



AUDIT OFFICE OF GUYANA

1884-2014

Promoting Good Governance, Transparency And Improved Public Accountability



REPORT OF THE AUDITOR GENERAL

ON
THE PUBLIC ACCOUNTS OF GUYANA AND ON THE ACCOUNTS
OF MINISTRIES/DEPARTMENTS/REGIONS
FOR
THE FISCAL YEAR ENDED
31 DECEMBER 2013



Audit Office of Guyana

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30 September 2014

Hon. Raphael Trotman, M.P.
Speaker of the National Assembly
Parliament Office
Public Buildings
Avenue of the Republic
Georgetown.

Dear Mr. Speaker,


REPORT OF THE AUDITOR GENERAL TO THE NATIONAL ASSEMBLY
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December 2013.

The report is required to be laid before the National Assembly, and I would very much appreciate if this is done at the earliest opportunity.

With best regards.

Yours sincerely,


DEODAT SHARMA
AUDITOR GENERAL
OF GUYANA

MISSION STATEMENT

As the Supreme Audit Institution of the State we are committed to the promotion of good governance including openness, transparency and improved public accountability through:

1. the execution of high quality audits of the public accounts, entities and projects assigned by the Audit Act;
2. timely reporting of the results to the legislature and ultimately the public;
3. ensuring that the independence, integrity and objectivity of the Audit Office is recognised;
4. the provision of cost effective service by the implementation of the most up-to-date Audit Practices;
5. the recruitment and retention of the best qualified personnel to achieve set targets, on a sustained basis; and
6. developing professional relationships with our clients, and producing reports which facilitate improvements in their operations.

REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF THE MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

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REPORT OF THE AUDITOR GENERAL ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

I have audited the Public Accounts of Guyana and the Appropriation Accounts and the Receipts and Disbursements of Ministries, Departments and Regions for the fiscal year ended 31 December 2013, as set out in pages 2/1(a) to 2/300. My audit was carried out in accordance with Sections 24 and 25 of the Audit Act 2004.

Management's responsibility for the financial statements

The Ministry of Finance and the Heads of Budget Agencies are responsible for the preparation and fair presentation of these financial statements in accordance with the applicable Laws and Regulations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing, issued by International Federation of Accountants (IFAC), International Organisation of Supreme Audit Institutions (INTOSAI) and the various funding agencies. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud and error. In making those risk assessments, I consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Ministry of Finance and the Heads of Budget Agencies, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

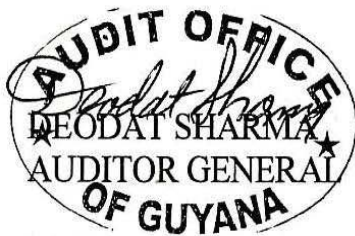
Qualified opinion based on limitation in scope

Except for any adjustments, which might have been shown to be necessary as a result of the observations contained in the relevant sections of my report, in my opinion, the financial statements properly present:

- The financial information necessary to present fairly the financial transactions and financial position of the State;
 - Receipts and Payments of the Consolidated Fund;
 - Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure;
 - Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund;
 - Receipts and Payments of the Contingencies Fund;
 - Appropriation Accounts of Heads of Budget Agencies; and
 - Receipts and Disbursements by Heads of Budget Agencies;
- The Schedule of Public Debt;
- Schedule of Issuance and Extinguishment of all Loans; and
- End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund.

for the fiscal year ended 31 December 2013. However, because of the significance of the comments as contained in the relevant sections of my report relating to the following statements, I am unable to form an opinion whether they properly present their respective state of affairs as at 31 December 2013:

- Statement of Contingent Liabilities;
- Current Assets and Liabilities of the Government (other financial information);
- Financial Reports of the Deposit Funds; and
- Schedule of Government Guarantees.



30 September 2014

Auditor General's Overview of the Office

The Audit Office of Guyana, which was established by the Audit Act 2004, has legal responsibility to audit the financial statements of all government entities, including all foreign funded Projects. The mission of the Audit Office is to promote good governance, transparency and improved public accountability. The Office continued its progression towards a more improved National Audit Office. The Office continued its process of modernization and strengthening through the support of a Technical Cooperation Agreement signed in May 2012 between the Government of Guyana and the Inter-American Development.

In our quest to achieve the objectives of our mission, especially as it relates to the execution of high quality audits and timely reporting to the legislature; whilst ensuring that the independence, integrity and objectivity of the Audit Office is recognized, we continued capacity building in the area of auditing controls. In addition, seven officers were provided with training in forensic accounting and fraud investigations and are now better placed to investigate frauds. Fifteen officers also undertook a "Train the Trainers" Course and are now equipped to deliver training, which will be done primarily in-house to develop and hone our technical skills. Forty-two officers, who included Directors, Managers, Supervisors and Engineers, were the beneficiary of training in supervisory and managerial competencies, which should enhance these said officers abilities to execute their functions.

We also sought to enhance the human resource function, which is also in keeping with our mission to recruit and retain the best qualified personnel to achieve set targets. Moreover, a performance management framework was developed, which included a staff retention strategy and an improved performance appraisal system, which will be implemented. The information technology capacity and infrastructure continued to be improved, especially storage capacity and communications capabilities. Also, relevant equipment was also acquired to meet our needs. In addition, the Audit Office has taken steps to promote its roles and functions, thereby reaching out to its stakeholders.

In keeping with international best practices whereby follow-up Value for Money (VFM) Audits are conducted within a three years period to verify action taken to implement the recommendations made, the Audit Office has just concluded the field work on its first follow-up audit, which is expected to be reported by the end of 2014. The Audit office is committed to continue the execution of VFM Audits in keeping with its mandate to ensure the provision of reports that will facilitate improvements in the operations of our clients.

Through the INTOSAI's Development Initiative (IDI), four officers have successfully completed and are certified International Standards of Supreme Audit Institutions (ISSAI) Facilitators. This initiative will seek to ensure that the work of the Audit Office is in keeping with international standards and best practices. Two officers also received training in the conduct of Information Technology Audits through IDI.

We are also part of a team in CAROSAI who are undertaking a “cooperative audit” of our respective Revenue Agencies. This will facilitate the sharing of best practices and methodologies, which is in keeping with CAROSAI’s aim of using “Collaboration as a Tool for Promoting Best SAI Audit Practices”.

The Audit Office also benefitted from the services of the Canadian Executive Service Organisation (CESO). Moreover, five officers were trained in the conduct of Information Technology Audits, and they have since commenced an audit of the Government’s accounting system, Integrated Financial Management Accounting System (IFMAS). This audit is scheduled to be completed in 2015. CESO have also assisted in revising our Value for Money Audit Manual, whilst training was delivered to fifteen officers in relation to the conduct of Practice Reviews for Value for Money Audits. In addition, the work of our Quality Assurance Unit was reviewed and recommendations made for improvements, which have since been implemented. Five officers were also trained in various audit related areas under the Indian Technical and Economic Cooperation (ITEC) programme in India.

With regards to professional development, training materials continued to be made available to the Office’s staff through the acquisition of text books, and examination kits. These training materials have enabled a number of staff members to pursue professional certification in the accounting field. The Office was able to add to its complement one more qualified Accountant, whilst six others were in the final stage of gaining certification.

Looking forward, we aim to continue improving our services, which will ultimately lead to achieving our mission. In so doing, it is our plan to implement an audit management software, which would increase efficiency and productivity in our audit process. We would also seek to continue our capacity building initiatives, especially in the area of Value for Money, Information Technology Audits, as well as other core areas. We also intend to reach out to our stakeholders, especially those in the hinterland regions.

I take this opportunity to thank the Heads of Departments and their staff for their cooperation and courtesies extended to us, and we look forward to continuing our professional relationship. I must also commend my staff for their continued relentless commitment, contribution and support, despite the many challenges we may have faced. This report would not have been possible without their efforts.

REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA,
THE ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

EXECUTIVE SUMMARY

This annual report provides a summary of the final audit results of the examination of the Public Accounts Statements and of the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December, 2013. Where necessary, reference is made to the accounts and transactions of prior or subsequent years. Information is also provided on other audits conducted on various entities (Statutory Bodies, Public Enterprises, Trade Unions and Projects funded by way of Foreign Loans or Grants), for which separate audit reports were issued.

This part of the report gives a summary of the more salient findings noted during the course of the audit of the accounts of the Ministries, Departments and Regions, and of the Public Accounts Statements for the fiscal year ended 31 December, 2013, and on the status of my prior year audit recommendations.

Ministries, Departments and Regions

Overpayments on Contracts

1. In 2013, overpayments amounting to \$22.148M were made on measured works on various contracts administered by Ministries, Departments and Regions, as shown in the table below. In addition, there were also overpayments on contract works administered in prior periods, which amounted to \$187.184M. It was reported that several of these entities are facing serious challenges in recovering the amounts overpaid. This continued trend coupled with no evidence to suggest that disciplinary action of any kind had been meted out to engineering or other staff involved in the assessment of works in progress and the certification of progress payments is troubling and hints at Management's perceived inaction to remedy the current situation.

Ministry/Department/Regions	No. of Instances	Amount \$'000
Guyana Elections Commission	1	231
Ministry of Tourism, Industry & Commerce	2	4,863
Ministry of Home Affairs (Guyana Police Force)	3	12,458
Guyana Defence Force	1	250
Region 4 - Demerara/Mahaica	5	976
Region 5 - Mahaica/Berbice	2	391
Region 6 - East Berbice/Corentyne	4	2,614
Region 8 - Potaro/Siparuni	2	335
Region 10 - Upper Demerara/Berbice	1	30
Total	21	22,148

2. The following summarizes the findings in relation to four significant Projects which were in progress at the time of reporting:

- Highway Improvement - East Coast Demerara

The sum of \$3.8 billion was budgeted for the Highway Improvement - East Coast Demerara Road Project. The civil works component of this Project was separated and awarded in seven Lots, commencing from 2011. As at 31 December, 2013, amounts totalling \$2.034 billion were expended. At the time of reporting, Lot 1 (Better Hope to Montrose) was terminated and is before the courts. The outstanding work on Lot 1 was awarded as an addendum to the contract for Lot 2 (Montrose to La Bonne Intention), which was behind schedule. Extensions of time were approved due to utilities removal, inclement weather, encroachment of the Government's reserve, as well as the increased scope of works. The extensions were granted until 30 October, 2014. At the time of the physical inspection in July, 2014, the works were approximately seventy percent (70%) completed.

At the time reporting, works on Lots 3 to 7 were all behind schedule. However, extensions of time were granted up to 17 June, 2015 for Lots 3 to 6 due to utilities removal, inclement weather, and encroachment of the Government's reserve. The Ministry of Public Works was still awaiting approval for the extension of time for Lot 7 from the National Procurement and Tender Administration Board.

Two advances each, other than the stipulated mobilization advances were paid on Lots 3 and 4, which is in breach of the contracts. The additional advances amounted to \$89.620M and \$48.030M for Lots 3 and 4 respectively. At the time of physical inspection in July, 2014, the works on the various Lots were all at different stages, with Lot 3 (La Bonne Intention to Beterverwagting) and Lot 4 (Beterverwagting to Triumph) being thirty percent (30%) completed; whilst, Lot 5 (Triumph to Mon Repos), Lot 6 (Mon Repos to De Endragt), and Lot 7 (De Endragt to Good Hope) being eighty percent (80%), ninety percent (90%), and eighty percent (80%) completed, respectively.

- Highway Improvement East Bank Demerara

On 8 December, 2010, the Government of Guyana and the Inter-American Development Bank (IDB) signed a Loan Agreement to commit amounts of US\$2,000,000 and US\$20,000,000 respectively, for the East Bank Demerara Four Lane Extension Project. The civil works component of this project was separated and awarded in three Lots in 2011. At the time of reporting, works on all three Lots were behind schedule. However, extensions of time were granted due to utility cables hindering work on the Mocha Bridge and DDL High Bridge in relation to Lot 1 (Providence to Covent Garden) and Lot 3 (Diamond), respectively.

In relation to Lot 2 (Vreed en Ruste to Prospect), the Supervising Consultant indicated that there was no justification for an extension of time, which would have resulted in liquidated damages being applied. However, a Government Infrastructure Committee recommended a waiver of the liquidated damages, and the Inter-American Development Bank subsequently granted its “no-objection” to the extension. As at August, 2014 the works were forty-two, sixty-nine, and fifty percent (42%, 69% and 50%) completed for Lots 1, 2 and 3 respectively.

- Hope Canal

The construction of an alternative outlet at Hope for the regulation of the East Demerara Water Conservancy commenced in 2011, and was to be completed in 2013. At the time of reporting in September, 2014 amounts totalling \$3.157 billion were expended. The Project comprised of twenty-three different components, which included civil works, operation and monitoring of machinery for construction of the channel, supply of materials, equipment, fuel, lubricants and design and supervision costs.

At the time of reporting, seventeen of the twenty-three components were practically completed; whilst, three were substantially completed. The other three components, which were at various stages, included the construction of a High Level Sluice Outfall Structure. The initial project duration for the High Level Sluice Outfall Structure was eighteen months; however, the Contractor was granted extensions of time up to 15 December, 2014, with the main reasons cited being delays in handing over of the Project Site to the Contractor for the commencement of construction works and unavailability of construction materials.

- Supply and Installation of Fixed and Mobile Pumps

In relation to the acquisition of pumps, on 26 July, 2010, the Government of Guyana and the Export-Import Bank of India signed a Credit Agreement in the sum of US\$4M for the purpose of acquiring, installing, and commissioning of six mobile and eight fixed pumps. The contract was awarded in the sum of US\$4M. At the time of reporting, amounts totalling US\$2.991M were paid to the Contractor. The six mobile pumps were received and are located at Lusignan - East Coast Demerara, Pine Ground - Mahaicony, Rose Hall - East Berbice, Mibicuri - Black Bush Polder, Three Friends Village - Essequibo Coast and Lima Village - Essequibo Coast.

Seven of the eight fixed pumps were received; however, only four were complete; whilst, the other three had no Pump Shafts. The other pump was reportedly sent to Miami, USA to facilitate factory testing. The four complete pumps were installed at Manarabisi - Skeldon, Windsor Forest - West Coast Demerara, Bagotville - West Bank Demerara and Paradise - East Coast Demerara; while the three incomplete pumps were kept at a warehouse owned and managed by the pump manufacturer agent in Guyana. In addition, a sum of US\$126,000 was paid for pump spares; however, these were not supplied up to the time of reporting.

Internal Control Systems

3. Internal control systems promote efficiency, reduce risk of assets loss and help ensure the reliability of financial statements and compliance with applicable legislation. During the period under review, several instances were identified where the design or operation of one or more of the internal control components were weak or non-existent. This resulted in the overpayment of salaries and deductions, the clearing of cheque ordered vouchers long after the stipulated time frame and non-compliance with applicable legislation. The following gives details:

- **Overpayment of Salaries and Deductions**

The slow processing of pay changes directives in one Ministry and four Regions resulted in the overpayment of salaries to staff and deductions to Agencies totalling \$7.225M for 2013. These entities have faced serious challenges in recovering such sums, particularly because banking institutions require authorisations from account holders to do so and statutory agencies, such as, the Guyana Revenue Authority and National Insurance Scheme are not fully complying with requests to refund the sums overpaid. Further, amounts totalling \$35.090M that have been overpaid for the years 2007 to 2012 are yet to be recovered.

- **Cheque Ordered Vouchers**

A number of Ministries, Departments and Regions continued to clear cheque ordered vouchers long after the stipulated time frame of sixteen days. At the time of reporting, 2,368 cheque orders totalling \$1.209 billion remained outstanding. Of this amount, 553 cheque orders totalling \$402.049M were in relation to 2013, while the remaining 1,815 totalling \$807.101M were in relation to prior periods. It should be noted that failure to clear these financial instruments within the stipulated time frame would bring into question whether the sums involved have been used for the purposes intended.

Matters on the Public Accounts Statements

4. The Fiscal Management and Accountability Act 2003 (FMA Act), provides for the regulation of the preparation and execution of the annual budget; the receipt, control and disbursement of public monies; and the accounting for public monies. It is the most vital legislation governing the transparent and efficient management of the finances of Guyana. In accordance with the Act, a number of Public Accounts Statements were required to be prepared and submitted for audit by 30 April after the end of each fiscal year.

5. I am particularly concerned with the fact that, for the reasons identified below, I could not express an opinion on 4 of these statements.

- Statement of Contingent Liabilities

Amounts totalling \$217.345M were shown as Contingent Liabilities for entities that are no longer in existence. However, the Ministry of Finance has still not taken steps to have these liabilities transferred to the Public Debt Statement.

- Current Assets and Liabilities

With the exception of the new Consolidated Fund (Account №. 407), the sum of \$35.518 billion shown as Central Government Accounts represented actual bank balances instead of general ledger/cash book balances. This was due primarily to the absence of reconciliations of a number of Government bank accounts.

Prior to 2004, funds were released from the Consolidated Fund into the Non-Sub Accounting Ministries and Departments bank account № 3001. This account, which is under the control of the Accountant General's Department, reflected a balance of \$647.943M at the end of 2013. The funds in this account included the unspent amounts from Ministries, Departments and Regions, and after 10 years have still not been paid over to the Consolidated Fund.

- Financial Reports of the Deposits Fund

Contrary to Section 42 of the FMA Act, deposits received during the year were paid directly into the Consolidated Fund (Account № 407) and related payments were also effected directly from the Consolidated Fund.

The accuracy of \$1.365 billion shown as deposits held for investments on behalf of the Sugar Industry Labour Welfare Fund, the Sugar Industry Rehabilitation Fund and the Sugar Industry Price Stabilisation Fund and outstanding advances totalling \$12.869 billion as at 31 December, 2013, could not be verified.

- The Schedule of Government Guarantees

The Government had guaranteed 100% of the borrowings of the Guyana Transport Services Ltd and the Guyana Telecommunications Corporation; however, these entities are no longer in existence. Therefore, the responsibility to discharge liabilities totalling \$217.345M rests with the Government and should be removed from the Schedule of Government Guarantees and recorded as a liability on the Statement of Public Debt. Although the Audit Office has recommended in previous Reports that this situation be addressed, it is disappointing to note that no action has been taken in this regard and the Schedule of Government Guarantees remains overstated, while the Statement of Public Debt remains understated.

6. I also have concerns with certain accounts recorded on the Statement of Receipts and Payments of the Consolidated Fund. In particular, not all the reconciliations for the bank accounts are up-to-date, and there are accounts where available monies are not always transferred to the Fund as evidenced by the following:

- A number of Government bank accounts were rendered non-operational in 1994 and some at the time of implementation of the Integrated Financial Management and Accounting System (IFMAS) in 2004. As at 31 December 2013, a total of twenty-two Government bank accounts were listed as inactive. As at 31 December, 2013, the net accumulated balance of these accounts and other operational accounts (excluding the balances on the bank accounts of special projects) totalled \$54.944 billion.
- The old Consolidated Fund bank account № 01610000400 was not reconciled since February 1988. A cash book for the account was reconstructed for the period 1989 to 2003 in order to aid the reconciliation of this account. However, despite attempts by the Accountant General's Department to reconcile the monthly transactions on the account from January 1994, it was found that a proper reconciliation was still not done. This account continues to be overdrawn over the years with a balance of \$46.771 billion as at 31 December, 2013.
- Eight accounts with static balances totalling \$1.774 billion over the last six years and held in special accounts at Bank of Guyana were not transferred to the Consolidated Fund.

7. It should also be noted that the new Consolidated Fund bank account № 01610000407, which was opened in January, 2004, with a transfer of \$5 billion from the old Consolidated Fund bank account № 01610000400, was in overdraft. As at 31 December, 2013, the bank account reflected an overdraft balance of \$2.055 billion, while the cash book reflected an overdraft balance of \$21.480 billion.

8. In my previous reports, I have highlighted instances where the criteria were not fully met for advances issued from the Contingencies Fund as defined in Section 41 (3) of the FMA Act. While it has been observed that there has been closer monitoring of these advances, the situation still existed and for the year under review, three advances totalling \$510M were issued that did not meet the criteria.

9. I have identified the following transactions which show that Government has not collected substantial amounts that are long outstanding:

- Guyana Stores Ltd. was sold in October, 2000 at a price of US\$6M, of which US\$4M was received from the Purchaser. The remaining US\$2M should have been paid in September 2002; however, it has remained outstanding since that time.
- The National Paints Company was privatized in July, 1991 at a purchase price of US\$1.150M. However, the sum of US\$900,000 is still outstanding on the purchase price.

10. It should be noted that the Government continues to operate on a cash basis and has not adopted or implemented the International Public Sector Accounting Standards (IPSAS). These standards require the accrual basis of accounting with full consolidation of all Government agencies, including Public Enterprises and Statutory Bodies, which are reliant on the state for assistance, to present a full and true financial position of the Government. The implementation of these Standards will enhance the quality, consistency and transparency of Public Sector Financial Reporting leading to better informed assessments of the resource allocation decisions made by Government, thereby increasing transparency and accountability. I suggest Government consider the implementation of this “best practice” in financial reporting and stewardship of public finances.

Follow-Up on the Implementation of Prior Year Audit Recommendations

11. Each year, my Office issues recommendations to Ministries, Departments and Regions that are designed at improving systems and practices at these entities and improving the Government’s governance and accountability mechanisms. Three hundred and twenty-two recommendations were made in my 2012 Audit Report. We reviewed each recommendation to determine what action, if any, was taken by the respective Accounting Officers.

12. The possible actions that could have been taken are: implemented, partially implemented and not implemented. At the time of reporting, 101 (31%) of the 322 recommendations were implemented, and 118 (37%) partially implemented, while the remaining 103 (32%) were not implemented.

13. Overall, I am concerned with the lack of action towards the implementation of these recommendations; since, in many instances, recommendations are repeated each year without appropriate action and as a result, weaknesses and issues which impact negatively on Government’s governance and accountability mechanisms continue to occur. Once again, I encourage the Government, through the Ministry of Finance, the Accountant General’s Department and the respective Accounting Officers of the Ministries, Departments and Regions to take appropriate actions and put measures in place to address the recommendations made in my prior report and this year as well.

REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

INTRODUCTION

1. Articles 223(2) and 223(3) of the Constitution require that I audit the Public Accounts of Guyana and the accounts of all officers and authorities of the Government (including the Commissions established by the Constitution), the Clerk of the National Assembly, and all courts in Guyana and submit my Reports to the Speaker of the National Assembly (hereinafter referred to as the Speaker) who shall cause them to be laid in the National Assembly.

2. As the External Auditor of the Public Accounts of Guyana, it is my responsibility under Section 24(1) of the Audit Act 2004 (hereinafter referred to as the Audit Act) to conduct Financial and Compliance Audits and Performance and Value for Money (VFM) audits with respect to:

- The consolidated financial statements;
- the accounts of all budget agencies;
- the accounts of all local government bodies;
- the accounts of all bodies and entities in which the State has a controlling interest; and
- the accounts of all projects funded by way of loans or grants by any foreign State or Organization.

3. In the conduct of financial and compliance audits, I am to examine in such manner as I deem necessary the relevant financial statements and accounts and ascertain whether:

- The financial statements have been properly prepared in accordance with applicable laws, and properly present the operations and affairs of the entity concerned;
- the accounts have been faithfully and properly kept;
- the rules, procedures and internal management controls are sufficient to secure effective control on the assessment, collection and proper allocation of revenues;
- all monies expended and charged to an account have been applied to the purpose or purposes for which they were intended; and

- essential records are maintained, and the internal management controls and the rules and procedures established and applied are sufficient to safeguard the control of stores and other public property.

4. Since the establishment of our Value for Money audit section in 2008, whereby examinations are done to verify the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently and effectively and with due regard to ensuring effective internal management control, the Audit Office continues to focus on the execution of VFM audit. In addition to two audits that have been completed, of which one is in the process of being finalised, while the other is awaiting a reply from the agency so as to finalise, the Audit Office also ensure compliance with International Practices whereby follow-up VFM audits are conducted within a three years period to verify action taken to implement the recommendations made. In this regard, the office has just concluded the field work on its first follow-up VFM audit which is expected to be reported before the end of 2014. Further, the office plans to continue with the execution of VFM audits in keeping with its Strategic Plan and its mandate in ensuring the provision of reports which will facilitate improvements in the operations of our clients.

5. In addition, Section 74(1) of the Fiscal Management and Accountability Act 2003 (hereinafter referred to as the FMA Act) requires that I examine and report on the consolidated financial statements that are to be submitted to me in accordance with Sections 68 to 71 and 73 of the said Act. These consolidated financial statements consists of:

- (a) In respect of the Consolidated Fund, including each Fund that is considered to be part of the Consolidated Fund:
 - End of Year Budget Outcome and Reconciliation Report – Sections 68 and 73;
 - Statement of Contingent Liabilities – Section 73; and
 - Such other financial information relating to the fiscal year that the Minister of Finance deems necessary to present fairly the financial transactions and financial position of the State – Section 73.
- (b) Financial reports of the Extra-Budgetary Funds – Section 73;
- (c) Financial reports of the Deposit Funds – Section 73;
- (d) Financial reports of other accounts approved by the Minister of Finance – Section 73;
- (e) Schedule of Government Guarantees – Section 71;
- (f) Schedule of Public Debt Outstanding in the name of the Government, other levels of Government and Public Enterprises – Section 69; and

- (g) Schedule of the Issuance and Extinguishments of all Loans granted by the Government, other levels of Government and Public Enterprises – Section 70.

6. The Minister of Finance is required to submit the above statements within four months of the close of the fiscal year to enable me to audit them and to submit my Report thereon to the Speaker not later than the 30th day of September. As at 30 April 2014, the statements referred to above and the draft Appropriation Accounts were received. The signed consolidated financial statements were received on 22 September 2014.

7. In accordance with Sections 68 to 71 and 73 of the FMA Act, the following statements were submitted to me for audit examination:

- (i) End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund (Revenue) – Sections 68, 73(2)(a)(i);
- (ii) End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund (Expenditure) – Sections 68, 73(2)(a)(i);
- (iii) Statement of Contingent Liabilities – Section 73(2)(a)(ii);
- (iv) Receipts and Payments of the Consolidated Fund – Section 73(2)(a)(iii);
- (v) Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure – Section 73(2)(a)(iii);
- (vi) Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund – Section 73(2)(a)(iii);
- (vii) Receipts and Payments of the Contingencies Fund – Section 73(2)(a);
- (viii) Current Assets and Liabilities of the Government – Section 73(2) (a)(iii);
- (ix) Appropriation Accounts of Heads of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B); and
- (x) Receipts and Disbursements by Heads of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B).
- (xi) Schedule of Public Debt – Section 69(1);
- (xii) Schedule of Issuance and Extinguishment of all Loans – Sections 70(1), 73(2)(a)(iii);
- (xiii) Financial Reports of the Deposit Funds – Section 73(2)(c); and
- (xiv) Schedule of Government Guarantees – Section 71(1), 73(2)(a)(iii).

8. In addition to reporting on the Public Accounts and the accounts of Ministries/Departments/Regions, I have also provided information with regard to the other areas for which I have audit responsibilities. These include the audits of public enterprises, statutory bodies, municipalities, local authorities, foreign-funded projects and special investigations.

9. In keeping with Section 27 of the Audit Act 2004, the relevant sections of this Report were discussed with Heads of Budget Agencies, the Finance Secretary and the Accountant General, who were also provided with individual written reports of my findings and recommendations. In addition, the responses of the Head of the Budget Agencies were incorporated in the respective sections of the report.

PUBLIC ACCOUNTS STATEMENTS

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT (REVENUE)

10. The End of Year Budget Outcome and Reconciliation Report (Revenue) is shown on page 2/1(a-b). This report shows negative variances of \$26.036 billion and \$15.496 billion between the estimates of revenue and the actual Government receipts for current and capital revenue, as shown below:

Description	2013 \$'000	2012 \$'000	2011 \$'000
<u>Current Revenue</u>			
Estimated Revenue	162,777,636	146,863,600	126,398,554
Actual Receipts	136,741,862	130,563,503	121,223,008
Over/(Under) the Estimates	(26,035,774)	(16,300,097)	(5,175,546)
<u>Capital Revenue</u>			
Estimated Revenue	45,465,982	39,632,208	39,709,907
Actual Receipts	29,969,497	38,724,039	36,755,753
Over/(Under) the Estimates	(15,496,485)	(908,169)	(2,954,154)

11. With regards to the negative variance of \$26.036 billion under current revenue this was due to (i) lower anticipated receipt of funds from Government REDD Investment Fund which totalled \$833.300M compared to the budgeted amount of \$20 billion, (ii) Customs and Trade taxes being lower than budgeted by \$859.600M, (iii) Value Added Taxes being lower than anticipated by \$2.900 billion; and (iv) Excise Tax collection recorded \$3.300 billion more than budgeted, among others.

12. Capital revenue reflected a negative variance of \$15.496 billion which was attributed to Project loans being below approved estimates on account of timing issues in the execution of some projects including fulfilling conditions precedent to disbursement, design changes, relocation of utilities, shortage of construction materials, among others, while Project grants were below approved estimates because of continued delays in finalisation of the third batch of laptops under the OLPF program for which \$2.045 billion was approved. Further, some grant projects were also affected by the same problems mentioned above.

13. In my opinion, the statement as shown on pages 2/1(a-b) properly presents the End of Year Budget Outcome and Reconciliation Report (Revenue) for the year ended 31 December 2013.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT (EXPENDITURE)

14. The End of Year Budget Outcome and Reconciliation Report (Expenditure) is shown on pages 2/2 to 2/6 (a-c). This Report shows a positive variance of \$2.737 billion in relation to current expenditure and a negative variance of \$1.641 billion in relation to capital expenditure as shown below:

Description	2013 \$'000	2012 \$'000	2011 \$'000
<u>Current Expenditure</u>			
Approved Allotment	122,964,272	116,024,631	99,287,620
Actual Expenditure	125,701,481	118,255,946	103,961,361
Over/(Under) the Allotment	2,737,209	2,231,315	4,673,741
<u>Capital Expenditure</u>			
Approved Allotment	54,522,646	57,192,000	62,142,536
Actual Expenditure	50,144,201	56,441,503	46,645,236
Over/(Under) the Allotment	(4,378,445)	(750,497)	(15,497,300)
Total Approved Allotment	177,486,918	173,216,631	161,430,156
Total Expenditure	175,845,682	174,697,449	150,606,597
Net Over/(Under) the Allotment	(1,641,236)	1,480,818	(10,823,559)

15. This positive current expenditure variance was attributed to Central Government current expenditure exceeding 2013 Budget allocation by \$2.500 billion. This outturn is mainly attributed to additional allocations made to Guyana Sugar Corporation amounting to \$4.300 billion associated with support to the industry's operational costs, \$263M towards Linden Mining Enterprise to cater for the increase in the acquisition cost of fuel, as well as \$360M towards the National Drainage and Irrigation Authority to cater for the increase in expenditure associated with the maintenance of drainage and irrigation works, fuel and lubricants, procurement of spares, and servicing and repairs to pumps and equipment. Additional allocations were also made to the Transport and Harbours Department totalling \$122M to support operational costs of the agency. Offsetting these expenditures was lower expenditure of \$1.600 billion in Guyana Election Commission which was budgeted for updating the legislation governing National Registration and Elections process and publication of Preliminary voters' list for each Municipality and Neighbourhood Democratic Council but which wasn't expended/utilised.

16. With regards to the negative variance in capital expenditure this was attributed to Central Government actual capital expenditure being approximately 90 percent of approved allotment of \$54.523 billion which was due to continued strong performance on locally financed Public Sector Investment Planning (PSIP) and a respectable performance on the foreign funded portfolio of projects, despite grants being below expectation.

17. A review of the locally financed PSIP indicated that this performance was on account of the implementation of programmes funded both locally and foreign being 90 percent and above. In this regard implementation of original approved programme estimates, was approximately 93 percent with shortfalls being offset by additional allocations in areas including construction and rehabilitation of community roads countrywide, support to Amerindian projects and programme and sanitation, while foreign (specific) loans performed creditably with implementation rate of 90 percent, grants only achieved an implementation rate of 30 percent due largely to timing issues in execution of some projects. This performance was aided by additional allocations to facilitate the continuation of support to the GPL's capital investment interventions and the acceleration of critical projects, including the Justice Improvement Programme, Low Income Settlement Programme, Bridges II - Transport Infrastructure Project and Agriculture Export Diversification Programme.

18. In my opinion, the statement as shown on pages 2/2 to 2/6 (a-c) properly presents the End of Year Budget Outcome and Reconciliation Report (Expenditure) for the year ended 31 December 2013.

19. It should be noted that Government submitted to Parliament Estimates for 2013 totalling \$208.840 billion. However, amounts totalling \$31.353 billion was not approved by the National Assembly as shown below:

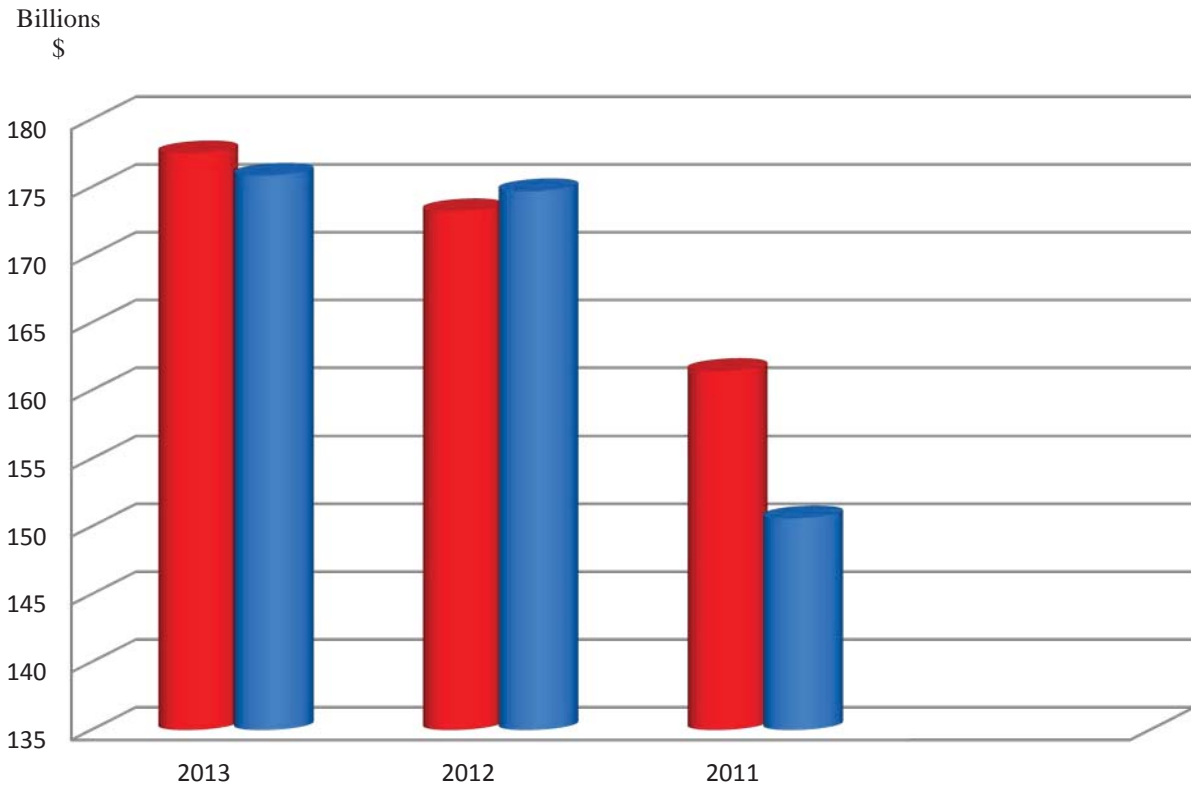
Description	Amount Submitted \$M	Amount Cut From Original Estimates \$M	Amount Approved \$M
Current Expenditure	108,685	217	108,468
Statutory Bodies	14,497	0	14,497
Sub Total	123,182	217	122,965
Capital Expenditure	85,659	31,136	54,523
Grand Total	208,840	31,353	177,488

20. Subsequently, Cabinet in September 2013, approved amounts totalling \$3.385 billion as “Statement of Excess” for current and capital expenditures for four agencies. However, of this amount \$2.039 billion was approved by Parliament as “Statement of Excess”, while the difference of \$1.346 billion was restored by Cabinet. See table below:

Agency	Proposed Budget \$'000	Budget Cut \$'000	Amended Budget \$'000	Amounts Restored		Revised Budget \$'000
				By Cabinet \$'000	By Parliament \$'000	
Current Expenditure						
Office of the President	2,161,879	217,195	1,944,684	217,195		2,161,879
Capital Expenditure						
Office of the Prime Minister	10,643,500	5,255,000	5,388,500		1,770,000	7,158,500
Ministry of Public Works	18,512,024	5,631,331	12,880,693	1,128,561	101,066	14,110,320
Ministry of Health	1,638,254	1,250,000	388,254		167,706	555,960
Total	32,955,657	12,353,526	20,602,131	1,345,756	2,038,772	23,986,659

APPROVED ALLOTMENT VS. TOTAL EXPENDITURE (2011-2013)

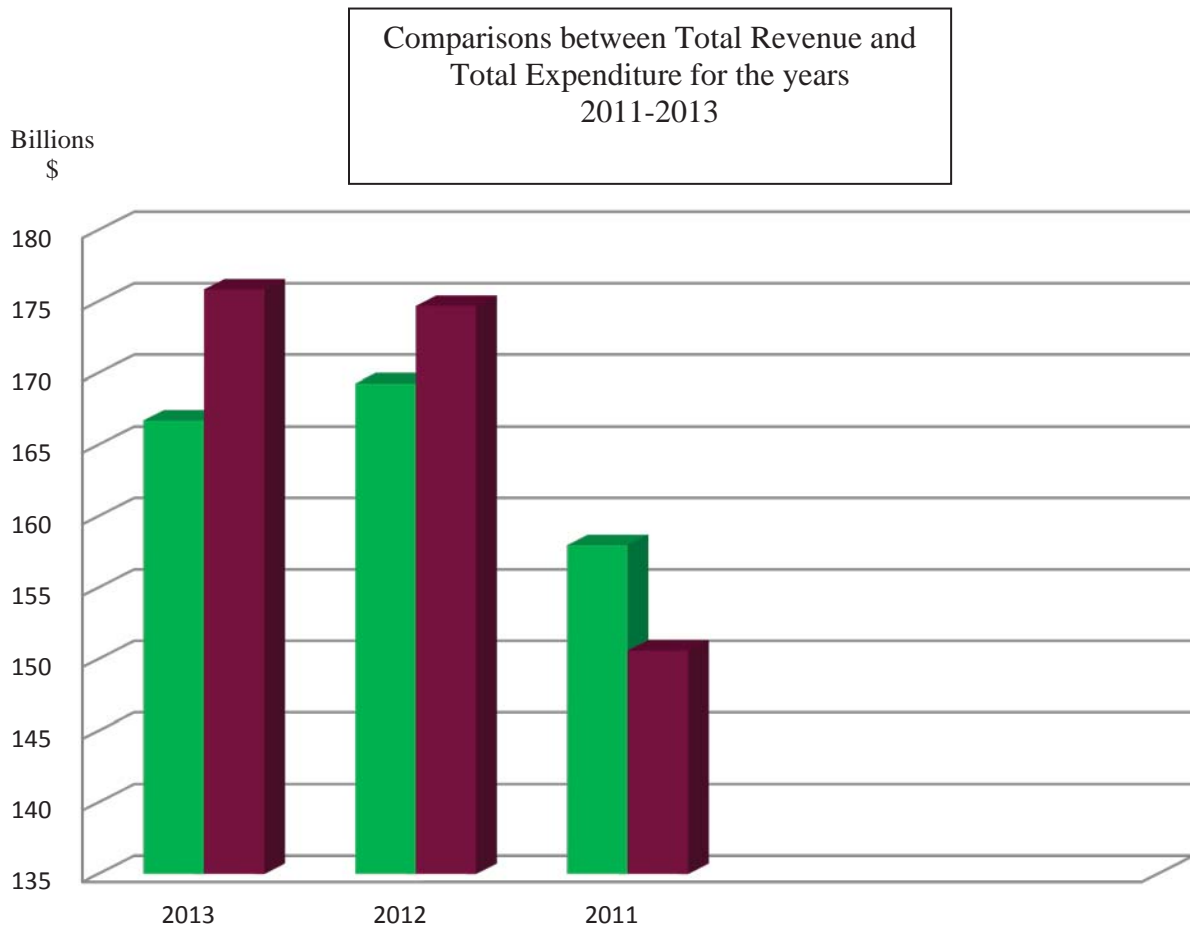
Comparisons between Total Approved Allotment and Total Expenditure for the years 2011-2013



	2013	2012	2011
	\$'000	\$'000	\$'000
■ App. Allotment	177,486,918	173,216,631	161,430,156
■ Expenditure	175,845,682	174,697,449	150,606,597

Figure 1

TOTAL REVENUE VS. TOTAL EXPENDITURE (2011-2013)



	2013	2012	2011
	\$'000	\$'000	\$'000
Revenue	166,711,359	169,287,542	157,978,761
Expenditure	175,845,682	174,697,449	150,606,597

Figure 2

STATEMENT OF CONTINGENT LIABILITIES

21. The FMA Act defines a contingent liability as “a future commitment, usually to spend public moneys, which is dependent upon the happening of a specified event or the materialisation of a specified circumstance”. The following table shows the Contingent Liabilities of the Government, as at 31 December 2013:

Name of Government Agency	Lender	Out-standing Liability 2013 \$'000	Out-standing Liability 2012 \$'000	Out-standing Liability 2011 \$'000	Out-standing Liability 2010 \$'000	Out-standing Liability 2009 \$'000
Guyana Transport Services Ltd.	Bank of India	42,104	45,022	45,368	51,094	48,115
Guyana Telecommunications Corporation	ITT World Comm. Inc.	175,241	169,047	165,272	160,342	155,423
Total		217,345	214,069	210,640	211,436	203,538

22. The Ministry of Finance had still not taken steps to have the above liabilities totalling \$217.345M transferred to the Public Debt, in view of the fact that the entities were no longer in existence. These liabilities increased by \$13.807M as a result of accrued interest over the last five years.

Ministry's Response: The Ministry of Finance indicated that this matter needs to be further analysed before any action can be taken.

Recommendation: The Audit Office recommends that the Ministry of Finance take the necessary steps expeditiously so as to determine a way forward. (2013/01)

23. In view of the foregoing observations, I am unable to form an opinion whether the statement as shown on page 2/7 properly presents the Contingent Liabilities as at 31 December 2013.

FINANCIAL INFORMATION

RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND

24. In January 2004, a new Consolidated Fund № 01610000407 was established in accordance with Section 51 of the FMA Act with a transfer of \$5 billion from the old Consolidated Bank Account № 01610000400. This new bank account was reconciled monthly and reflected an overdraft of \$2.055 billion as at 31 December 2013, while the cash book reflected an overdraft of \$21.480 billion. The differences between the bank and cash book were due to (i) deposit of \$2.605 billion not yet debited to IFMAS; (ii) unrepresented cheques of \$23.311 billion; (iii) deposits of \$3.721 billion not yet debited to the bank account; and (iv) debit advices of \$1.579 billion not yet credited in IFMAS.

25. A number of Government bank accounts were rendered non-operational in 1994 and some at the time of implementation of the Integrated Financial Management and Accounting System (IFMAS) in 2004. As at 31 December 2013, a total of twenty-two Government bank accounts with balances totalling \$128.301M were listed as inactive. The net accumulated balance of these accounts and other operational accounts with balances totalling \$54.815 billion (excluding the balances on the bank accounts of special projects) was \$54.944 billion as at 31 December 2013, as compared to a balance of \$50.485 billion as at 31 December 2012. This represents the best available estimate of the cash position of the Government as at 31 December 2013.

26. The following gives a breakdown of the bank balances in summarised form with comparative figures at the end of the preceding year:

Account №.	Description	Amount 2013 \$M	Amount 2012 \$M
407	Consolidated Fund (New)	(2,055)	(478)
400	Consolidated Fund (Old)	(46,771)	(46,776)
401	Deposit Fund	0	0
3001	Non-Sub Accounting Ministries/Departments	648	194
-	Other Ministries/Departments' Accounts	18,457	16,076
969	Monetary Sterilisation Account	84,665	81,469
	Total	54,944	50,485

27. The Audit Office's assessment of the balances held in the special accounts at Bank of Guyana indicated that eleven accounts with balances totalling approximately \$4.340 billion. Eight of these accounts reflected static balances totalling \$1.774 billion over the last five years in my opinion funds should be transferred to the Consolidated Fund. The following are details with appropriate explanations in the subsequent paragraphs:

Account №	Description	Amount 2013 \$'000	Amount 2012 \$'000	Amount 2011 \$'000	Amount 2010 \$'000	Amount 2009 \$'000
201110	Infrastructural Dev. Fund Account	371,573	371,573	371,573	371,573	371,573
200920	Accountant General – GEC Wartsila	127,138	127,138	127,138	127,138	127,138
200950	Agriculture Sector Loan	77,294	77,294	77,294	77,294	77,294
201000	UK Programme Aid - GEA	474,482	474,482	474,482	474,482	474,482
201010	UK Programme Aid - Rice	55,421	55,421	55,421	55,421	55,421
201050	Agriculture Rehabilitation Project	280,914	280,914	280,914	280,914	280,914
201090	SIMAP Phase II Sub-Account	213,750	213,750	213,750	213,750	213,750
201130	Financial Sector Reform Prog.	172,953	172,953	172,953	172,953	172,953
Total Static Accounts		1,773,525	1,773,525	1,773,525	1,773,525	1,773,525
201450	Japanese – Non Project Grant Aid	66,024	157,378	323,233	433,147	676,569
201340	CARICOM Headquarters Building Project	15,341	15,341	15,341	15,341	15,340
200880	Accountant General	2,485,266	2,193,881	2,193,881	2,194,474	2,204,152
Total Active Accounts		2,566,631	2,366,600	2,532,455	2,532,455	2,896,061
Total Static and Active Accounts		4,340,156	4,140,125	4,305,980	4,305,980	4,669,586

28. On the assumption that such monies were funds that should have been paid over to the Consolidated Fund, the total of all Government bank accounts held at the Bank of Guyana (including the overdraft on the Consolidated Fund) would give a positive balance of \$56.718 billion as at 31 December 2013.

- (i) Account № 201110 was established in 1994 through the transfer of \$2.110 billion from the Consolidated Fund to establish an Infrastructural Development Fund (IDF). From the IDF, it was explained that Wartsila engines were purchased for Anna Regina and Wakenaam. In addition, this account was used to meet counterpart expenditure relating to an IDB loan to the electricity sector, but there was no movement since 1997. As can be noted, the account reflected a balance of \$371.573M as at 31 December 2013.
- (ii) Account № 200920 with a balance of \$127.138M was also set up in 1994 to meet certain expenses relating to the purchase and installation of the Wartsila engines.

- (iii) Account № 200950 (Agricultural Sector Loan) relates to the IDB Loan Agreement № 660-SF/GY, which was entered into in October 1981. The components of this loan included mainly (a) the procurement of agricultural supplies; (b) rehabilitation and maintenance of water control; and (c) the capitalisation of GAIBANK. Given that disbursements on this loan were chargeable to the Public Debt, then the balance of \$77.294M was due to the Consolidated Fund. It should be mentioned that the Government's indebtedness of US\$15M on this loan as at May 1999 was written off as part of the HIPC Initiative.
- (iv) The respective balances of \$474.482M and \$55.421M held in accounts №s 201000 and 201010 represented local currency proceeds from a grant approved by the British Government to purchase fuel and lubricants. The Grant was used to pay foreign suppliers, while local purchasers paid the local currency equivalent. This programme came to an end several years ago.
- (v) The balance of \$280.914M held in account № 201050 (ARSA A/C) resulted from local currency deposits made by importers under the Agriculture Rehabilitation Project Loan № 839 SF/GY, which was financed by the IDB and came to an end in 1995. The IDB provided foreign currency for the purchase of agricultural equipment and the disbursements under the loan were chargeable to the Public Debt. It follows that the balance on this account should have been transferred to the Consolidated Fund, which services the Public Debt. Noteworthy also, was the fact that Government's indebtedness of US\$26.800M on this loan as at May 1999 was written off as part of the HIPC Initiative.
- (vi) The Ministry of Finance and Social Impact Amelioration Programme (SIMAP) Agency were unable to provide information on the nature of account № 201090 – SIMAP Phase 2, which reflected a balance of \$213.750M as at 31 December 2013. This Project came to a close in 2005. Investigations revealed that the amount was transferred from the ARSA Account in 1994.

Ministry's Response: The Ministry of Finance indicated that considerable action was taken in 2010 with respect to the closure of bank accounts, resulting in 136 accounts being closed, and the relevant balances transferred to the Consolidated Fund. This process is continuing with several other accounts currently under consideration for similar action.

Recommendation: The Audit Office once again recommends that the Ministry of Finance urgently review the status of the above accounts, with a view to paying into the Consolidated Fund, all funds that are transferable. (2013/02)

29. The old Consolidated Fund bank account № 400 was not reconciled since February 1988. A cash book for the account was reconstructed for the period 1989 to 2003 in order to aid the reconciliation of this account. However, despite attempts by the Accountant General's Department to reconcile the monthly transactions on the account from January 1994, it was found that a proper reconciliation was still not done. In addition, the old Consolidated Fund continued to be overdrawn over the years. At the end of 1992, the overdraft on this account was \$26.823 billion, compared with an overdraft of \$44.434 billion at the end of 2003, a net increase of \$17.611 billion. In January 2004, a new Consolidated Fund was opened with a transfer of \$5 billion from the old Consolidated Fund. At the end of 2004, the overdraft of the old Fund was \$45.550 billion compared with \$46.900 billion at the end of 2005. A static overdrawn balance of \$46.906 billion was recorded in 2006 and 2007. At the end of 2008, the overdraft decreased to \$46.866 billion compared with \$46.823 billion at the end of 2009, whilst it remained static during the years 2010 to 2012 with a balance of \$46.776 billion. As can be noted, the account reflected an overdraft of \$46.771 billion as at 31 December 2013.

30. In 2006, amounts totalling \$15.226 billion were transferred from the Deposit Fund, General Account and the Non-Sub Accounting bank accounts to the new Consolidated Fund (Account № 407) instead of the old Consolidated Fund. Had these amounts been transferred to the old Consolidated Fund and the amount of \$5 billion that was used to open the new Consolidated Fund repaid, then the overdraft would have been reduced to \$26.550 billion at the end of 2013.

Ministry's Response: With the advent of the IFMAS in 2004 all reconciliations have been timely and accurate, as such balances in the new Consolidated Fund Bank Account №. 407 can be used as a basis for reliably determining the cash position of the Government. We are however making all efforts to bring closure to the unreconciled position as at December 2003 of the old Consolidated Fund bank account №. 400.

Recommendation: The Audit Office once again recommends that the Accountant General's Department take the following steps in sequential order (a) seek to establish a cash book balance for the old Consolidated Fund; (b) take the necessary steps to facilitate a proper reconciliation of the bank account; and (c) close the bank account. (2013/03)

31. All gifts to Ministries/Departments/Regions are to be valued and brought to account by the individual entities. Periodic returns are required to be submitted to the Ministry of Finance and the values of these gifts are to be reflected in the Country's accounts as Miscellaneous Receipts. Despite a circular from the Finance Secretary to all Heads of Budget Agencies that detailed the procedures to account for gifts, only some Budget Agencies adhere to the circular such as Ministry of Health and Georgetown Public Hospital Georgetown. As a result, the amount of \$1.997 billion representing Miscellaneous Receipts as at 31 December 2013 was understated by an undetermined amount.

Ministry's Response: The Ministry of Finance continues to verify the receipts of gifts and grants received by agencies with a view to identifying those agencies that are in default.

Recommendation: The Audit Office once again recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with the Accountant General's circular concerning the accounting for gifts. (2013/04)

32. Except for any adjustments, which might have been shown to be necessary as a result of the observations contained in the relevant sections of my report, in my opinion, the statement as shown on pages 2/8 to 2/14 properly presents the Receipts and Payments of the Consolidated Fund for the year ended 31 December 2013.

EXPENDITURE FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE

33. The Ministries listed below, failed to achieve their anticipated levels of capital expenditure activities during 2013 by \$10.385 billion. Similar observations were made in my previous reports, which had affected eleven of these Ministries:

Name of Ministry/Department	Total Funds Available \$'000	Actual Expenditure \$'000	Shortfall 2013 \$'000
Ministry of Public Works	15,510,320	12,605,319	2,905,001
Office of the President	5,320,895	3,218,594	2,102,301
Ministry of Agriculture	6,804,351	5,415,875	1,388,476
Ministry of Finance	5,792,571	5,020,299	772,272
Ministry of Housing & Water	6,573,191	6,177,544	395,647
Office of the Prime Minister	7,158,500	6,205,810	952,690
Ministry of Education	2,243,284	1,615,839	627,445
Ministry of Home Affairs	2,204,318	1,820,917	383,401
Ministry of Culture, Youth and Sports	1,071,800	917,420	154,380
Ministry of Local Government	1,422,179	1,028,816	393,362
Ministry of Health	587,460	416,826	170,634
Ministry of Tourism, Industry & Commerce	441,000	301,358	139,642
Total	55,129,869	44,744,617	10,385,251

Ministry's Response: The Ministry of Finance concurs with the recommendation made by the Auditor General and continues to advise all Heads of Budget Agencies to commence early preparatory work on bid documents so as to facilitate tendering with respect to the execution of capital works during the first quarter of each year.

Recommendation: The Audit Office once again recommends that the Ministry of Finance encourage Heads of Budget Agencies to undertake projects and capital works during the earlier part of the year so that any problem or issues encountered can be detected within a timely manner, so as to avoid delays and ensure amounts are expended as budgeted. (2013/05)

34. In my opinion, the statement as shown on pages 2/15 to 2/19 properly presents the Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure for the year ended 31 December 2013.

EXPENDITURE IN RESPECT OF THOSE SERVICES WHICH BY LAW
ARE DIRECTLY CHARGED UPON THE CONSOLIDATED FUND

35. Expenditure in respect of those services, which by Law are directly charged upon the Consolidated Fund, otherwise known as Statutory Expenditure as shown on pages 2/20 and 2/29 to 2/54, does not form part of the voted provisions approved by the National Assembly. Such expenditure includes repayment and servicing of the Public Debt, emoluments of holders of constitutional offices, and pensions and gratuities of public officers. The details provided for verification of this expenditure revealed that they were properly incurred.

Description	Wages and Salaries 2013 \$'000	Employment Overhead Expenses 2013 \$'000	Total Expenditure 2013 \$'000	Total Expenditure 2012 \$'000
Ministries and Departments	587,138	210,694	797,832	772,437
Pensions and Gratuities	3,077,000	0	3,077,000	2,927,737
Payments to Dependent's Pension Fund	42,804	0	42,804	40,766
Public Debt:				
Internal Principal	1,010,371	0	1,010,371	1,010,720
Internal Interest	1,748,862	0	1,748,862	2,587,358
External Principal	4,127,792	0	4,127,792	3,641,985
External Interest	2,866,723	0	2,866,723	2,636,778
Total	13,460,690	210,694	13,671,384	13,617,781

36. In my opinion, the statement as shown on pages 2/20 and 2/29 to 2/54 properly presents the Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund for the year ended 31 December 2013.

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND

37. In accordance with Section 41 of the FMA Act, the Minister of Finance “may approve a Contingencies Fund Advance as an expenditure out of the Consolidated Fund by the issuance of a drawing right”. The criteria require the Minister to be satisfied that:

“an urgent, unavoidable and unforeseen need for the expenditure has arisen (a) for which no moneys have been appropriated or for which the sum appropriated is insufficient; (b) for which moneys cannot be reallocated as provided for under this Act; or (c) which cannot be deferred without injury to the public interest....”.

38. Where any advance is made, a supplementary estimate must be laid before the National Assembly as soon as is practicable for the purpose of properly authorising the replacement of the amount advanced.

39. According to the Statement of Receipts and Payments of the Contingencies Fund as shown on pages 2/21 to 2/22 amounts totalling \$2.324 billion were drawn from the Fund by way of thirty-seven advances. Previous reports highlighted instances where the criteria were not fully met for the granting of some advances, however, it has been observed that there has been closer monitoring of advances issued out of the Contingencies Fund resulting in only three advances totalling \$510M listed below not meeting the criteria.

Min/Dept/Reg.	Date	Warrant No.	Purpose	Amount \$'000
Agency 21: Min. of Agriculture Programme 211 – Main Office	15/08/2013	3	To meet the urgent need on behalf of the Guyana Sugar Corporation INC. for payment owing for fertilizer.	360,000
Agency 53: Guyana Defence Force Programme – 531 Defence Headquarters	25/10/2013	24	To ensure the serviceability of the Force's fleet of Aircraft	50,000
Agency 53: Guyana Defence Force Programme – 531 Defence Headquarters	25/10/2013	35	Dietary - Provide adequate feeding of troops for routine and operational activities due to price increases.	100,000
Total				510,000

Ministry’s Response: The Ministry of Finance indicated that it continues to ensure that there is full compliance with the requirements of the FMA Act as it relates to the granting of Contingencies Fund Advances.

Recommendation: The Audit Office once again recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with Section 41 of the FMA Act concerning the criteria for the granting of advances from the Contingencies Fund. (2013/06)

40. In addition, an examination of the Statements of Receipts and Payments of the Contingencies Fund as at 31 December 2013 revealed that amounts totalling G\$615.660M represented uncleared Contingencies Fund advances. Included in this amount are amounts totalling G\$536.041M and G\$79.619M representing advances that were not passed by the National Assembly for years 2012 and 2011 respectively as shown below:

Warrant №	Date of Warrant	Ministry/ Department/ Region	Amount G\$'000
4/2012	01.10.2012	Ministry of Home Affairs	105,320
6/2012	01.10.2012	Ministry of Home Affairs	58,666
7/2012	01.10.2012	Ministry of Home Affairs	3,950
8/2012	10.09.2012	Region № 3 Health Services	32,220
9/2012	10.08.2012	Region № 3 Health Services	7,453
11/2012	09.03.2012	Region №.5 - Mahaica/Berbice	3,815
12/2012	09.03.2012	Region №.5 - Mahaica/Berbice	20,356
13/2012	03.09.2012	Region №.2 - Pomerook/Supenaam	7,622
14/2012	03.09.2012	Region №.2 - Pomerook/Supenaam	2,193
15/2012	03.09.2012	Region №.2 - Pomerook/Supenaam	28,954
16/2012	03.09.2012	Region №.2 - Pomerook/Supenaam	11,519
17/2012	07.12.2012	Ministry of Finance	170,400
22/2012	01.10.2012	Ministry of Home Affairs	2,000
23/2012	01.10.2012	Ministry of Home Affairs	30,073
24/2012	01.10.2012	Ministry of Home Affairs	6,500
30/2012	23.11.2012	Ministry of Home Affairs	45,000
Total unclear Advances for 2012			536,041
39	25.10.2011	Ministry of Home Affairs	6,525
41	28.10.2011	Office of the President	25,500
47	11.10.2011	Office of the President	18,494
79	25.12.2011	Ministry of Health	29,100
Total unclear Advances for 2011			79,619
Total unclear Advances as at 31 December 2013			615,660

41. It should be noted that all Contingencies Fund advances in relation to 2013 were cleared by the National Assembly.

42. Except for any adjustments, which might have been shown to be necessary as a result of the observations contained in the relevant sections of my report, in my opinion, the statement as shown on pages 2/21 to 2/22 properly presents the Receipts and Payments of the Contingencies Fund for the year ended 31 December 2013.

CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

43. The current assets and liabilities of the Government comprised mainly cash and bank balances and cash equivalents, as well as short-term liabilities usually in the form of advances from the bank by way of overdrafts as well as the issue of Treasury Bills. Article 216 of the Constitution establishes the Consolidated Fund, whilst Section 41 of the FMA Act, pursuant to Article 220 of the Constitution, establishes the Contingencies Fund as a sub-fund of the Consolidated Fund. In addition, the Deposit Fund was established by Section 42 of the FMA Act. The balance sheets of these funds at the end of the year would normally comprise the current assets and liabilities of the Government.

44. The Statement of Current Assets and Liabilities of the Government for the year ended 31 December 2013, is summarised as follows:

	2013 \$M	2013 \$M	2012 \$M	2012 \$M
<u>Current Assets</u>				
Central Government Accounts	35,518		35,575	
LIS 11 Bank Account	233		263	
Cash at Bank of Guyana in respect of special accounts (2000 Series)	8,809		25	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	0	44,560	0	35,863
<u>Less: Current Liabilities</u>				
Treasury Bills				
90 days	7,968		4,481	
180 & 360 days	80,301		82,071	
	88,269		86,552	
Sugar Industry Welfare, Labour, Rehabilitation & Price Stabilisation Funds	1,365		1,373	
Miscellaneous Deposits	4,626		2,801	
Dependants' Pension Fund and Sugar Industry Welfare Committee	684	94,944	642	91,368
Net Current Liability		50,384		55,505

45. The sum of \$35.518 billion shown as Central Government Accounts represented actual bank balances instead of ledger/cash book balances, with the exception of the new Consolidated Fund (Account №. 407). This was due primarily to the absence of reconciliations of a number of Government bank accounts. The following table gives a breakdown with comparative figures at the end of the preceding year:

Account No	Description	Amount 2013 \$M	Amount 2012 \$M
407	Consolidated Fund (New) (Cash book balance)	(21,481)	(15,389)
400	“ “ (Old)	(46,771)	(46,776)
3001	Non-Sub Accounting Min/Dept	648	194
-	Other Ministries/Departments' Accounts	18,457	16,076
969	Monetary Sterilisation Account	84,665	81,469
	Total	35,518	35,575

Ministry's Response: The Ministry of Finance explained that the Accountant General is in the process of reviewing the balance held in the bank account No. 3001 with a view of bringing a closure to this matter.

Recommendation: The Audit Office recommends that the Ministry of Finance conduct a review to facilitate the transferred of these balances to the Consolidated Fund Account. (2013/07)

46. Prior to 2004, funds were released from the Consolidated Fund into the Non-Sub Accounting Ministries and Departments' bank account No 3001. This account, which is under the control of the Accountant General's Department, reflected a balance of \$647.943M at the end of 2013. The funds in this account included the unspent amounts from Ministries, Departments and Regions that had not been paid over to the Consolidated Fund over the years.

47. The Monetary Sterilisation Account, set up in 1993 to capture the proceeds from issues of medium term (i.e. 182 & 365 days) Treasury Bills, reflected a balance of \$84.665 billion as at 31 December 2013. However, the related balance in the Statement of Public Debt was stated as \$86.492 billion, resulting in a difference of \$1.827 billion. This difference represents unpaid discounts to the Bank of Guyana. Included in this difference there were unexplained debits totalling \$0.434M and credits totalling \$57.298M for which no documents were provided.

Ministry's Response: The Ministry of Finance indicated that the difference of \$1.827 billion represents unpaid discounts to the Bank of Guyana by the Government of Guyana of \$1.298 billion for 2013, \$141M for the year 2006 to 2009 and the remainder of \$388M represents a cumulative balance for the years 1994 to 2003.

Recommendation: The Audit Office once again recommends that the Ministry of Finance take immediate action to have the Ministry's records reconciled with that of the Bank of Guyana, with a view of having the difference resolved. (2013/8)

48. In view of the foregoing observations, I am unable to form an opinion whether the statement as shown on page 2/23 properly presents the Current Assets and Liabilities as at 31 December 2013.

49. It should be noted that the Government continues to operate on a cash basis and has not adopted or implemented the International Public Sector Accounting Standards (IPSAS). These standards requires accrual basis of accounting with full consolidation of all Government agencies, including Public Enterprises and Statutory Bodies which are reliant on the state for assistance, to present a full and true financial position of the Government. The implementation of these Standards will enhance the quality, consistency and transparency of Public Sector Financial reporting leading to better informed assessments of the resource allocation decisions made by Government, thereby increasing transparency and accountability. I suggest Government consider the implementation of this” best practice” in financial reporting and stewardship of public finances.

APPROPRIATION ACCOUNTS OF HEADS OF BUDGET AGENCIES

50. The Appropriation Accounts of Heads of Budget Agencies for the year ended 31 December 2013 in respect of the current and capital appropriation for which they were responsible, are shown on pages 2/58 to 2/239. These accounts are subject to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

RECEIPTS AND DISBURSEMENTS BY HEADS OF BUDGET AGENCIES

51. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2013 are shown on pages 2/240 to 2/257. These statements are also subject to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

STATEMENT OF THE PUBLIC DEBT

52. In accordance with Article 221 of the Constitution, the Public Debt of Guyana and the servicing of that Debt are a direct charge on the Consolidated Fund. In addition, Section 3(1) of the External Loans Act, Chapter 74:08 of the Laws of Guyana, as amended by Order № 31 of 1991, authorises the Government to raise loans outside of Guyana not exceeding \$400 billion. Section 3(6) of the said Act also requires all agreements relating to such loans to be laid before the National Assembly as soon as practicable after the execution of such agreements. During 2013, five loans amounting to \$49.468 billion were contracted. However, only three loans totalling \$22.217 billion and all their related agreements were laid in the National Assembly during the year 2013. See table below:

No	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Currency	Amount \$'000	Amount G\$'000
1	25.02.2013	7/SFR – OR - GUY	CDB	Fourth road project W.C.D Road improvement	USD	34,200	7,053,750
2	06.07.2013	-	Caricom Development Fund	Upgrading all weather access roads to weather paved roads	USD	7,318	1,509,338
3	13.03.2013	2741 BL - GY	IDB	Road network upgrade and expansion	USD	66,200	13,653,750
Total							22,216,838

53. In addition, the following loans were not laid in the National Assembly during 2013. Nevertheless they were subsequently laid on 16 January 2014.

No	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Currency	Amount \$'000	Amount G\$'000
1	11.12.2013	3106 BL - GY	IDB	Environment Sector Strengthening Prog.	USD	16,920	3,489,750
2	01.01.2013	SA143408	Venezuela	To supply crude oil, refined oil products and LPG of up to 5,200 barrels per day on an annual basis	USD	115,208	23,761,650
Total							27,251,400

54. The reported Public Debt as shown on pages 2/29 to 2/54 as at 31 December 2013 (i.e. debts which are required to be serviced out of the Consolidated Fund only and which do not include those of Bank of Guyana and parastatal entities) is summarised below:

Description	External G\$'000	Internal G\$'000	Total 2013 G\$'000	Total 2012 G\$'000
Unfunded	241,856,502	39,830,326	281,686,828	302,402,202
Funded	0	3,898,537	3,898,537	3,898,537
Treasury Bills (90 days)	0	7,997,050	7,997,050	4,496,910
(182 & 365 days)	0	86,491,700	86,491,700	83,631,850
Total	241,856,502	138,217,613	380,074,115	394,429,499

55. Examination of the Public Debt Register revealed that the register was not properly written up in respect of recording of entries therein. As a result, the accuracy, completeness and validity of the Public Debt Register could not be relied on. It should be noted that to date this account was not computerised.

Ministry's Response: The Ministry of Finance indicated that efforts are being made to ensure that the system for recording and accounting for all Public Debt is fully computerised.

Recommendation: The Audit Office recommends that the Ministry of Finance should take steps to have the Public Debt system fully computerised, and carry out monthly reconciliation of its records with those of the Debt Management Division. (2013/09)

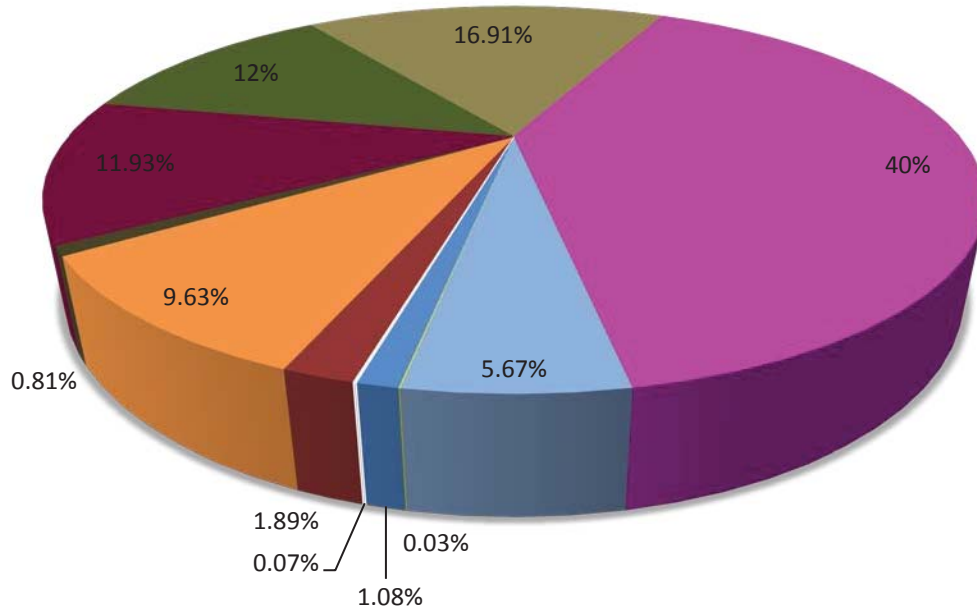
56. The following loans were written off/cancelled in 2013:

No	Date laid in National Assembly	Donor Agency	Amount US\$'000	Exchange Rate	Amount G\$'000
1	7 February 2013	Russian Federation	277	206.25	57,131
2	7 August 2013	Venezuela	190,077	206.25	39,203,381
3	16 January 2014	Venezuela	91,056	206.25	18,780,300
4	16 January 2014	Bulgaria	2,903	206.25	598,744
Total			284,313		58,639,556

57. As can be noted, the total Public Debt stood at G\$380.074 billion or US\$1.843 billion at the end of 2013, as compared with G\$394.429 billion or US\$1.929 billion at the end of 2012, representing a decrease of G\$14.355 billion or US\$70M. This decrease was mainly due to (a) the debt write off/cancellation of US\$284.313M, (b) repayments totalling US\$20.014M and (c) movement of the exchange rate from \$204.5 to \$206.25. Expressed as a factor of Current Revenue (\$136.742 billion), the total Public Debt at the end of 2013 was 2.8 times current revenue, compared with a factor of 3.02 at the end of 2012 and 2.79 at the end of 2011.

58. Except for the above observations, in my opinion, the statement as shown pages 2/29 to 2/54 properly presents the Schedule of Public Debt for the year ended 31 December 2013.

PUBLIC DEBT- EXTERNAL LOANS



Bulgaria	IDA	USAID	India	China	IFAD	CDB	NPC	Venezuela	IDB	Others	Total
0.03%	1.08%	0.07%	1.89%	9.63%	0.81%	11.93%	12%	16.91%	40%	5.67%	100%
\$67M	\$2.613B	\$159M	\$4.565B	\$23.294B	\$1.947B	\$28.842B	\$29.016B	\$40.894B	\$96.746B	\$13.713B	241.857B

Figure 3

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

59. Section 70(1) of the FMA Act states that the Minister shall, within the annual consolidated Financial Statements, certify and issue an official schedule of the issuance and Extinguishments of all loans granted by the Government, other levels of Government and Public Enterprises. The Schedule of the Issuance and Extinguishment of all Loans reflected a balance of \$7.937 billion at the end of 2013 as detailed below:

Description	Amount 2013 \$'000	Amount 2012 \$'000
Mards Rice Milling Company Ltd.	500,000	500,000
Guyana Airways Corporation	438,930	438,930
Guyana Power and Light	6,952,929	6,952,929
Others	45,516	45,516
Total	7,937,375	7,937,375

60. The recovery of the amount of \$438.930M loaned to Guyana Airways Corporation appeared to be very remote in view of the fact that the Corporation is no longer in existence, while the financial statements of Mards Rice Milling Company Limited were last audited in 2009.

61. Except for the above observations, in my opinion, the schedule as shown on page 2/55 properly presents the Issuance and Extinguishment of all Loans for the year ended 31 December 2013.

FINANCIAL REPORTS OF THE DEPOSIT FUNDS

62. Section 42 of the FMA Act states that the Minister may establish one or more Deposit Funds into which public monies shall be paid pending repayment or payment for the purpose for which the monies were deposited. It was noted that deposits totalling \$1.860 billion were received during the year and were paid directly into the Consolidated Fund (Account № 407), while related payments were also effected directly from that Fund utilizing the relevant deposit fund ledger accounts. Quarterly reconciliation was conducted and balances monitored. The Financial Report of the Deposit Fund for the year ended 31 December 2013 is shown on page 2/56.

63. In addition, the old Deposit Account № 401, from which amounts totalling \$1.955 billion and \$55M were transferred to the new Consolidated account in 2006 and 2010 respectively, reflected a Nil balance in 2012 and closed as at 31 December 2013. However, we were unable to determine the details of that amounts transferred from this account due to a gap of fourteen years in financial reporting covering the period 1982 to 1995, and the ledgers relating to the fund not being written up since September 1987. As such, the amounts recorded as deposits and transferred from this account were based on submissions by Ministries, Departments and Regions.

Ministry's Response: The Ministry of Finance indicated that this issue is being addressed by the Ministry.

Recommendation: The Audit Office once again recommends that the Ministry of Finance undertake to establish a Deposit Fund in accordance with the requirement of the FMA Act. (2013/10)

64. The Audit Office was also unable to verify the accuracy of \$1.365 billion shown as deposits held for investments on behalf of the Sugar Industry Labour Welfare Fund, the Sugar Industry Rehabilitation Fund and the Sugar Industry Price Stabilisation Fund. These entities were last audited for the respective years 2006, 1980, and 1980. It was therefore not possible to use the entities' records as a basis of verifying the accuracy of the balances.

Ministry's Response: The Ministry of Finance indicated that this is information to be disclosed in the entity's submission to the Public Accounts.

Recommendation: The Audit Office once again recommends that the Heads of Budget Agencies take urgent steps to have these entities bring their accounts up to date and submit same for audit examination. (2013/11)

65. Pages 2/56 shows the report submitted to account for the amounts received and paid and classified/recorded as deposits by the Ministry of Finance.

66. Prior to 2004, the records at the Accountant General's Department were not maintained in a manner to adequately monitor or control advances granted from the Deposits Fund. In addition, it was not possible to easily ascertain the value of advances issued or outstanding as at 31 December 2003. As a result, the amount of \$12.869 billion representing advances outstanding as at 31 December 2013 could not be substantiated. However, it was noted that monthly reconciliations were done between the agencies and the Ministry of Finance using the information provided by IFMAS and the agencies' records.

Ministry's Response: With the advent of the IFMAS in 2004 all reconciliations have been timely and accurate, as such balances in the Deposits Fund as at the end of 2013 can be substantiated. In the absence of records prior to January 2004 the Ministry of Finance continues to rely on the agencies records to facilitate reconciliations.

67. In view of the foregoing observations, I am unable to form an opinion whether the schedule as shown on page 2/56 properly presents the Deposit Fund as at 31 December 2013.

SCHEDULE OF GOVERNMENT GUARANTEES

68. Section 71(1) of the FMA Act states that the Minister shall, within the annual Consolidated Financial Statements, certify and issue an official schedule of Government Guarantees. The Schedule of Government Guarantees as shown on page 2/57 shall include, with respect to each Government guarantee outstanding (i) the identity of the public entity whose borrowing has been guaranteed; (ii) the identity of the creditor; and (iii) the amount of the Government's potential debt obligation in respect of the guarantee.

69. The Government had guaranteed 100% of the borrowings of Guyana Transport Services Ltd and the Guyana Telecommunications Corporation. These entities are no longer in existence and therefore the responsibility to discharge liability totalling \$217.345M rest with the Government. The Audit Office had recommended in previous Reports that this amount be transferred to the Public Debt. It is disappointing to note that no action was taken in this regard. The following table shows the Government Guarantees, as at 31 December 2013:

Name of Government Agency	Lender	Out- Standing Liability 2013 \$'000	Out- Standing Liability 2012 \$'000	Out- Standing Liability 2011 \$'000	Out- Standing Liability 2010 \$'000	Out- Standing Liability 2009 \$'000
Guyana Transport Services Ltd.	Bank of India	42,104	45,022	45,368	51,094	48,115
Guyana Telecommunications Corporation	ITT World Comm. Inc.	175,241	169,047	165,272	160,342	155,423
Total		217,345	214,069	210,640	211,436	203,538

Ministry's Response: The Ministry of Finance indicated that this matter needs to be further analysed before any action can be taken.

Recommendation: The Audit Office recommends that the Ministry of Finance take steps to conduct this analysis so as to determine a way forward. (2013/12)

70. In view of the foregoing observation, I am unable to form an opinion whether the schedule as shown on page 2/57 properly presents the Government Guarantees as at 31 December 2013.

FINANCIAL REPORT ON
EXTRA-BUDGETARY FUNDS

71. No Statement was provided to say whether any Extra-Budgetary Fund was created during the period under review.

FINANCIAL REPORT OF OTHER ACCOUNTS APPROVED BY THE MINISTER

72. There was no other Financial Report approved by the Minister for the period under review.

MINISTRIES/ DEPARTMENTS/REGIONS

AGENCY 01
OFFICE OF THE PRESIDENT

Current Expenditure

Prior year matter which have not been resolved

Account Area - Subsidies and Contributions to Local Organisations

73. The sum of \$519.839M was released to six statutory entities that are under the control of the Office of the President and are subject to separate financial reporting and audit. The table below summarises the status of related audit reporting, including details on the progress of outstanding audits. As can be noted, some of these entities were still to have their reports laid in the National Assembly, at the time of reporting.

Entity	Amount \$'000	Year of Last Audit Report	Years Laid in National Assembly	Remarks
Guyana Office for Investment	108,362	2013	1994-2012	
Guyana Energy Agency	63,115	2012	1998-2012	Audit in progress for 2013.
Institute of Applied Science & Technology	116,175	2011	1994-2009	Audit to be finalized for 2012 and the audit is in progress for the year 2013.
National Communications Network	81,337	2011	2004-2011	Audit for 2012 to be finalised and audit is in progress for 2013.
Government Information Agency	135,858	2008	None	Audit in progress for 2009 to 2010. To plan 2011, 2012 and 2013.
Integrity Commission	14,992	2013	1997-2012	
Total	519,839			

Office's Response: The Office of the President has been making every effort to have these accounts laid before the National Assembly.

Recommendation: The Audit Office again recommends that the Head of Budget Agency make a special effort to have the outstanding reports for Guyana Office for Investment and Institute of Applied Science & Technology laid before the National Assembly. (2013/13)

Capital Expenditure

Prior year matters which have not been resolved

Account Area - Information Communication Technology

74. In 2010, an amount of \$846.451M was voted for the Lethem to Providence E-Government Project and the Appropriation Account for the year reflected that the full amount was expended in that year. Notwithstanding this, the Project's records revealed that a sum of \$777.635M was deposited into an escrow account at a commercial bank, while direct disbursements to a local contractor for the execution of civil works accounted for the difference of \$68.816M.

75. The expenditure from the sum of \$777.635M, as at 31 December 2012, was \$745.335M, as a result of expenditure totalling \$241.551M, \$434.075M and \$69.709M that were expended in the respective years 2010, 2011 and 2012. Amounts totalling \$170M were also paid into the E-Government project's escrow account during 2012, which resulted in a closing balance as at 31 December 2012 of \$202.300M.

76. In the year 2013, amounts totalling \$97.269M were expended, as shown in the table below, leaving a balance of \$105.031M as at December 2013.

Description	Amount \$'000
Payment of Retentions on Contracts	38,680
Electrical works to Repeater Stations	26,833
Purchase of Vehicles	16,386
Fibre Optic cable - Providence E.B.D to Linden	10,140
Installation of Fuel Tanks	2,636
Security Services	2,573
Bank charges	21
Total	97,269

77. The accumulated expenditure on the project as at 31 December 2013 was therefore \$842.604M as detailed in the table below:

Description of Works	2010 \$'000	2011 \$'000	2012 \$'000	2013 \$'000	Total \$'000
Laying of fibre optic cable Lethem - Georgetown	241,533	434,033	29,473	10,140	715,179
Construction of five repeater station Vehicle	0	0	16,811	68,086	84,897
Installation of 5 fuel tanks	0	0	0	16,386	16,386
I.T Equipment	0	0	0	2,636	2,636
Bank Charges	0	0	23,415	0	23,415
	18	42	10	21	91
Total	241,551	434,075	69,709	97,269	842,604

78. At the time of reporting the project was reportedly 95% completed. However, an independent assessment was done and it was reported that damages occurred at various locations within the project area due to poor installation and handling by contractors, washing away of interior roads and during the four-lane expansion road project.

79. An amount of \$4.586 billion was approved by the National Assembly in 2013 for (i) Installation and Commissioning of wireless and terrestrial networking system from Moleson Creek to Anna Regina; (ii) Continuation of One Laptop Per Family (OLPF) programme; and (iii) Purchase of Equipment. As at 31 December 2013, the Appropriation reflected that total expenditure under the programme was \$2.565 billion. The unspent amounts of \$2.021 billion represent the non-implementation/continuation of the third batch of laptops under the OLPF program.

80. Included in the total expenditure of \$2.565 billion is the sum of \$326.607M paid over to the E-Government project through five cheques. However, only two cheques totalling \$38.914M were deposited into the E-Government project's escrow account, while the sum of \$44.538M was paid as 20% advance to a foreign supplier for the supply of 75 - 3000 watts and 25-1000 watts Peake Stand-Alone Solar Photovoltaic Systems. The balance of \$243.150M is being held in an account at the Guyana Bank for Trade & Industry Limited.

81. The expenditure also included a sum of \$214.393M, which was released through Inter-Departmental Allocation Warrants (IDAW) to the Ministry of Amerindian Affairs for the construction of "Information Technology Hubs" in 100 Amerindian Communities in Regions 1, 7, 8 and 9. The related funds were deposited into the Amerindian Purposes Fund in January 2014 and up to 31 August 2014 a sum of \$71.962M was expended in the construction of eighty-nine hubs and purchases of tools, resulting in a balance of \$142.431M which was retained in the Amerindian Purposes Fund Account.

82. The remaining \$2.024 billion that was paid to a foreign supplier for the supply of equipment, as shown in table below. The equipment was received and properly brought to account.

Description	Amount US\$'000	Amount G\$'000
Long Term Evolution baseband processing units	1,935	403,931
Data centre Equipment	2,789	582,204
Telecommunication Equipment	1,760	367,400
Fibre optic cable	741	154,875
Data network, Microwave and Mini shelter	717	149,674
Wireless site development, training, servicing and network design	1,757	366,474
Total	9,699	2,024,558

83. The project received 27,000 laptops during the year 2013 and 9,172 were issued during that year. A further 10,397 were issued up to the time of reporting in September 2014, leaving a balance of 7,431. As it relates to the matter concerning the 103 stolen laptops, investigations are still being conducted into the matter by the Guyana Police Force.

Office's Response: The Head of the Budget Agency acknowledged the audit finding.

Recommendation: The Audit Office recommends that the Head of Budget Agency should follow-up the investigation with the Guyana Police Force. (2013/14)

AGENCY 02
OFFICE OF THE PRIME MINISTER

Current Expenditure

Prior year matters, which have not been resolved

Account Area – Grants

84. The Office of the Prime Minister (OPM) disbursed \$1.135 billion under this accounting area as subsidies and contributions to four local organisations under its control. In 2012, the amount of \$6.130 billion was also disbursed to the said organisations. As shown in the table below, these organisations are subject to separate audit and reporting.

Local Organisation	Amount Disbursed \$'000	Last Audited	Reports Laid	Remarks
Guyana Power & Light Inc.	1,000,000	2013	2012	Financial Statements for 2013 not received Audit for 2012 & 2013 being finalised Audit for 2013 being finalised
Lethem Power Company	105,000	2012	2012	
Mahdia Power Company	15,000	2011	2011	
Port Kaituma Power and Light Company Inc.	15,000	2012	2012	
Total	1,135,000			

85. As can be noted from the table above, the audit for Lethem Power Company was not up to date at the time of reporting. Nonetheless, it was noted that the Ministry took definitive action to have all audit reports issued on its entities prior to the year 2013 laid in the National Assembly.

Ministry's Response: The Head of the Budget Agency indicated that except for GPL, the audits for the above entities for the financial year 2013 are currently in progress.

Recommendation: The Audit Office recommends that the Office of the Prime Minister continue to ensure that the accounts of the above entities are laid in a timely manner before the National Assembly. (2013/15)

AGENCY 03
MINISTRY OF FINANCE

Current Expenditure

Programme 1 – Ministry Administration

Current Revenue

86. Examination of the Statement of Receipts and Disbursements (Current) revealed the following as being paid into the Consolidated Fund compared with the amount of revenue budgeted for the year 2013.

Description	Amount Budgeted \$M	Amount paid into Consol. Fund \$M	(Under)/Over the Budgeted Amount \$M
Stamp Duties:	<u>464</u>	<u>407</u>	<u>(57)</u>
Revenue Stamps	461	404	(57)
Others	3	3	0
Interest:	<u>2,471</u>	<u>2,215</u>	<u>(256)</u>
Loans to Public Corporations	0	0	0
Other Loans and Advances	2,471	2,215	(256)
Dividends and Transfers:	<u>5,648</u>	<u>5,760</u>	<u>112</u>
Bank of Guyana	3,900	4,040	140
Dividends from Equity Holdings	738	720	(18)
Dividend from Non-Financial Institutions	1,010	1,000	(10)
Miscellaneous:	<u>28,485</u>	<u>1,754</u>	<u>(26,731)</u>
Guyana R.E.D.D. Investment Fund	20,000	833	(19,167)
Sundries	8,408	905	(7,503)
Others	77	16	(61)
Total	37,068	10,136	(26,932)

87. The amount of \$1 billion reflected as Dividends from Non-financial Institutions was received from the Guyana Oil Company as final Dividends for 2012 and interim Dividends for 2013, while the sum of \$720M shown as Dividends from Equity Holdings represents amounts received from (BOSAI).

88. Included in the figure of \$1.754 billion shown as collection of Miscellaneous Receipts (Sundries) is a sum of \$905M which represented revenue received through Ministries, Departments and Regions.

Capital Revenue

89. Significant differences were observed between the amounts shown as receipts in respect of external loans on the Statement of Receipts and Disbursements and those recorded in the Public Debt Statement for the year 2013 as shown in the breakdown below:

Lending Agency	Public Debt Statement \$'000	Revenue Statement \$'000	Difference \$'000
Caribbean Development Bank	1,057,650	1,084,424	(26,774)
China	3,357,780	3,975,698	(617,918)
Inter-American Development IFAD	12,059,025	7,382,596	4,676,429
Venezuela	119,223	86,269	32,954
IDA	0	0	0
India	414,932	231,264	183,668
Other Project Loans	398,681	396,532	2,149
	23,761,650	5,314,446	18,447,204
Total	41,168,941	18,471,229	22,697,712

Ministry's Response: The Ministry explained that the Revenue Statement figures are reflective of the recognition of Capital Revenue at posting in IFMAS based on "Dummy transactions entered during the fiscal year, which reflect the current utilization of funds". On the other hand, the Public Debt Statement figures represent disbursements received from the donors. Given that these recordings are done at different times and at different exchange rates these differences are expected.

Other Matters

90. The Government of Guyana and Canadian Bank Note Ltd (CBN) entered into an agreement establishing a Government Lottery which was organized and conducted under the provisions of the Government Lotteries Act, Chapter 80:07 of the Laws of Guyana. Under this agreement CBN is to pay Licence fees equivalent to 24% of gross revenue.

91. During the period under review amounts totalling \$390.159M were received as licence fees. This amount was deposited into account № 3119 in keeping with the Government Lotteries Act which provides for receipts from Government lotteries to be paid in a deposit account called Government Lotteries Account.

92. The Guyana Lotteries Commission established in August 1996, by Cabinet Decision manages this account and ensures amounts expended are within the National Sector and are in accordance with the guidelines for access to the lottery funding, which includes funding for activities that promotes cultural and youth and sport development, medical treatment overseas and support for disadvantaged groups, among others.

93. The Guyana Lotteries Commission is subject to separate financial reporting and auditing. The last set of audited accounts was for the year 2013 which shows amounts expended as follows:

Ministry	Amount G\$'000
Ministry of Culture - Mashramani etc.	200,506
Caribbean Premier League	36,300
Guyana Tourism Authority	13,768
Others	26,809
Total	277,383

94. The amounts of US\$2M and US\$900,000 still remained outstanding from the sale of the Guyana Stores Ltd. and the National Paints Company, which were still engaging the attention of the Court.

Audit of Accounts of National Industrial and Commercial Investments Limited

95. The audit of National Industrial and Commercial Investments Limited (NICIL) operations as a Company has been completed for the years 2002 to 2012, while the audit of 2013 is being finalized.

96. With respect to the audit of NICIL's consolidated financial statements, these have been completed and reports issued up to 2006. Draft consolidated financial statements for the years 2007 to 2011 were submitted and the audits are in progress. However, their completion and issuance are dependent on the finalization of the audits of the individual entities as shown in the following table. Also, included in the table are the entities that are up to date.

Entity	Year of Last Audit Report	Remarks
Guyana World Cup Inc.	2006	Awaiting signed Financial Statements for 2007. Interim audit completed for 2008-2012
Guyana National Shipping Corporation Ltd.	2010	Awaiting signed Financial Statements for 2011 & 2012. No Financial Statements received for 2013.
National Communications Network	2011	Audits to be finalized for 2012, 2013 Financial Statement on hand to plan audit.
Linden Electricity Company Inc.	2012	2013 Financial Statement on hand to plan audit.
Guyana National Cooperative Bank	2010	Awaiting 2011 signed Financial Statements. 2012 audit put on hold.
Guyana National Newspapers Ltd.	2012	Audit in progress for 2013
Lethem Power Company	2012	No other Financial Statements received
Aroaima Mining Company	2011	Company closed in March 2011.
Kwakwani Utilities Inc.	2012	2013 Audit being finalized.
Atlantic Hotel Inc.	2013	Entity audit up to date.
Guyana National Printers Ltd.	2013	Entity audit up to date.
The Guyana Oil Company Ltd.	2013	Entity audit up to date.
Property Holdings Inc.	2013	Entity audit up to date.
Linden Mining Enterprise Ltd.	2013	Entity audit up to date.
Guyana Power and Light Inc.	2013	Entity audit up to date.
Guyana Electricity Corporation	2012	Awaiting 2013 signed Financial Statements.

Programme 2 – Public Financial Management

97. The process of clearing conference advances is one that is ongoing within the Accountant General's Department. Thus in an effort to bring closure to this matter this department continues to be involved in a joint reconciliation with the respective Agencies, since it is incumbent on the latter to ensure that the public officers within their employ submit the necessary clearance documents. The Status report on Conference Advances as at 6 August 2014 is as follows:

Period	No. of Advances	Amount \$'000
2010	54	41,420
2011	61	30,536
2012	132	67,913
2013	176	79,522
Total	423	219,391

Ministry's Response: The Ministry highlighted the tremendous efforts made in clearing advances for the previous years and will continue its effort to clear the remaining advances.

Recommendation: The Audit Office recommends that the Ministry continue in its efforts to have the outstanding advances cleared, and implement systems to have future advances cleared within the stipulated time frame. (2013/16)

98. In my previous report mention was made of a loss of cash amounting to \$206.379M at the Accountant General's Department Head Office. This fraud was uncovered where payments of arrears pension and gratuity were made to sixty-one inactive, deceased and fictitious pensioners. At the time of reporting, five persons were charged by the Police and the matter is ongoing in the Courts.

99. On 6 August 2014, a check at the Receipts and Payments Section revealed that eighteen stale dated cheques totalling \$1.896M which were payable to individuals and other entities for the period under review were still on hand.

Year	No. of Cheques	Amount \$'000	Remarks
2012	4	129	Direct Payments - Ministry of Legal Affairs, Finance, Foreign Affairs etc
2012	1	60	Personal Cheque - Ministry of Amerindian Affairs
2013	5	648	Direct Payments
2013	8	1,059	Personal Cheques - Ministries: Amerindian Affairs, Finance, Accountant General
Total	18	1,896	

Ministry's Response: The Ministry explained that the Accountant General's Department, in an effort to have the cheques dispatched, is currently in the process of making contact with the individuals involved. The Department is currently conducting due diligence checks on the payment vouchers that are directly connected to the Company cheques.

Recommendation: The Audit Office recommends that the Accountant General's Department, continue in its effort to have the cheques dispatch and carrying out the due diligence checks on the payment vouchers that are directly connected to the company cheques. (2013/17)

Integrated Financial Management and Accounting System

100. The Integrated Financial Management Accounting System (IFMAS) which was operationalised on 1 January 2001 replaced some aspects of the previous manual accounting system and as such, has contributed to the avoidance of over spending, reduction in processing time and generation of timely reports. The IFMAS also operates as a single bank account which was reconciled for the period under review. However, it has continued to utilise only seven of the nine modules with the Purchasing and Asset & Inventory still to be operationalised. Additionally, data input by the various Ministries in the Expenditure and Revenue modules continue to be inconsistent.

Ministry's Response: The Accountant General explained that the Department has to build capacity before these two modules can be implemented. With regards to the record keeping, an internal audit department has been established and will support the necessary organisational changes to increase the efficiency and upgrade the skills of employees. Additionally, the Department continues to focus on training as a means of ensuring consistency in the actions and interactions of the various functional classes within the Integrated Financial Management and Accounting System (IFMAS).

Recommendation: The Audit Office recommends that the Department (a) take immediate steps to have the remaining modules implemented; and (b) institute measures to ensure that data inputted are standardised. (2013/18)

Internal Audit

101. The Internal Audit Department established in 2011 within the Ministry of Finance serves as a centralised Internal Audit Unit for various Ministries, Departments and Regions. In this regard, the Ministry of Finance Internal Audit Department is expected to provide assurance that key controls within the various Ministries, Department and Regions are functioning effectively. As such, the Department conduct reviews and prepare reports summarising their activities, significant findings and recommendations. However, the Ministry of Finance Internal Audit Department has not shared its planned audit activities for 2013 with the Audit Office so that duplication of audit work can be avoided and all high risk areas are covered by audit, which can improve the effectiveness of the Internal Audit Department. It should be noted, that there are currently four Internal Audit sections within the Ministries of Agriculture, Education, Health and Public Works. It was explained that the plan, which is a five-year plan, was approved in the first half of 2013 whilst the Department was staffed during 2013. This plan has since been submitted to the Audit Office.

Review of the Operations of the National Board and National Procurement and Tender Administration

Prior year matters, which have not been resolved

102. The Procurement Act No 8 of 2003 makes provision for the regulation of the procurement of goods, services and the execution of works, the promotion of competition among suppliers and contractors and the promotion of fairness and transparency in the procurement process. Section 16(1) of the Act provides for the establishment of a National Board and the National Procurement and Tender Administration (NPTA). This Administration will be managed by the National Board and will report to the Minister of Finance.

103. Section 16 of the Act empowers the Minister of Finance to appoint persons to serve on the National Board. According to the Act, the Board shall comprise of seven members, not more than five from the Public Service and not more than three from the Private Sector. The Act makes provision for two members of the Board to serve on a full time basis, with the Minister also appointing one of the two full time members as Chairman. At the time of reporting, the Board was constituted with five members from the Public Service and one from the Private Sector. Another member from the Private Sector is still to be appointed to the Board. As a result, the National Board has been operating without its full complement.

Department's Response: The Chairman explained that consultations are currently taking place with representatives of the private sector organisations with a view to appointing a private sector representative to fill the vacant position on the Board.

Recommendation: The Audit Office again recommends that the Ministry make every effort to appoint this individual as soon as possible to ensure that the National Board operates at its full complement. (2013/19)

104. According to Section 21(a) of the Act, the National Board may, at its discretion, create District Tender Boards for procurement by Neighbourhood Democratic Councils. Each District Tender Board shall comprise of part-time members of whom two members are appointed by the Regional Board and one member by the relevant Neighbourhood Democratic Council. Persons eligible for appointment to such Boards must possess qualifications not dissimilar from those required for appointment to the National Board. At the end of the reporting period, the National Board had still not created District Tender Boards.

Department's Response: The Chairman explained that the District Tender Boards have since been created.

105. The National Board shall have responsibility for exercising jurisdiction over tenders as prescribed by regulations and maintaining efficient record keeping and quality assurance systems. Further, Article 212(W) of the Constitution provides for the establishment of a Public Procurement Commission (PPC) to monitor public procurement and procedures in order to ensure that the procurement process is conducted in a fair and transparent manner. In the absence of a PPC, the Board will also have responsibility for (a) the making of regulations governing the procurement of goods and services; (b) determining the forms of documents for procurement; (c) reporting annually to the Minister of Finance on the effectiveness of the procurement process; (d) organising training seminars regarding procurement; and (e) adjudicating debarment proceedings.

106. At the time of reporting, the Public Procurement Commission and its Secretariat have not been established and no new regulations to supplement the Act have been issued. In addition, the threshold values for the various Tender Boards remained unchanged since 2004.

Department's Response: The Chairman explained that:

(a). The Public Procurement Commission has not yet been established. Consequently, the National Board, as provided for under Section 17(2) of the Procurement Act 2003, has taken on the responsibility for:

- making regulations governing the procurement of goods and services;
- determining the forms of documents for procurement;
- reporting to the Minister on the effectiveness of the procurement system; and
- policy assistance, capacity building and monitoring functions. These functions include:
 - issuance and dissemination of the Act, Regulations, directives, procedures, standard bidding documents etc;
 - capacity building and organizing and delivering training programmes;
 - creation of a Management Information Systems (MIS); and
 - creation of an Internet Website to give publicity to contract awards and to disseminate information about public procurement.

(b) With respect to the making of Regulations, the National Board has examined and reviewed certain aspects of the Procurement Act and its Regulations and has identified and reported on areas to be addressed through the Regulations to make the procurement system more effective. These include the following:

- debarment (Section 17 (1)(f) and (3) of the Procurement Act); and
- increases in the threshold limits, for Regional/Ministerial/Agency Tender Boards (Schedule 1 of the Regulations).

(c). A consultancy firm was contracted to:

- draft Regulations under the Procurement Act, setting out the procedures to be followed by the Public Procurement Commission/NPTAB in adjudicating debarment proceedings; and
- examine and make recommendations on revisions to the Regulations, with a view to increasing the threshold limits in light of current prices and the fact that the last increase in limits was in November 2004. The firm has completed draft Regulations covering the above-mentioned areas. The draft Regulations are currently being examined before they are approved and brought into effect.

Recommendation: The Audit Office recommends that the Ministry continue in its efforts to have a Commission in place, in keeping with Procurement Act. (2013/20)

107. It is a requirement under Section 11(1) of the Act for each procuring entity to publish notice of procurement contracts awarded within seven days of awarding such contracts. In addition, Part II (4) of the Procurement Regulations requires each procuring entity to provide within five days of publishing notice of the award, a report to the Administration of all contracts awarded in excess of \$200,000. On receipt of the report, the Administration shall publish the information on its website. There were noted non-compliance of the reporting provisions of the Procurement Act and its Regulations. In particular, procuring agencies were not reporting to the National Board all contracts awarded in excess of \$200,000, thereby restricting the National Board from publishing on its website all contracts awarded. Further, the Administration published on its website, only 136 contracts awarded by the NPTAB during the period under review.

Department's Response: The Chairman explained that a circular was issued by the NPTAB, reminding Agencies of their obligation under the Act to report to the NPTA, all contracts exceeding \$200,000, awarded by those entities and in the manner prescribed by the Act and its Regulations. The National Procurement and Tender Administration Board will do all in its power to ensure that the requirements under Section 11 (1) of the Procurement Act 2003 and Part II of its Regulations are complied with.

Recommendation: The Audit Office recommends that the Ministry aggressively follow-up with all procuring entities to ensure that they comply strictly with the requirements of the Procurement Act and its Regulations. (2013/21)

108. Each Ministerial, Departmental and Agency Tender Board shall nominate for consideration by the National Board, qualified evaluators to serve on Evaluation Committees. It was noted that a pool of evaluators was created and evaluation committees were formed to adjudicate on procurement subject to its jurisdiction. The National Board however, had not exercised due diligence to ensure that the persons appointed as evaluators had the expertise and experience as specified in the Procurement Act.

Department's Response: The Chairman explained that a letter has been issued by the National Board, to all Regional, Ministerial, Departmental and Agency Tender Boards:

- drawing to their attention Sections 20 (1) and 23 (1) of the Procurement act 2003, which requires each Regional, Ministerial, Departmental and Agency Tender Board to nominate for consideration by the National Board, qualified evaluators to serve on Evaluation Committees; and
- requesting that they submit for the Board's scrutiny, the qualifications and/or experience of the persons nominated by them to serve on Evaluation Committees.

Recommendation: The Audit Office recommends that in appointing Tender Evaluators, the National Board should ensure that Ministries/Departments/Agencies/Regions undertake checks to ensure that candidates have the necessary expertise before nominations are made to the National Board. Equally, when directly appointing evaluators, the National Board should keep documentation to provide evidence of the checks undertaken. (2013/22)

109. As part of its mandate, the NPTA was required to establish a Bid Protest Committee to deal with alleged breaches of the Act by procuring entities. This Committee's role also included the review of complaints by aggrieved suppliers and contractors who were dissatisfied with a procuring entity's response to a complaint. It was noted that no committees were formed during the period of the audit although there had been breaches of the Act by procuring entities.

Department's Response: The Chairman explained that all steps which form part of the protest mechanism are followed by the procuring entities and the National Board. Most protests have been resolved without having to invoke the Bid Protest Committee mechanism and to the satisfaction of the tenderers who sought the reviews. In a few instances, the aggrieved party took the matter to court.

Recommendation: The Audit Office recommends that (a) to ensure transparency in the procurement process and the fair treatment of suppliers, the National Board should ensure that all complaints are dealt with formally, and in strict compliance with Section 53 of the Procurement Act 2003; and (b) in the absence of the PPC, the National Board should establish procedures, to comply with section 17(2) (f) of the Procurement Act, to enable them to effectively adjudicate on debarment proceedings. (2013/23)

GUYANA REVENUE AUTHORITY

Customs & Trade Administration

Current Revenue

Prior year matters, which have not been resolved

110. In relation to import duties, some transactions were facilitated through the Permit for Immediate Delivery (PID) system. The system provides for PIDs to be perfected within ten working days from the date of their issue. In addition, the use of the PID facility is valid for one calendar year after which, importers are required to re-apply to the Commissioner General for further use of the facility. At the time of the audit in July 2014, seventy-five PIDs issued for the period 2004 to 2007 still remained outstanding (see table below).

Year	Outstanding PIDs
2004	55
2005	1
2006	18
2007	1
Total	75

Administration's Response: The Administration noted the comments of the Auditor General. Based on the provisions of Section 254 of the Customs Act, Chapter 82:01 the stipulated 7 years has elapsed to institute legal proceedings against the entities with outstanding Permit for Immediate Delivery facilities for the period 2004-2007. In this regard, a correspondence dated 24 July, 2014 was sent by the Commissioner General to the Minister of Finance regarding the write-off of the PIDs with both non-financial and financial implications. Notwithstanding the above, it should be noted that the Customs and Trade Administration has since implemented better controls and more stringent measures to monitor the PIDs facility.

Recommendation: The Audit Office continues to recommend that the Customs and Trade Administration continue its efforts to clear all outstanding PIDs. (2013/24)

111. Examination of the Seizures Register revealed that there were 734 seizures during the period 2005 to 2010. However, at the time of reporting in September 2014, fifty-three files still remained outstanding. Whilst for the year 2013 there were 206 recorded seizures of which, 153 were cleared. Of the fifty-three files not closed, seven were with the Legal Department whilst the remaining forty-six were pending sale of seizure, disposal of assets and payment of taxes and fines. The table below illustrates the status of the seizures files:

Year	Nº of Seizures	Nº of Files Cleared	Files Not Presented for Audit/Not Cleared
2005	61	55	6
2006	107	91	16
2007	99	87	12
2008	65	64	1
2009	225	214	11
2010	177	170	7
Total	734	681	53
2012	212	212	0
2013	206	153	53
Total	1,152	1,046	106

Administration's Response: The Administration noted the comments of the Auditor General. Subsequently, a Task Force was established within the Law Enforcement and Investigation to retrieve the files. As of September 16, 2014 of the seventy-three missing seizure files for the period 2005-2010: Twenty files were located, four files can be reconstructed and fifty-three files cannot be found or reconstructed

Recommendation: The Audit Office again recommends that the Customs and Trade Administration continue its efforts to locate and present all outstanding files for audit scrutiny. (2013/25)

112. The delay in processing seizures can result in the deterioration of related goods and subsequent loss in revenue. In relation to 2013, amounts totalling \$43.273M, \$26.376M and \$44.222M were collected as additional duties and taxes, fines and conveyances and the sale of seizures respectively.

Administration's Response: The Administration noted the comments of the Auditor General. Efforts are ongoing to dispose of seizures in a timely manner.

113. Files are required to be opened and closed for all incoming vessels within forty-two days. If files are still opened at a transit shed after forty-two days a report has to be prepared stating the reasons for the incompleteness. Audit examination of the Ships' Rotation Book kept at Customs House, revealed that in 2013, 1,214 vessels came into Port Georgetown. However, only 1,079 files were completed and submitted to the filing room. The table below gives details of the remaining 135 files to be completed. Similarly, there were 173 files not closed for 2012.

Agent	№ of Outstanding Ship Files	42 Days Report Seen
J.F.L	52	Yes
G.N.I.C	24	Yes
D.S.C.L	31	Yes
G.N.S.C	3	Yes
Muneshwar's	9	Yes
Customs Boat House	16	Yes
Total	135	

Administration's Response: The Administration noted the comments of the Auditor General. Efforts are ongoing to retrieve the relevant documents to close the files. Currently, a Task Force, in collaboration with Officers from the wharves/transit shed are actively working on file closure. Currently, for the year 2012; 173 files are to be completed, while for 2013; 135 files are to be completed.

Recommendation: The Audit Office recommends that efforts be made to have all ship files closed within the stipulated time frame. (2013/26)

114. A bond worth \$60M was established for King Solomon Enterprises in January, 2001 with Globe Trust & Investment Company Ltd for the purpose of warehousing of goods without payment of duty on the first entry. Physical inspection revealed that 32 vehicles kept in the warehouse since 2001 were exposed to the rigors of nature (sun and rain) and in a deplorable state as windscreens were broken, engines rusted, tires removed and chassis numbers either missing or unclear. In addition, no active bonds were in force to cover for the vehicles, since, the Bank went into foreclosure. The taxes payable on those vehicles were estimated at \$58.211M and no yearly warehouse license fees were taken out by the warehouse keeper for more than four years. Permission by this company to operate a private warehouse was revoked for failure to re-warehouse the vehicles.

Administration's Response: The Administration noted the comments of the Auditor General. The thirty-two (32) vehicles were published in the Official Gazette on June 28, 2014 and efforts are continuing with respect to continuing the disposal of the assets.

Recommendation: The Audit Office recommends that the Administration take immediate action in accordance with the Customs Act to dispose of the goods expeditiously. (2013/27)

115. A sample of seven warehouses was selected for audit examination and it was observed that a bond of \$100M was established for Guyana Tractor & Equipment on the 17 May 2012 with Republic Bank Ltd for the purpose of warehousing of goods. Audit examination of the warehouse register and physical inspection of the warehouse revealed that six of the Crawlers/Excavators listed in the register were not found in the warehouse nor were there any evidence that any of these equipment were released by the Administration. In addition, it could not be determined whether the relevant duties totalling approximately \$12.238M were paid.

Administration's Response: The Administration noted the comments of the Auditor General. An audit of the said warehouse was conducted by the GRA and it was discovered that the six items were removed without the consent and permission of the GRA. Efforts are ongoing to institute corrective actions aimed at ensuring that the warehouse operator adheres to the Customs Laws and Regulations applicable thereto and to collect the applicable duties and taxes.

Recommendation: The Audit Office recommends that the Administration adhere to the Customs Laws and Regulations applicable thereto the collection of duties and taxes. (2013/28)

116. An examination of the Revenue Statements revealed that amounts totalling \$54.045M were collected as overtime fees from merchants for the year 2013 as shown below in table 1. However, examination of the Demand Register held at the Guyana Revenue Authority and the returns submitted by the outstations revealed that amounts totalling \$35.656M were collected from merchants as shown in table 2. This resulted in an unexplained difference of \$18.389M for 2013.

Merchants Overtime Collection as reflected on Revenue Statement 2013

Agency	Amount \$'000
Customs House	39,345
J.F.L.	3,298
G.N.I.C.	24
D.S.C.L.	5
G.N.S.C.	7,604
CUSTOMS BOATHOUSE	2
CORRIVERTON	2,480
ANNA REGINA	119
LINDEN	1,168
Total	54,045

Table 1

Actual Collection from Merchants reflected in Demands Register 2013

Agency	Amount Demanded \$'000	No. of Payments	Amount Paid \$'000
J.F.L	21,669	377	21,669
G.P.O.C	675	18	675
D.S.C.L	5,544	111	5,544
G.N.I.C	2,736	63	2,736
Muneshwer	3,419	51	3,419
G.N.S.C	769	27	769
Q-TREX	844	26	844
GNSC/Boathouse	3,779	0	0
Total	39,435	673	35,656

Table 2

Administration's Response: The Administration noted the comments of the Auditor General. The department admits that there is a difference, which was as a result of staff and management not monitoring the cash receipts in a timely manner. Currently, systems are in place to enhance accountability and transparency with respect to accounting, reconciling and reporting on demand activities which include payments.

Recommendation: The Audit Office recommends that these records both reflect similar information for reconciliation and accountability purposes. In addition, the Administration must continue in its efforts of recovering all outstanding payments. (2013/29)

117. In a related matter, it was observed that demand notices totalling \$340,000 in respect of the year 2012 were sent to the Guyana National Industrial Corporation wharf and at the time of reporting in September 2014 these demands were not honored. Similarly, for the year 2013 demand payments totalling \$3.779M in respect of GNSC/Boathouse were not honored as shown in the table below:

Year	Agency	No of Demands	Amount \$'000
2012	G.N.I.C	15	340
2013	G.N.S.C/Boathouse	86	3,779
Total		101	4,119

Administration's Response: The Administration noted the comments of the Auditor General. Some monies have been collected and the department continues to issue Demand to companies for the remainder.

Recommendation: The Audit Office recommends that the Administration continue in its efforts of recovering all outstanding payments. (2013/30)

118. A special investigation was conducted into allegations involving tax exemptions granted on luxury vehicles to Re-migrants between 2008 and 2013. Investigations revealed that fifteen Re-migrants apparently submitted fictitious documents for the importation of luxury vehicles, and also breached the conditions under which the relevant tax exemptions were granted. At the time of this Report, a preliminary report was issued to the Board of Directors of the Guyana Revenue Authority with recommendations for appropriate disciplinary action against culpable officers, as well as taking action to recover taxes.

Prior year matters, which have not been resolved

Value Added Tax (VAT)

119. In 2011, 901 VAT returns were queried and not entered into TRIPS. A similar observation was made for 2012, where 302 returns were queried and not entered into TRIPS. However, at the time of reporting in September 2014, unresolved cases for 2011 now stands at 298 while unresolved cases for 2012 stands at 222. During the period under review, 29,112 returns were submitted to the VAT Department and of this amount, 191 returns were queried. However, as at July 2014, these returns were not entered into TRIPS.

Department's Response: The Department acknowledges the comments of the Auditor General. Work is ongoing to have the unposted VAT Returns with queries finalised.

Recommendation: The Audit Office again recommends that the Department ensure that all returns are entered into TRIPS. (2013/31)

120. Audit check of TRIPS reflected refunds to local taxpayers totalling \$3.631 billion, while the supporting record reflected \$4.338 billion resulting in a difference of \$707M. Unposted refund now stands at \$187M. During 2013, audit checks of records relating to refunds paid to diplomatic, non-residents and local taxpayers amounted to \$3.241 billion, while the revenue statement reflected \$3.452 billion resulting in a difference of \$211M.

Department's Response: The Department acknowledges the comments of the Auditor General. Due to limitations with TRIPS it is not possible to post some of the refund payments to the taxpayers' accounts in a timely manner. Work is ongoing to have unposted refunds processed. Updated TRIPS refund report reflects 2012 refunds totalling \$4.065B. Unposted 2012 refunds amounts to \$187M.

Recommendation: The Audit Office again recommends that the Department ensure that all returns are entered into TRIPS. (2013/32)

121. Audit examination of deposit slips presented, reflected gross revenue collected and deposited for the year 2012 totalling \$63.296 billion. However, the revenue statement reflected amounts collected totalling \$61.389 billion, resulting in a difference of \$1.907 billion.

Department's Response: The Department explained that there are instances where taxpayers would make payments for VAT, in addition to other tax payments with a single cheque. These would initially be deposited into the VAT Revenue Account and subsequently transferred to the relevant Revenue Account. This would explain the variance.

Recommendation: The Audit Office recommends that the Administration ensure that all revenues are deposited to their appropriate bank account. (2013/33)

Internal Revenue

122. The Department is still experiencing difficulties in having all delinquent self-employed persons comply with the requirements of the Income Tax Act. During 2012, the Authority had identified 65,174 active persons as self-employed and collection of income tax and penalties from these persons increased to \$3.375 billion. In addition, during 2012, 29,729 tax returns were filed for self-employed persons. Therefore 35,445 taxpayers did not file their returns. Further, in 2013, 75,992 active persons were identified as self-employed. Collection of Income tax and its penalties amounted to \$3.307 billion a decrease of 2%. During the period under review, a total of 33,740 Income tax returns were filed. As a result, 42,252 taxpayers did not file returns and only 18,581 demand notices were sent. Figure 4 represents the collection of self-employed taxes as compare with other taxes.

INTERNAL REVENUE PAID INTO THE CONSOLIDATED FUND FOR 2013

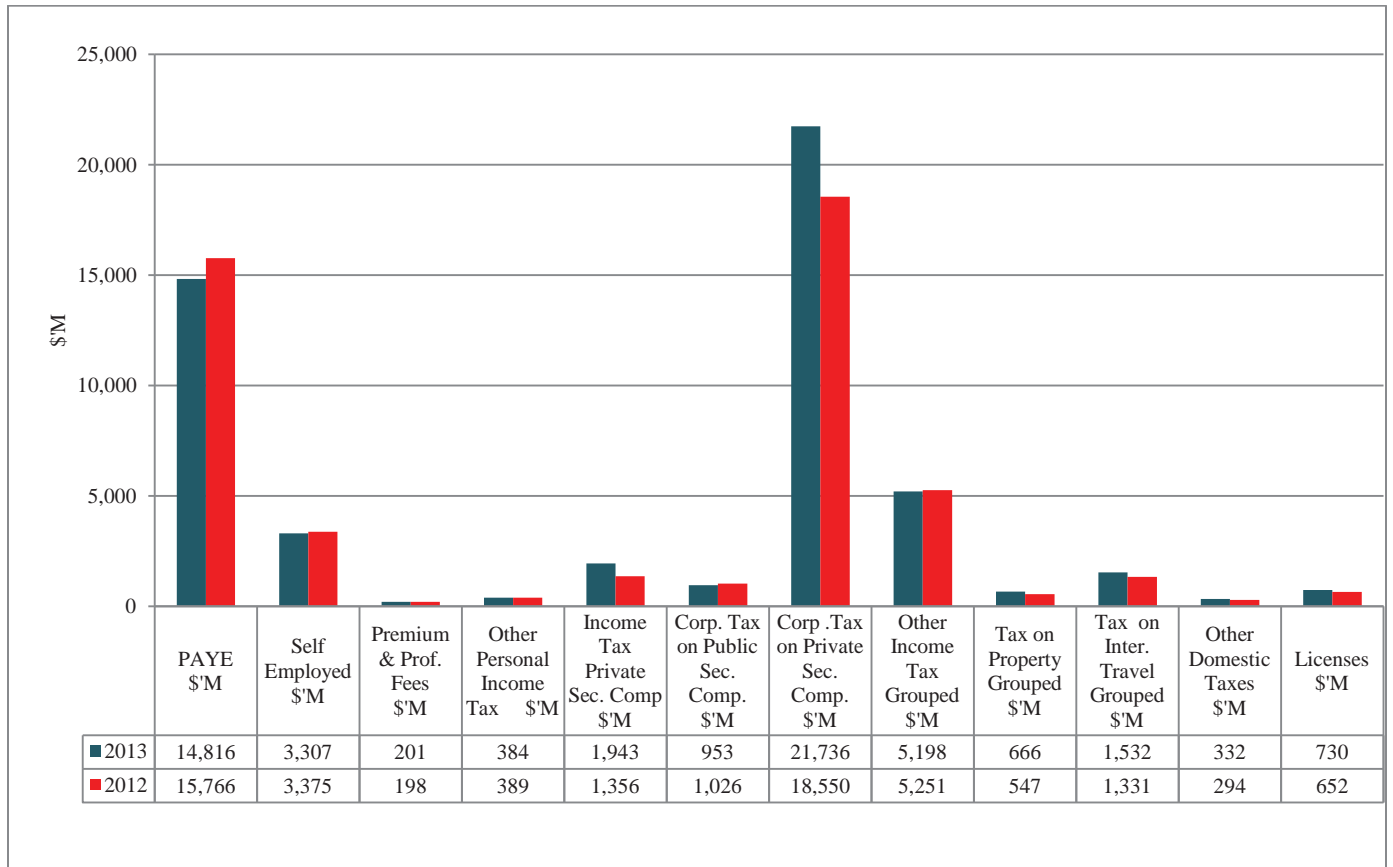


Figure 4

Department's Response: The Guyana Revenue Authority continues to issue demands to defaulting self-employed taxpayers for submission of outstanding tax returns, in addition to raising assessments in the absence of the return. Consequently, there was a 113% increase in the submission of tax returns filed by self employed taxpayers in 2013 when compared to 2012.

- Number of Returns filed in 2012 - 29,729
- Number of Returns filed in 2013 - 33,740

In light of the large number of self-employed persons not filing returns and the limited resources at the disposal of Guyana Revenue Authority, the Authority has adopted a risk management approach to prioritize the high risk taxpayers with greater revenue implications.

Recommendation: The Audit Office again recommends that the Department pursue all avenues possible to maximise the collection of revenue. (2013/34)

123. With respect to Professional Fees collected there was a decrease of \$1.225M from 2012 to 2013. During 2013, 171 applications for Professional Certificates were received of which 135 certificates were issued. Further, the Conservatory Order instituted in October 2003 restraining the Guyana Revenue Authority from assessing and collecting Professional Fees from all Attorneys-at-Law and Medical Practitioners was still in effect and the matter had not been finalised. Certificates were only issued to applicants who filed their Income Tax Returns and paid all outstanding taxes. However, the list of Professionals engaged in private practice was constantly updated.

Department's Response: The Department indicated that the comments are noted.

Recommendation: The Audit Office recommends that the Department take appropriate action against defaulting professionals in order to have this situation corrected. (2013/35)

124. During the year 2012, the Authority had identified 2,553 companies, (including other non-individual entities) as being active while 634 Corporation Tax Returns were filed. It should be noted that charges were instituted against defaulting companies for 2012. In 2013, 2,618 companies were registered and active, and 992 tax returns were filed for the year. During the year, only 360 demand notices were issued to defaulting companies for outstanding tax returns.

Department's Response: The Guyana Revenue Authority continues to issue demands to defaulting companies. In addition, assessments in the absence of returns submitted are issued to defaulting companies and legal action is instituted against chronic non filers. Consequently, there was a 155% increase in the submission of tax returns filed by Companies in 2013 when compared to 2012.

- Number of Returns filed in 2012 - 634
- Number of Returns filed in 2013 - 992

In light of the number of companies not filing returns and the limited resources at the disposal of GRA, the Authority has adopted a risk management approach to prioritize the high risk companies with greater revenue implications

Recommendation: The Audit Office recommends that the Department rigorously follow-up on these outstanding matters. (2013/36)

125. The Travel Voucher Tax Act requires airlines to pay tax of 15% on the value of all tickets sold for travel originating from Guyana. Failure to comply with this requirement will result in a 15% penalty on the gross amount and \$50 for every day late. During 2011, seven instances were observed where taxes were remitted after the respective due dates and penalties totalling \$2.896M were not paid. At the time of reporting in September 2014, for the year 2012 the register still reflected two airlines which made payments after their stipulated due dates, for which, penalty payments totalling \$1.969M were not recorded. During the period under review the register showed an airline which made payments after the stipulated due dates, for which, penalties totalling \$186,697 were not paid.

Department's Response: The department explained that the seven instances reported by the Auditor General in 2011 where taxes were remitted after the due date and penalties totalling \$2.896M were not paid are correct. However the outstanding penalty is due and payable by one airline which went bankrupt and which is currently in liquidation. As a result, the penalty may be difficult to recover. The receiver in Barbados has not to date responded to Guyana Revenue Authority's enquiries. The last response received indicated that the application to manage the affairs of the company was before the courts in Barbados.

Of the two airlines with outstanding penalty payments of \$1.969M, one airline with penalty due of \$1.8M has ceased operations in Guyana. Payment demand notices were issued to the other remaining airline which has outstanding penalty of \$169,528. Payment demand notices were issued to the airline for the outstanding penalty.

126. Amounts totalling \$708.048M were collected as Travel Voucher Tax for the year 2011. From a sample of thirty files it was observed that five receipts totalling \$16.430M for travel voucher tax were seen. However, the Travel Voucher Tax Returns/Schedules did not reflect the value of these five tickets sold. At the time of reporting in September 2014, four instances still remained outstanding where taxes totalling \$4.433M were paid but the Travel Voucher Tax Returns/Schedules to support this amount were not presented for audit verification. In addition, for the year 2012, there were twelve instances totalling \$30.108M which were not recorded in the register. In 2013, amounts totalling \$937.435M were collected in respect of Travel Voucher Tax. However, it was observed that the database recorded an instance to the value of \$1.297M that was not entered into the register. It should be noted, in this case that Travel Voucher Tax Return /Schedule was not presented for audit examination.

Department's Response The department explained that the five Returns for the year 2011 pertain to an airline that is no longer in operation. The twelve instances identified in 2012 totalling \$30.108M where no Returns /Schedules were presented relates to two airlines. Both of these airlines are no longer in operation. The one instance referred to in 2013 relates to an airline. It should be noted that even though the corresponding schedules were not submitted taxes were paid in each instance.

Recommendation: The Audit Office again recommends that the Department deal with this outstanding matter urgently and that the relevant penalties be imposed against defaulting airlines. (2013/37)

127. Audit checks were made against the Tributors Tax register and the TRIPS database. During 2012 a computation of the register revealed a total of \$40.788M, while the database totalled \$74.419M, resulting in an unexplained difference of \$33.631M. In addition, at the time of reporting in September 2014, there were forty five instances totalling \$32.585M where payments made by taxpayers were still not entered into the register. Similarly, during 2013, an examination of the Tributors Tax register reflected a total of \$31.690M, while the database totalled \$95.013M, giving a difference of \$63.223M.

Department's Response: The department explained that the register contains completed examinations for all payments received in 2012 for this tax type (whether it is for prior years or current year), however, the auditors extracted values from the data base that pertains to 2012 only. Further, there are 45 instances with a value of \$32.5M, which represent cases that schedules were either received incomplete or schedules are outstanding. Each of these taxpayers was written to and two sets of reminders were subsequently dispatched to the taxpayers for the outstanding information. With regards to 2013 the variance with the register and database is similar to that explained in 2012.

Recommendation: The Audit Office recommends that the Department put systems in place to ensure that all payments are accurately recorded in the register and there is reconciliation between the register and TRIPS. (2013/38)

128. During 2012, an examination of the Objections and Appeals Register revealed that there were approximately 327 cases totalling \$175M representing Tax in Dispute and \$5.400M for penalties yet to be finalised. Similarly, during 2013 of the 345 cases received, fifty-one cases totalling \$88.900M representing Tax in Dispute and \$400,000 for penalties were yet to be finalised. The table below illustrates the status of the cases.

Year	No. of cases received	No of cases to be finalised as at 09.17.2014	Taxes in dispute \$'M	Penalty in dispute \$'M
2008	1,388	49	125.8	5.0
2009	762	20	16.7	0.3
2010	961	44	2,882.5	5.6
2011	809	75	127.8	2.0
2012	327	37	174.8	5.4
2013	345	51	88.9	0.4
Total	4,592	276	3,416.5	18.7

Department's Response: The department explained that Inclusive in the two hundred and seventy six unfinalized objections, there are approximately one hundred and ninety five objections which relate to statute barred periods. These files having been archived adversely affect the timely finalization of these objections.

Recommendation: The Audit Office recommends that the Department continues its efforts to finalise the outstanding objections. (2013/39)

129. In 2013 there were a total of 4,673 registered premises for Georgetown, East and West Bank, East and West Coast Demerara, Linden and East Bank Essequibo. Of this amount 3,509 did not renew their licences. The details are as follows:

Type of Business	G/Town	East Coast Dem.	West Coast Dem.	East Bank Dem.	West Bank Dem.	Linden	No of Defaulters	Average Licence Fees \$	Total \$'000
Liquor	40	139	79	18	40	30	346	5,375	1,860
Spirit Shop	4	41	13	20	10	0	88	2,750	242
Hotel	73	0	0	4	1	12	90	6,250	563
Member's Club	11	7	9	8	0	3	38	1,500	57
Off Licences Shops	271	307	113	209	64	13	977	1,350	1,319
Malt & Wine	655	616	231	257	211	0	1,970	750	1,478
Total	1,054	1,110	445	516	326	58	3,509		5,519

130. In the absence of information on the status of the 3,509 defaulters, it could not be determined whether licences totalling \$5.519M were due for renewal. There was a similar situation in 2012 relating to 3,605 defaulters.

131. Audit examination of the Trade and Miscellaneous Licences Registers revealed a total of 1,727 registered businesses purchased licences for the year 2013. However, we could not determine the amount of businesses which purchased licences, from the other outlying regions.

Department's Response: The department explained that the Licence Revenue Office (LRO) in collaboration with the Law Enforcement and Investigation Division (LEID) and the Intelligence and Risk Management Unit (IRMU) are conducting actual visits to premises to ensure compliance with the requirements and to ensure that licences are renewed where applicable. Also, this exercise will ascertain whether those businesses identified as defaulters are actually still in operation. One hundred and ninety seven business premises were visited in Georgetown, West Bank Demerara and East Coast Demerara. At the end of the exercise the relevant registers were updated.

Recommendation: The Audit Office recommends that the Department send out notices to the owners of all premises registered to sell liquor, which has not renewed their license for the period under review. Based on the responses received, officers should carry out inspections for the purpose of prosecuting defaulters and updating the various registers. (2013/40)

Current year matters, with recommendations for improvement in the existing system

Internal Revenue

132. In accordance with the Income Tax Act, Forms II is required to be submitted each year for the previous year, on the total tax deductions made by each employer. However, examination of the Forms II Register revealed that 691 employers made submissions and of these, 465 instances were observed where the Forms II Returns were neither examined nor reconciled. In addition, 20 instances were observed where Forms II totalling \$8.241M were greater than the assessed Forms V. Sixteen instances totalling \$1.281M were also observed where the Forms V were greater than the Forms II.

Department's Response: The department explained that the comments are noted. Efforts are ongoing to examine Forms II and reconcile same with Forms V.

Recommendation: The Audit Office again recommends that the Department reconcile these on a timely basis so that differences can be readily identified, clarified and corrected. (2013/41)

AGENCY 04
MINISTRY OF FOREIGN AFFAIRS

Prior year matters, which have not been resolved

Matters Common to Overseas Missions

133. Unspent balances approximating G\$67.044M that existed at 31 December 2013 were paid over late to the Consolidated Fund. This was not in keeping with the requirements of Section 43 of the Fiscal Management and Accountability Act 2003, which requires any unexpended balance of public moneys issued out of the Consolidated Fund to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. The following are details:

Overseas Missions	Date of Refund	Foreign Currency	Amount G\$'000
Guyana High Commission, Ottawa	26.03.2014	(CDN) 72,466	13,302
Guyana High Commission, London	08.04.2014	(£) 21,003	7,211
Guyana High Commission, India	Not refunded as at August, 2014		4,988
Guyana Embassy, Caracas	12.03.2014	US\$ 12,410	2,556
Guyana Embassy, Washington	19.03.2014	US\$ 9,290	1,909
Guyana Embassy, Brussels	19.03.2014	US\$ 374.20	77
Guyana Embassy, Beijing	20.03.2014	US\$ 29,283	6,031
Guyana Permanent Rep, New York	07.04.2014	US\$ 72,237	14,880
Guyana Embassy, Suriname	29.07.2014	US\$ 17,206	3,544
Guyana Embassy ,Brazil	27.03.2014	US\$ 1,930.81	398
	31.07.2014	US\$ 4,388.18	904
Guyana Embassy, Havana	Not Refunded as at August, 2014		1,518
Guyana Consulate, Nickerie	03.03.2014	US\$ 4,250.14	873
Guyana Consulate, Barbados	19.03.2014	(BD) 12,236.28	1,243
Guyana Consul General, New York	02.04.2014	US\$ 19,727	4,054
Guyana Consulate, Toronto	15.04.2014	US\$ 17,263	3,556
Total			67,044

Ministry's Response: The Head of the Budget Agency indicated that the Missions are reminded on a regular basis of the requirement to pay over all unspent balances to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take steps to ensure that Missions comply with Section 43 of the Fiscal Management and Accountability Act (2003) as it relates to unspent balances. (2013/42)

134. The main bank accounts of the Missions listed in the table below were affected by a number of outstanding advances totalling \$24.525M, all of which relate to years prior to 2009. Of the advances, a significant amount was in relation to Heads of Missions' attendance at official conferences overseas. The issuing of such advances from the operational funds of Missions was not in keeping with established procedures, which require the Accountant General's Department of the Ministry of Finance, under which funds were allocated for such purposes, to issue such advances and account for these transactions.

Overseas Mission	Number of Advances	Foreign Currency US\$	Amount G\$'000
Guyana Embassy, Washington	47	113,904.00	23,265
Guyana's Permanent Mission to the UN	6	6,171.04	1,260
Total			24,525

Ministry's Response: The Head of Budget Agency indicated that the Statements of Expenses amounting to G\$24.525M have been submitted to the Ministry of Finance for clearing.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs take appropriate action to have the outstanding advances cleared, while ensuring that all amounts associated with the attendance to approved conferences, and other matters requiring the Ministry's intervention, are remitted in a timely manner. (2013/43)

135. The Guyana High Commissions and Consulates did not remit its monthly revenue collections on a timely basis to the Consolidated Fund as shown below:

Overseas Mission	Period of Revenue	Date Paid over	Amount US\$
India	March – May 2013	26.07.2013	24,647.82
	June – September 2013	8.11.2013	18,990.48
	October – December 2013	14.4.2014	14,471.54
Toronto	January – February 2013	5.04.2013	35,953
	March – April 2013	6.06.2013	37,400
	May – June 2013	9.09.2013	34,642
	July – August 2013	25.11.2013	34,99.91
	September – October 2013	17.01.2014	26,888.27
	November – December 2013	17.02.2014	16,372
Trinidad & Tobago	January 2013	7.6.2013	5,607.65
	February 2013	25.6.2013	2,204.85
	March 2013	13.11.2013	12,208.05
	April 2013	27.12.2013	4,434.78
	May 2013	27.12.2013	7,084.28
	June 2013	27.12.2013	8,985.32
	July 2013	11.04.2014	5,032.60
	August 2013	11.04.2014	5,987.53
	September 2013	25.06.2014	6,405.73
	October 2013	18.07.2014	11,820.21
	November 2013	22.07.2014	6,344.95

Ministry's Response: The Head of Budget Agency indicated that the Missions have again been instructed to remit revenue by the third working day of the following month.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs ensure that all revenues are remitted promptly to the Consolidated Fund. (2013/44)

AGENCY 11
GUYANA ELECTIONS COMMISSION

Current Expenditure

Prior year matters which have not been resolved

136. The Commission continued to be in breach of the Stores Regulations, as the stores at Coldingen continued to be cluttered with items that had become obsolete and unserviceable. The unserviceable items were generally kept with other items of stock instead of in a separate storage facility. The large quantities of old stock on hand such as lamps, batteries, torch lights etc. was as a result of items returned after previous elections.

Commission's Response: The Commission is still awaiting the Finance Secretary's approval to dispose of the unserviceable items. As it relates to the issuing of stock the Commission has instructed the Stores Superintendent to follow the Stores Regulations when issuing stock.

Recommendation: The Audit Office recommends that the Commission take the necessary steps to follow up with the Finance Secretary to have all obsolete and uneconomical assets disposed of in the approved manner. (2013/45)

137. The Guyana Elections Commission did not entirely adhere to the stores accounting procedures, specifically Section 24 of the Stores Regulations 1993, since sectional inventories were maintained for all departments and/or sections within the agency, but it failed to maintain a master inventory of all assets of the Commission. Some of the sectional inventories were also not updated in the year 2013 to record items acquired during that year. Further, it was noted that even though the assets were marked to properly identify them as Government property, it was not possible to determine the years of acquisition. In the circumstances, the remaining useful lives of assets could only be assessed by the physical condition of assets, without consideration of age as an equally important component.

Commission's Response: The Commission has commenced work on the master inventory and expects the work to be completed by October 2014. In addition, a project will commence in September 2014 to issue unique identification number to permanent stores which includes the year of acquisition.

Recommendation: The Audit Office recommends that the Commission take immediate steps to ensure that the Stores Regulations as it relates to the maintenance of inventories and marking of assets is complied with in every respect. (2013/46)

138. A stock of two hundred and sixty-eight cartons of Polaroid film with an estimated market value of \$30.485M was due to expire on 30 April 2007, but the Commission entered into an agreement, whereby a local firm would utilise and replace the stock at a later date. On 13 September 2007, ninety-four cartons with an estimated value of \$10.693M were declared spoilt by the other party to the agreement and were returned to the Commission while the difference of one hundred and seventy-four cartons valued at \$19.792M were still outstanding. On 6 March 2010, the Commission received goods to the value of \$4.924M leaving a balance of \$14.868M outstanding. This matter was referred to legal personnel who advised that “GECOM may therefore be statute barred from pursuing any action against ACME to recover monies owed since the time for bringing a cause of action has lapsed, and no acknowledgement of the debt, nor was any subsequent payment made to GECOM by ACME”. In the circumstance, a request for a write off of these amounts should be made to the Finance Secretary.

Commission's Response: The Commission is currently reviewing the ACME file and will send the matter to the Attorney General Chamber for advice as to whether a case can be brought against ACME.

Recommendation: The Audit Office again recommends that the Commission follow up with the Attorney General with a view of bringing closure to this matter. (2013/47)

139. At the time of reporting, three advances totalling \$0.520M remained outstanding. Audit checks revealed that:

- One officer with an advance outstanding in the sum of \$313,495 is now deceased. Thus the Commission had written to the Ministry of Finance in November 2011 requesting the debt to be written off. However, the Head of Budget Agency explained that no approval to write off the debt has been granted to date; and
- two persons, who were no longer employed by GECOM, had submitted vouchers to clear advances totalling \$206,978. Vouchers in one submission were insufficient to clear the sum advanced, whilst the CEO had custody of the other voucher.

Commission's Response: The Commission is still awaiting the approval from the Finance Secretary to write-off the amount of \$313,495 since the officer is deceased and as it relates to the amount of \$206,978 the Commission's best efforts in locating the officer was futile.

Recommendation: The Audit Office again recommends that the Commission take appropriate action to confirm to the Regulations as they relate to issuing and clearing advances, while taking follow-up action with the Finance Secretary to attain approval to write off the losses. (2013/48)

Capital Expenditure

Prior year matters, which have not been resolved

140. Eleven digital cameras were reported stolen from the Guyana Elections Commission Stores in 2005. The matter was handed over to the Commissioner of Police for investigation, but this has apparently not been concluded as a final Police Report has not been issued on the matter to date.

Commission's Response: The Commission has written to the Commissioner of Police requesting a final report on the investigation of the eleven stolen cameras.

Recommendation: The Audit Office recommends that the Commission follow-up the matter of the stolen cameras with the Commissioner of Police, so that a losses report could be finalised with the Ministry of Finance. (2013/49)

Current year matters with recommendations for improvement in the existing system

141. On 27 December 2013, the Commission expended a sum of \$676,280 for the acquisition of twenty-two 450 gallons water tanks from a local supplier. During the period 4 February 2014 to 6 March 2014, the tanks were delivered and duly recorded in the stores records. Up to May 2014, the records revealed that five tanks were issued and the remaining seventeen were stored at the Commission's storage facility at Coldigen, East Coast Demerara. However, on 29 August 2014, it was reported that sixteen tanks valued at \$424,000 were stolen.

Commission's Response: The Commission has reported the matter to the Guyana Police Force and they are currently investigating. Additionally, the Commission is reviewing the security procedures at the Coldigen Storage Bond and Compound.

Recommendation: The Audit Office recommends that in addition to the actions taken, the Commission should prepare and submit a losses report to the Finance Secretary. (2013/50)

142. The contract for the construction of fence at the GECOM office, Charity Essequibo Coast was awarded to the lowest of three bidders in the sum of \$3.209M and the full amount was paid. Our calculations, based on the physical re-measurements taken on site, revealed that there was an overpayment to the Contractor in the sum of \$231,492. This overpayment resulted from the fact that the Contractor was paid for the full length of fence contracted to be built, that is 494'.0". However, only 456'.0" was actually constructed, a difference of 38'.0". The cost of the fence as contracted, excluding the gates, is \$6,091.90, per foot.

Commission's Response: The Commission will conduct a review of the overpayment and take the necessary action to recover any sums overpaid to the contractor.

Recommendation: The Audit Office recommends that the Commission make every effort to recover the amount overpaid and put systems in place to avoid a recurrence. (2013/51)

AGENCY 13
MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT

Prior year matters, which have not been resolved

Account Area – Project Development & Assistance

143. The sum of \$282M was voted for capital subventions to municipalities and local community councils, enhanced environment and improved community services, improved drainage and irrigation facilities. As at 31 December 2013, amounts totalling \$282M were expended on the following:

Description	Amount \$'000
Subventions to Neighbourhood Democratic Councils	195,000
Subventions to Town Councils	65,000
Construction of bus sheds & monuments	2,200
Purchase of solar panels	4,429
Purchase of fogging machines, brush cutters, chainsaws & outboard motors	9,527
Motor cycle & sports gear	782
Purchase of trophies & books	719
Sewing machines	3,777
Lumber, spray cans, miscellaneous	566
Total	282,000

144. The full amount was granted to sixty-five Neighbourhood Democratic Councils (NDCs) and six Municipalities. In this regard, the Municipal and District Councils Act, Chapter 28:01 of the Laws of Guyana, requires the accounts of Municipal and District Councils to be made up yearly, not later than four months after the end of the financial year to which they relate, and for those accounts to be audited by me as soon as practicable. At the time of reporting in June 2014, there were only two NDCs which had statements outstanding for the year 2013, Unity/Vereeniging and Charity/Urasara. Sixty-five (65) Neighborhood Democratic Councils (NDCs) and their current status as at July 2014. In respect of the Municipalities, financial statements in respect of Linden Town Council and Georgetown City Council were not presented for the year 2013.

Ministry's Response: The Head of Budget Agency explained that sixty-four of the sixty-five NDCs have submitted financial statements for the year 2013 for audit. However, Unity/Vereeniging NDC non submission of Financial Statement for the year 2013 is as a result of an ongoing investigation regarding misappropriation of funds. The NDC records are currently with the police.

Recommendation: The Audit Office recommends that the financial statements continue to be submitted on a timely basis. (2013/52)

145. Despite this legal requirement, a number of the Municipal and District Councils were still in violation of Section 177 of the Municipal and District Councils Act Chapter 28:01. Shown below is the status of audits in respect of the six municipalities at the time of reporting. The financial statements for New Amsterdam and Linden Town Councils were returned because of incomplete submissions.

Name of Entity	Year last Audited	Remarks on Financial Statements
Georgetown City Council	2004	Financial Statement on hand for 2005 & 2007 Municipality has completed 2013 and currently working on the outstanding years for 2006 and 2008 to 2012.
New Amsterdam Town Council	1996	Audit for the years 2006 - 2011 completed; Opinion to be issued. Financial Statement on hand for 2012 – 2013.
Linden Town Council	1984	Incomplete submissions for 1985 - 2010. No submissions for 2011 – 2013.
Anna Regina Town Council	1999	Audit for years 2000 - 2010 completed; Opinion to be issued. Financial Statement on hand for 2011 – 2013.
Rose Hall Town Council	1998	Financial Statements on hand for 2008 - 2013, Audit to be planned
Corriverton Town Council	2001	Financial Statements on hand for 2008 - 2013, Audit to be planned.

Ministry's Response: The Head of Budget Agency has indicated that financial statements for 2013 has been received from four Municipalities and sixty-four out of sixty-five NDCs, while efforts are being made to complete the outstanding financial statements for Linden Town Council and Georgetown City Council

Recommendation: The Audit Office recommends that the Head of Budget Agency should follow-up with Linden Town Council and Georgetown City Council as to ensure the completion of the financial statements outstanding. (2013/53)

Account Area - Infrastructure Development

146. In relation to the construction of the Plaisance Market Tarmac with asphaltic concrete surface along shoulders and reinforced concrete kerb, Region 4, a physical verification was carried out on 27 August 2012 and based on the measurements taken on site and calculations, overpayments totalling of \$1.234M were discovered. This issue remains unresolved at the time of reporting in June 2014.

Ministry's Response: The Head of Budget Agency explained that the Contractor was written to about the overpayment and the Ministry is making every effort to record the monies.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up with the Contractor to recover the overpayment. (2013/54)

Capital Expenditure

Current year matter, with recommendations for improvement in the existing system

Account Area - Solid Waste Disposable Programme

147. The sum of \$732M was allocated for (1) Public awareness and community participation, (2) Construction and operation of Haags Bosch Sanitary Landfill, (3) Trucks and bins consultancy, (4) Collection vehicle. As at 31 December 2013 amounts totalling \$715.959M were expended on the following: Payment for work done on the Base Liner- Haags Bosch Sanitary Landfill, operation and construction of Haags Bosch Sanitary, closure of Le Repentir, auditing, ISSC, consultancy fees, PEU cost, Resettlement plan, project execution via dummy transactions and settlement of claim. This agency is subjected to a separate reporting and auditing.

Project Activity	Specific \$'000	Local \$'000	Total \$'000
Institutional Strengthening	36,915	0	36,915
Resettlement Plan	10,566	0	10,566
Community Participation & Public Awareness Consultancy	17,094	0	17,094
Construction of Haag Bosch Sanitary Landfill	48,927	351,904	400,831
Bins & trucks Consultancy	2,235	0	2,235
Closure of Dump Site within the NDC	3,859	0	3,859
Purchase of collection vehicle & bins	136,761	0	136,761
Operation of HBSL and aggregate	34,006	19,270	53,276
Final closure of Le Repentir Landfill Site	4,871	0	4,871
Auditing	11,624	0	11,624
PEU Expenses	37,926	0	37,926
Total	344,784	371,174	715,958

Ministry's Response: The Head of Budget Agency explained that the Solid Waste was last audited by TSD Lall and Company for the year 2013.

AGENCY 16
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

148. The Ministry was still to recover an overpayment of \$242,750 that occurred in 2008 on a contract for works valued at \$1.736M, which was to be executed on the female dormitory and administration building at the Amerindian Hostel in Georgetown. The Ministry had requested a refund, but the contractor died subsequently. Evidence was seen where the Ministry wrote the Solicitor General seeking legal advice on the matter and the Finance Secretary on 20 March 2014 to have the amount written off.

Ministry's Response: The Head of Budget Agency indicated that the Ministry is still awaiting responses from the Solicitor General and the Ministry of Finance.

Recommendation: The Audit Office again recommends that the Ministry make every effort to promptly follow-up this matter with the Solicitor General and the Finance Secretary with a view to having the amount written off. (2013/55)

149. Two officers, who were dismissed in August 2011, were overpaid salaries totalling \$54,685, including National Insurance deductions amounting to \$2,702. This increased the outstanding overpayments to \$158,015, when the amount of \$103,330 that was overpaid to an employee in 2009 is considered. Despite reminders sent to the overpaid persons and assistance sought from the Commissioner of Police, the amounts remained outstanding.

Ministry's Response: The Head of Budget Agency explained that the Ministry has written to the (a) officers requesting refunds of the amounts overpaid (b) Accountant General to ascertain whether the former employees are on any other agency's payroll (c) Commissioner General, Guyana Revenue Authority and the Manager, National Insurance Scheme to recover all overpaid deductions and (d) Commissioner of Police for assistance in locating the former employees.

Recommendation: The Audit Office again recommends that the Ministry make every effort to follow-up this matter with the respective agencies and the Guyana Police Force. (2013/56)

150. The Ministry has still not taken the necessary steps to ensure that cheque orders are cleared within the stipulated time-frame of sixteen days through the submission of bills/receipts and other documents in support of the payments made. For the year 2012, the Ministry is still to produce fifty-six cheque orders valued at \$57.464M, while there were ninety-nine valued at \$49.050M in relation to the year 2011.

Ministry's Response: The Head of Budget Agency indicated that the Ministry is making every effort to have cheque orders cleared within the stipulated period. The Head of Budget Agency further indicated that in instances where cheque order payments have to be paid to interior locations, the orders are taken into the areas by officers of the Ministry whenever they are visiting the areas.

Recommendation: The Audit Office recommends that the Ministry, with the approval of the Accountant General, take appropriate measures, such as, through the issuance of Inter/Intra Departmental Allocation Warrants (IDAW) to effect payments at interior locations, thereby avoiding breaches of circularized instructions in relation to the clearing of cheque orders. (2013/57)

151. The Ministry continues to breach the requirements of Section 43 of the Fiscal Management and Accountability Act (2003) when sixty-one cheques valued at \$33.774M drawn on the Appropriation Accounts for the year 2013 were not refunded to the Consolidated Fund. As such, the expenditure in the Appropriation Account was inflated by the sum. At the time of reporting, thirty-two cheques amounting to \$2.202M had been expended during 2014, while twenty-nine cheques valued at \$31.572M were still on hand. A similar observation was made in 2012 when a total of four cheques for sums totalling \$137,100 were not appropriately refunded.

Ministry's Response: The Head of Budget Agency explained that cheques at the Ministry of Finance have unresolved issues pending. The Ministry has written the Ministry of Finance to seek an update on the unresolved cheques.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure full compliance with Section 43 of the FMA Act which requires unexpended balances to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. (2013/58)

Current year matters, with recommendations for improvement in the existing system

Stores and Other Public Property

152. The Stores Regulations stipulates that "The Permanent Secretary shall ensure that all permanent stores are properly marked so as to readily identify them as Government property." However, with the exception of vehicles, all assets of the Ministry were not marked to properly identify them as Government's property. Further, four All Terrain Vehicles acquired during the year and issued to Regions № 8 and 9 were not brought to account in the Goods Received Book and Permanent Stores Register. In a related matter, two All Terrain Vehicles (ATVs) acquired prior to 2012 and issued to Region № 9 remained unregistered by the Ministry.

Ministry's Response: The Head of Budget Agency explained that three ATVs in question are ATVs which were purchased and handed over to villages and CG 8513 was given to the Community Development Officer, Itabac Village, Region № 8. Corrective action will be taken to ensure the items are recorded and in addition, the Ministry will commence marking all the Ministry's assets. In relation to the two unregistered ATVs issued to Region № 9, the Ministry will make every effort to have them registered in Lethem.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to ensure that the Stores Regulations is complied with, as it relates to the marking of assets and the recording of items purchased. The Office also recommends that the Ministry aggressively follow-up with the Region in order for the ATVs to be registered. (2013/59)

153. Circularized instructions require that log books and historical records be kept for each vehicle owned and/or operated by the Ministry to record the cost of maintenance and other pertinent information. However, log books for seven serviceable vehicles and two motor cycles within the Ministry's fleet were not presented for examination.

Ministry's Response: The Head of Budget Agency explained that six vehicles and one motor cycle were purchased for various Amerindian villages.

Recommendation: The Audit Office again recommends that the Ministry take immediate steps to ensure that the Stores Regulations is fully complied with. (2013/60)

154. The verification exercise at the Ministry's Head Office stores revealed the following unsatisfactory features:

- (a) The Stores Regulations stipulates that upon receipt of goods, the storekeeper must immediately bring them to account in the Bin Cards and arrange to have them placed in their respective bins. For the period under review, the Ministry did not adhere to the requirements of the Regulations in that no Bin Cards were kept.
- (b) The Stores Ledgers were not always updated when items were issued. From a sample of thirty-six Internal Stores Requisitions, items issued on ten such Requisitions were not traced to the Ledgers. It was also observed that 104 Internal Stores Requisitions were not duly authorized in keeping with the requirement of the Stores Regulations.
- (c) The Ministry failed to maintain a master inventory to reflect acquisitions and disposals of assets as required by the Stores Regulations. In addition, items acquired during the year were not marked to readily identify them as Government property.

Ministry's Response: The Head of Budget Agency explained that:

- (a) the Ministry has in place a Stores Ledger and is complying with the Stores Regulations;
- (b) the Ministry has recruited an additional Stores Clerk in 2014 and as such the Ministry will ensure that all records are immediately updated; and
- (c) corrective action will be taken to ensure the items are recorded in addition the Ministry will commence marking all the Ministry's assets.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2013/61)

Other Matter – Inter/Intra Departmental Warrants

155. The Ministry received two Inter/Intra Departmental Warrants (IDAW) totalling \$214.393M from the Office of the President for the construction of IT hubs in 100 Amerindian Villages. In this regard, four cheques for the sum were uplifted from the Ministry of Finance and deposited into the Amerindian Purposes Fund in January 2014. To account for the sum, the Ministry issued a financial return dated 31 December 2013 indicating that the full amount was expended, even though the full amount from the 2013 appropriations was still being held in the Fund’s bank account. At the time of reporting, amounts totalling \$71.692M were expended to construct eight-nine hubs in eighty-nine Villages and the purchases of tools. The balance of \$142.431M remained in the Amerindian Purposes Fund.

Ministry’s Response: The Head of Budget Agency acknowledged the finding and indicated that the Ministry will seek guidance on the situation.

Recommendation: The Audit Office recommends that the Ministry comply with circular instructions as it relates to accounting and reporting for amounts received by way of warrants. (2013/62)

Capital Expenditure

Prior year matters, which have not been resolved

156. The Ministry expended the sum of \$5M on the following five projects during 2011. At the time of reporting in June 2014, progress reports for the following projects were not presented for audit examination to validate the completion of the works.

No	Project Description	Location	Amount \$’000
1	Landing & Walkway	Moruca	500
2	Landing & Walkway	Santa Cruz	500
3	Community Centre	Rupanau	1,000
4	Guest House	Santa Cruz	1,500
5	Guest House	Taushida	1,500
Total			5,000

Ministry’s Response: The Head of Budget Agency explained that the works at Santa Cruz and Taushida were completed while construction works were in progress at Moruca and Rupanau. In relation to works on the guest house at Santa Cruz, although the materials have been purchased, construction has not commenced.

Recommendation: The Audit Office recommends that the Ministry put systems in place to obtain feedback on a regular basis for all projects and to aggressively follow-up the ongoing works to ensure that they are satisfactory completed in a timely manner. (2013/63)

Amerindian Purposes Fund

157. The following observations made in relation to the operations of the Amerindian Purposes Fund were not cleared by the Ministry at the time of reporting:

- (a) At the end 2011 there were two transactions valued at \$292,500, which were awaiting the Finance Secretary's approval before the Fund could be restored. These transactions were related to the year 2007. Although approval was received from the Finance Secretary and a cheque to the value of \$292,500 was drawn, the amount was still not deposited into the Fund.
- (b) A cash book was maintained, but this was not updated for the period November 2009 to December 2010. In relation to years 2011 to 2013, although entries were made in the book, it was not balanced at the end of each month.
- (c) Bank reconciliation, which was done up to November 2009, reflected an un-reconciled balance of \$11,362.

Ministry's Response: The Head of Budget Agency indicated that systems are in place and that the Ministry has recruited an Accounts Clerk who is dedicated with maintaining the cash book. Hence, the issue will be eliminated.

Recommendation: The Audit Office recommends that the Ministry take appropriate measures to ensure that there is transparency and accountability in the operation of the Fund. (2013/64)

158. Approval was given by the National Board of Procurement and Tender Administration in 2012 to waive Tender Board procedures in awarding the contract for the excavation, land filling, construction of drains and concrete works at student dorms, Liliendaal. The contract was awarded in the sum of \$14M and the full amount was paid to the contractor. Based on physical verification on site in April 2013, it was reported that a sum of \$7.869M was overpaid to the contractor. The competent officer for the project requested re-measurement of the works since the contractor disputed the amount stated as overpaid. A revisit and leveling exercise was conducted in April 2014 and physical measurements taken revealed that the contractor was overpaid the sum of \$8.597M as shown in the table below:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Amount Overpaid \$'000
1	Construction of Perimeter Concrete Drains						
1.1	HCB	220	203	Sq.yd	17	1,850	31
2	Excavating & Earthworks						
2.1	Sand	6,000	1,717	Cu.yd	4,283	2,000	8,566
Total							8,597

Ministry's Response: The Head of Budget Agency explained that the Ministry has written to the contractor indicating his indebtedness to the Ministry and has requested an immediate refund to resolve this claim of overpayment by September 30 2014.

Recommendation: The Audit Office recommends that the Ministry aggressively follow-up this matter so as to ensure that the overpayment is recovered. (2013/65)

Current year matters with recommendations for improvement in the existing system

Amerindian Purposes Fund

159. The Amerindian Purposes Fund, which was established in the year 2000 in keeping with a proviso in Section 26 of the Amerindian Act Chapter 29:01, had a bank balance of \$1 billion as at 31 December 2013. This Act was later repealed by Section 84 of the Amerindian Act (2006), which had not in itself provided for the operation of the Fund. Nonetheless, the original Act, at Section 29, required the preparation of financial statements and an audit by the Auditor General. This, even though not captured in the current Act, are best practice requirements of any accounting process, but were never satisfied since the opening of the Fund.

Ministry's Response: The Head of Budget Agency explained that the Ministry has written the Ministry of Legal Affairs twice for advice on the way forward to ensure the legality of the fund is replenished. However, to date a reply was not received and a reminder will be sent to the Ministry.

Recommendation: The Audit Office recommends that the Ministry aggressively follow-up this matter with the Ministry of Legal Affairs. (2013/66)

160. An examination of receipts of the Amerindian Purposes Fund revealed that the Ministry acknowledged receipt of amounts totalling \$1.116 billion. Included in this amount was the sum of \$11.314M received in 2012 but now acknowledged by the Ministry in April 2013. The reasons for the late acknowledgement could not be ascertained. Receipts totalling \$1.105 billion applicable to year 2013 were traced into the bank account. However, the amounts collected were not recorded in the cash book during the period under review.

Ministry's Response: The Head of Budget Agency explained that the Ministry has assigned a clerk to ensure the cash book is brought up to date and this task is expected to be completed by September 30 2014.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that all accounting transactions are promptly and properly recorded in the books and accounts of the Ministry in keeping with standard accounting procedures. (2013/67)

161. The records of the Fund revealed that amounts totalling \$433.662M were expended during the period under review. An examination of the payments revealed the following unsatisfactory features:

- (a) Payment vouchers presented for audit were not numbered and examined by the competent officer. Further, the cash book was not properly maintained in that all payments were not recorded therein. As a result, the balance on the Fund at a given time could not be ascertained from the records.
- (b) The Ministry expended the sum of \$29.899M to undertake construction and extension works in Amerindian Villages and Communities. However, at the time of reporting, the Ministry was not in receipt of progress reports or other evidence to validate completion of the works. As a result, the Audit Office could not be apprised of the status of the works.
- (c) There was a lack of control over advances issued during the period under review. An advances register was not kept and advance forms were not numbered in keeping with sound accounting procedures. In a related matter, the Ministry issued from the Fund advances on salary totalling \$7.935M. At the time of reporting, it could not be ascertained whether all advances were repaid by the officers and whether the Fund was reimbursed with the amounts advanced.
- (d) The Ministry paid sums totalling \$82.859M to Community Support Officers in Regions № 8 and 9. Despite repeated requests, the Ministry only provided two payment vouchers in support of amounts totalling \$35.580M. However, the accuracy and validity of the amounts paid could not be determined since each voucher lacked documentation in support of the payments. Further, one payment for an amount of \$18.720M was not acknowledged by the payee.
- (e) Equipment, tools and other items purchased for Regions/Villages were not inventorised.
- (f) Strict control procedures were not exercised in the receipt and distribution of goods or assets purchased for Amerindian Villages. For example, even though acquisitions were recorded in the stock ledger, no annotation was made when the items were transferred to the various Amerindian Villages. Further, equipment, tools and other items purchased for Regions/Villages were not inventoried.

- (g) There was no segregation of duties since the Accountant was tasked with the responsibility of managing the Amerindian Purposes Fund, and also was the signatory on the cheques, charged with writing up the cashbook and the preparation of the bank reconciliation statements.

Ministry's Response: The Head of Budget Agency explained:

- (a) Corrective action is being taken to resolve this issue and in addition, the numbering of payment vouchers will be implemented immediately.
- (b) Villages will be informed to submit reports on their specific communities. However, the Ministry has not received all as yet. Notwithstanding this, the Ministry has obtained reports from its Community Development Officers in Regions № 1 to 10 about the status of the projects; these are being submitted for examination.
- (c) Corrective action is being taken to resolve this issue by September 30 2014.
- (d) Vouchers will be forwarded for audit verification.
- (e) All equipment purchased is recorded and the Ministry assures the Audit Office that where errors are found, these will be corrected and will ensure that this does not occur in the future.
- (f) Corrective action will be taken to ensure that this is corrected.
- (g) The task of writing the cash book and preparing bank reconciliation statements will be delegated to other officers. This previous situation occurred because the Ministry did not have its full complement of staff.

Recommendation: The Audit Office again recommends that the Ministry put systems in place to ensure that there all accounting transactions are properly recorded in the books and accounts of the Ministry in keeping with standard accounting procedures. (2013/68)

162. A sum of \$44.900M was also expended from the Amerindian Purposes Fund for training of Community Support Officers in Regions 1, 8 and 9. The following was gleaned from an examination of the expenditure:

- (a) In this regard, four cheques, details of which are given in the table below, were drawn on the Amerindian Purposes Fund in the name “PS MOAA”, the acronym for Permanent Secretary, Ministry of Amerindian Affairs and encashed.

Cheque №	Date	Amount \$'000	Remarks
04-712267	26-02-2013	15,000	Training in Region 8
04-712407	24-07-2013	19,000	Training in Region 9
04-712434	23-08-2013	2,400	Not determined
04-712514	09-10-2013	8,500	Training in Region 1
Total		44,900	

- (b) In addition, Inter/Intra Departmental Warrants were not utilized to facilitate the transactions in the Regions, instead large sums of cash were uplifted from Bank of Guyana and transported to each Region, even for Region 9 where banking facilities existed.

Ministry’s Response: The Head of Budget Agency explained that:

- (a) Cheques are written in the name of the Permanent Secretary because staff are not given these large amounts in their name.
- (b) IDW’s were not used because these transactions did not pass through the IFMAS system, also many of the service providers in Hinterland Villages requested cash because banking facilities are nonexistent in many of the Villages.

Amerindian Development Fund

163. Added to the initial provision of \$392.388M, a supplementary provision in the sum of \$500M was approved for Amerindian development projects and programmes. The supplementary provision was received in December 2013 and was deposited intact into the bank account of the Amerindian Purposes Fund in January 2014. The use of the Amerindian Purposes Fund circumvented the timely execution of projects set for the 2013 project cycle and breached the provisions of the FMA Act.

164. According to the Appropriation account, the sum of \$891.546M was expended. However, the sum of \$500M deposited into the Amerindian Purposes Fund was not expended during the period and therefore, the Appropriation Account was overstated by this amount.

Ministry's Response: The Head of Budget Agency explained that the Ministry received approval.

Recommendation: The Audit Office again recommends that the Ministry institute measures to ensure full compliance with Section 43 of the FMA Act which requires unexpended balances to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. (2013/69)

165. The Guyana Lands and Survey Commission was paid the sum of \$77.900M to demarcate Amerindian villages and extensions within Regions № 8 and 9. However, survey reports were not submitted for examination. In view of this circumstance, it could only be concluded that the works were incomplete at the time of reporting.

Ministry's Response: The Head of Budget Agency explained that the Ministry has written the Guyana Lands and Survey Commission requesting an update. However, for information purposes, six of the nine communities paid for, titles paid for have been prepared namely Waramuri, Manawarin, Massara, Kamana, Kurukabaru and Sawariwau.

Recommendation: The Audit Office recommends that the Ministry aggressively follow-up with the Guyana Lands and Survey Commission and a report be presented for audit scrutiny. (2013/70)

166. The sum of \$28.270M was expended on construction and extension works in Regions № 1, 2, and 5 to 10. At the time of reporting, the Ministry was not in receipt of progress reports or other evidence from Village Councils to validate completion of the works. As a result, the Audit Office could not be apprised of the status of the works.

Ministry's Response: The Head of Budget Agency explained that the Villages were informed to submit reports on their specific projects within their communities. However, the Ministry has not received all as yet but notwithstanding this, the Ministry has obtained reports from its Community Development Officers in the Regions about the status of the projects and these are being submitted for audit examination.

Recommendation: The Audit Office recommends that the Ministry put systems in place to obtain feedback on a regular basis for all projects and to aggressively follow-up the ongoing works to ensure that they are satisfactorily completed in a timely manner. (2013/71)

167. The Ministry paid sums totalling \$151.266M to Community Support Officers in the Regions. An examination of one payment voucher for \$19.320M revealed that paysheets in support of the payments made to Officers were not attached to the voucher. In the circumstances, the accuracy, validity and completeness of the amount expended could not be determined.

Ministry's Response: The Head of Budget Agency explained that most of the vouchers were returned to the Ministry of Finance, the others will be cleared by September 30, 2014. This is because there were a number of individuals whom were not paid when the Ministry of Amerindian Affairs travelled to the Region, as such the Ministry of Amerindian Affairs sought to have them paid by the Community Development Officer's whom have not sent out the receipts as yet.

Recommendation: The Audit Office recommends that the Ministry present all documents validating the payments to the Community Support Officers. (2013/72)

AGENCY 21
MINISTRY OF AGRICULTURE

Current Expenditure

Prior year matters, which have not been resolved

168. The National Drainage and Irrigation Authority (NDIA), a separate legal entity created by Act 8 of 2004, is required to maintain its own accounting systems and records and is subject to separate reporting and audit. It therefore follows that it should have been in receipt of the subventions appropriated by Parliament. However, it was only with effect from November 2013 that the Authority commenced operating and maintaining its own accounting systems and records and has been in receipt of its own subventions.

Ministry's Response: The Head of Budget Agency explained that NDIA commenced its independent financial operation on November 1, 2013 and has assumed responsibility for the preparation and submission of financial statements from that date. The previous year's accounts were audited under the Ministry of Agriculture.

Recommendation: The Audit Office recommends that the Ministry continue to ensure that NDIA is in receipt of its own subvention and proper accounting systems and records are maintained by the Authority. (2013/73)

Account Area – Payroll

169. The Ministry is still to recover outstanding amounts of \$772,825 as shown below, which were over-paid to employees of the Ministry for the years 2009 and 2010.

Year	Details of Overpayment				Balance (A+B-C) \$
	Net salaries (A) \$	Deductions (B) \$	Total (A+B) \$	Recovered (C) \$	
2009	1,188,425	666,817	1,855,242	1,184,000	671,242
2010	97,404	52,453	149,857	48,274	101,583
Total	1,285,829	719,270	2,005,099	1,232,274	772,825

170. However, at the time of reporting the Ministry has further recovered amounts totalling \$30,000 for the year 2009 leaving an outstanding balance of \$742,825.

Ministry's Response: The Head of Budget Agency explained that the Ministry has been carefully monitoring the situation as it relates to pay changes directives for resignations, transfers, retirements maternity leave, deceased, etc. Due to careful monitoring of the system there has been no further overpayment after September, 2011.

Recommendation: The Audit Office recommends that the Head of Budget Agency take stringent follow-up action to recover the amounts overpaid and continue to ensure that efficient and effective system is functioning to ensure the timely communication of pay change directives to the Accounts Department. (2013/74)

Account Area - Goods and Services

171. The Ministry purchased fuel in the sum of \$322.020M for the period under review. An examination of the records of GUYOIL revealed that amounts totalling \$91.473M were owed to the company as at 31 December 2013 by NDIA for the supply of fuel. However, an examination of the Ministry's records revealed that amounts totalling \$51.719M of the \$91.473M owing to GUYOIL was paid in January 2014 leaving an outstanding amount of \$39.754M. As a result, the Appropriation Account was understated by the said amount. It was noted that the outstanding amount of \$39.754M was paid in 2014 after a National Board of Procurement and Tender Administration award was obtained for the purchase of fuel. This followed a similar occurrence in the previous reporting period.

Ministry's Response: The Head of Budget Agency explained that NDIA's indebtedness to GUYOIL as at December 2013 was \$91,472,724. Of this amount, cheques totalling \$51,995,711 which represents outstanding payments for October and November 2013 were drawn on December 31, 2013, and paid in January 2014. Payment for supplies for December 2013 was made in 2014 after National Board of Procurement and Tender Administration approval was obtained.

Recommendation: The Audit Office once again recommends that the Ministry take action to introduce measures for strict control over acquisitions of fuel, while implementing a process of monthly reconciliation with the supplier. (2013/75)

Account Area - Subsidies and Contributions

172. The Ministry still had not observed Stores Regulations and circularised instructions in relation to efficient controls, operations and proper maintenance for machinery, equipment and vehicles under its control:

- Log books presented for the period January to August 2013 were not properly written up by the operators, nor was there evidence of monitoring and/or supervisory checks, however it was noted that improvements were made with effect from September 2013;
- historical records for vehicles, equipment and machinery under the control of the NDIA were still not properly maintained with all the required information; and
- during the period under review, the NDIA hired contractors to uplift and transport fuel to its various locations, however, it was noted that with effect from 2014 the NDIA acquire its own storage facilities for storing bulk fuel and approval was obtained to procure a truck to transport fuel.

Ministry's Response: The Head of Budget Agency explained that:

- Log books were only prepared, checked and signed off for the later part of 2013. The situation has improved in 2014;
- Efforts are being made to have all necessary information (registrations, preventative maintenance reports etc) maintain in the historical files for vehicles, equipment and machinery; and
- Bulk fuel storage tanks have been completed and installed at Lusignan and Flagstaff. Also, a contract for the procurement of a fuel truck to transport fuel to field equipment and pump sites has been awarded.

Recommendation: The Audit Office once again recommends that the Ministry continue to ensure that log books and historical records are properly maintained for all of its vehicles and equipment. (2013/76)

173. The following statutory entities as listed below are under the control of the Ministry of Agriculture. However, at the time of reporting in September 2014, those entities for which audit reports were issued in the years shown in the table were still to have their reports laid in the National Assembly.

Entity	Year of Last Audit Report	Remarks
Guyana Livestock Development Authority	2010	New Entity - Audit to be finalised for 2011; financial statements received for 2012 to 2013.
Guyana Marketing Corporation	2013	Audit up to date.
Guyana School of Agriculture	2008	No financial statements received for 2009 to 2013
Hope Coconut Estate	-	Financial statements for 2008 to 2010 returned corrections.
Mahaica Mahaicony Abary Agricultural Development Authority	2007	Audit for 2008 to be finalised shortly.
National Agricultural Research & Extension Institute	-	New entity - Audit to be finalised for the period May to December 2011 & the year 2012. Audit in progress for 2013.
Pesticide & Toxic Chemicals Control Board	2013	Audit up to date.
National Agricultural Research Institute	Jan. to Apr. 2011	Entity closed.
Guyana Sugar Corporation	2012	Audit in progress for the year 2013.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency make a special effort to have these accounts laid before the National Assembly. (2013/77)

Capital Expenditure

Prior year matter, which have not been resolved

174. On 6 June 2011, the Ministerial Tender Board awarded the contract for the rehabilitation of Fisheries Department at the Ministry's Head Office in the sum of \$1.474M. The works comprised repairs to ceiling, walls and cupboards, minor plumbing and electrical installations, servicing to roof and painting to walls, repairs to windows and installation of carpet to floors. The works also included the construction of book shelves and a medicine chest. The physical measurements taken on site and calculations thereof revealed the following overpayments:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$
5.8	Allow for the removal and proper disposal of damaged existing ceiling material as directed by the Engineer.	180	21	sq.yd	159	400	63,600
5.9	Allow for the supply and installation of ply board as ceiling material inclusive of naggng as directed by the Engineer.	180	21	sq.yd	159	2,000	318,000
Total overpaid							381,600

- (a) As can be noted from the table above, the amounts of \$63,600 and \$318,000 were overpaid to the contractor for works done on the ceiling;
- (b) the quality of the works completed was very poor. The louver window panes which were replaced were cut short, creating excess space between the louver panes and frames. These deficiencies were filled with clear silicone, resulting in difficulties when opening most of the louver windows; and
- (c) the cupboard door which was repaired/serviced under Bill Item №. 5.2 was roughly done.

175. At the time of reporting in September 2014, there was no evidence to indicate that the overpayment was recovered.

Ministry's Response: The Head of Budget Agency explained that the Engineer responsible for certifying the works has agreed to repay the amount, however, his repayment schedule was not satisfactory, as such the Permanent Secretary has written him requesting a more feasible schedule and he is to submit same.

Recommendation: The Audit Office once again recommends that the Ministry make every effort to promptly recover the overpayments and continue to ensure that systems are in place to avoid any overpayment to contractors. (2013/78)

Current year matters, with recommendations for improvement in the existing system

All Accounting Areas for Procurement

176. It is a requirement under Section 11 (1) of the Procurement Act for each procuring entity to publish notice of procurement contracts awarded within seven days of awarding such contracts. The Procurement Regulations on the other hand, require each procuring entity to provide within five days of publishing notice of the award, a report to the National Board of Procurement and Tender Administration of all contracts awarded in excess of \$200,000. There was noted violation of the reporting provisions of the Procurement Act and its Regulations by the Ministry since no report was made to the National Board of contracts awarded in excess of \$200,000, thereby restricting the National Board from publishing the contracts on its website. Below is a summary of the contracts awarded in excess of \$200,000:

Limits	Categories	No. of contracts awarded	Contract Sum \$'000
\$200,000 to \$1M	All categories	359	182,352
\$1M to 4M	Goods & Services	115	262,265
\$1M to 8M	Construction	17	67,431
\$1M to 3M	Consultancy	2	4,462
Exceeding \$4M	Goods & Services	93	1,593,876
Exceeding \$8M	Construction	37	1,218,031
Total		623	3,328,417

Ministry's Response: The Head of Budget Agency explained that the Ministry was unaware of this requirement. However, it has now been implemented. All contracts in excess of \$200,000 are being sent to the National Board of Procurement and Tender Administration to be published on its website.

Recommendation: The Audit Office recommends that the Ministry continue to comply strictly with the requirements of the Procurement Act. (2013/79)

Stores and Other Public Properties

177. Verification of stores at the Ministry's Head Office and at Hydro-meteorological Office revealed the following unsatisfactory features:

- (a) The Stores Regulations stipulates that upon receipt of goods, the storekeeper must immediately bring them to account in the Bin Cards. However, at the time of verification, Bin Cards were not updated at the Stores at Head Office. As a result, a comparison of the Bin Cards balances with that of the stock ledger balances could not be carried out;

- (b) a physical count was carried out on a sample of thirty items at Head Office Stores which revealed shortages and excesses in respect of nine items when compared to the Stores Ledger maintained at the Accounting Unit;
- (c) an examination of the Stores Ledgers maintained by the Accounting Unit at Head Office revealed that:
 - (i) corrections to entries in the Ledgers were done with white out or cover over with a piece of paper instead of being ruled out and initial by Ledger Clerk and Supervisor as required by the Stores Regulations; and
 - (ii) ledgers were not promptly updated with Internal Stores Requisitions (ISRs).
- (d) a physical count was carried out on a sample of forty-eight items at Hydro-meteorological Office Stores and this revealed shortages and excesses in respect of fourteen items when compared to the Stores Ledger; and
- (e) at the Hydro-meteorological Stores it was observed that items of stores were not always issued on authorized ISRs as required by the Stores Regulations instead issues were made and ISRs were subsequently written up, authorized and persons would then sign as receiving.

Ministry's Response: The Head of Budget acknowledges these shortcomings and indicated that corrective action is being taken to avoid any future reoccurrence.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2013/80)

Capital Expenditure

Current year matters, with recommendations for improvement in the existing system

Account Area: Fisheries

178. During the period under review, amounts totalling \$6.446M were allocated for payment of retention, purchase of equipment, desks, chairs, cabinets and air conditioning unit and rehabilitation of fish ponds. As at 31 December 2013, amounts totalling \$6.438M were expended as follows:

Description	Amount \$'000
Purchase of office equipment	1,916
Purchase of water pumps	1,248
Purchase of office furniture	1,025
Purchase of brush cutters	220
Rehabilitation of fish pond	1,758
Retention payments	271
Total	6,438

179. In relation to the purchase of water pumps, a verification exercise revealed that a 3” water pump valued at \$101,000, which was issued to the Aquaculture Station at Mon Repos could not be accounted for at the time of audit inspection. The matter was reported to the Police and is currently under investigation.

Ministry's Response: The Head of Budget indicated that the Ministry is presently engaging the Security Firm and the Police on the matter.

Recommendation: The Audit Office recommends that the Head of Budget Agency should follow-up the matter with the Guyana Police Force. (2013/81)

Account Area – Foreign Funded Projects

180. A sum of \$4.020 billion was estimated as the total Project Cost for (i) construction of an alternative outlet at Hope for the regulation of the East Demerara Water Conservancy; (ii) acquisition of eight fixed drainage pumps at Windsor Forest, Lima, Paradise, Enterprise, Black Bush Polder, Skeldon, Albion and Rose Hall and six mobile drainage pumps; and (iii) technical support, spares and training. Of this sum, an amount of \$1.400 billion was budgeted in 2013, which included the completion of the alternative outlet at Hope and acquisition of the pumps. According to the Appropriation Account, the sum of \$807.728M was expended in 2013.

Hope Canal

181. With regards to the completion of an alternative outlet at Hope for the regulation of the East Demerara Water Conservancy, the project comprises of twenty-three different components which included civil works, operation and monitoring of machinery for construction of the channel, supply of materials, equipment, fuel, lubricants and design and supervision costs. At the time of reporting in September, 2014 amounts totalling \$3.157 billion were expended as summarised in the table below:

Summarised Project Components	Contract Sum \$'000	Amount Expended As at Sept. 2014 \$'000	Balances \$'000
Civil works	1,789,891	1,480,592	309,299
Supply of materials and equipment	1,078,547	1,051,143	27,404
Fuel and lubricants	238,738	224,251	14,487
Engineering design & supervision	343,222	290,682	52,540
Other associated cost	110,369	110,369	0
Total	3,560,767	3,157,037	403,730

182. At the time of reporting, seventeen of the twenty-three components were practically completed; whilst, three were substantially completed. The other three components were at various stages. As can be noted from the table above, the balance of \$403.730M between the contract sums and amounts paid resulted mainly from civil works, which amounted to \$309.299M. Of this sum, approximately \$138.159M was remaining on the contract for the remaining works on the High Level Sluice Outfall Structure; whilst, the difference of \$171.140M were in relation to outstanding works the other five components, which were at different stages of completion.

183. It should be mentioned that the initial project duration for the High Level Sluice Outfall Structure was eighteen months; however, the Contractor was granted extensions of time up to 15 December 2014. The main reasons cited for extensions of time were delayed handing over of the Project Site to the Contractor for the commencement of construction works and unavailability of construction materials.

Recommendation: The Audit Office recommends that the Ministry monitor the outstanding works, with a view of having same completed within the contractual obligations. (2013/82)

Acquisition of fixed and mobile pumps

184. In relation to the acquisition of pumps, on 26 July 2010 the Government of Guyana and the Export-Import Bank of India signed a credit agreement in the sum of US\$4M for the purpose of acquiring, installing, and commissioning of six mobile and eight fixed pumps. On 15 February 2011, the National Board of Procurement and Tender Administration gave approval for twenty-eight suppliers to be shortlisted for the supply and installation of fixed and mobile drainage pumps; however, only seventeen suppliers expressed interest; whilst only two submitted tenders to National Board of Procurement and Tender Administration. The contract was awarded by National Board of Procurement and Tender Administration in the sum of US\$4M to the more responsive of two bidders. At the time of reporting, amounts totalling US\$2.991M were paid to the Contractor as detailed in the table below:

Description	Contract Amount US\$	Amount Paid as at 31.12.2013 US\$	Amount Paid During 2014 US\$	Total Payment US\$	Balance on Contract US\$
Supply of eight fixed pumps	2,124,000	424,800	749,347	1,174,147	949,853
Supply of six mobile pumps	1,566,000	1,566,000	0	1,566,000	0
Pump spares & design & engineering cost	180,000	36,000	126,000	162,000	18,000
Technical support	67,000	33,500	0	33,500	33,500
Freight and insurance	63,000	31,500	24,000	55,500	7,500
Total	4,000,000	2,091,800	899,347	2,991,147	1,008,853

185. At the time of reporting in September 2014, all six mobile pumps were received and physically verified. These were located at Lusignan - East Coast Demerara, Pine Ground - Mahaicony, Rose Hall - East Berbice, Mibicuri - Black Bush Polder, Three Friends Village - Essequibo Coast and Lima Village - Essequibo Coast.

186. With respect to the fixed pumps, each pump comprised of six components: Radiator, Engine, Power Take Off Clutch, Drive Shaft, Gear Box and Pump Shaft. Seven of the eight fixed pumps were received; however, only four were complete; whilst the other three had no Pump Shafts. The other pump was reportedly sent to Miami, USA to facilitate factory testing. The four complete pumps were installed at Manarabisi - Skeldon, Windsor Forest - West Coast Demerara, Bagotville - West Bank Demerara and Paradise - East Coast Demerara; while the three incomplete pumps were kept at a warehouse owned and managed by the pump manufacturer agent in Guyana.

187. Included in the sum of US\$162,000 which represented pump spares and design and engineering cost is an amount of US\$126,000, which was paid to the Contractor for spares. However, these were not supplied up to the time of reporting.

Ministry's Response: The Ministry indicated that the remaining pump shafts and the complete pump have all been factory tested and approved. Dispatch clearance for shipment has also been granted and the shipment is due to arrive shortly. In addition, the pumps were stored at that location since the NDIA Stores does not have the lifting capacity to load and unload the pumps.

Recommendation: The Audit Office recommends that the Ministry take action to have all outstanding items delivered by the supplier. (2013/83)

AGENCY 23
MINISTRY OF TOURISM, INDUSTRY AND COMMERCE

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Account Area - Goods and Services

188. The Ministry continued to incur costs in the hiring of taxis. A cost analysis of the use of taxis was prepared by the Ministry and it was revealed that there would be savings in funds expended to transport staff in the execution of their duties. See table below:

Name of Taxi Service	2011 \$'000	2012 \$'000	2013 \$'000
Indian Chief	5,089	6,539	2,516
R & T Taxi Service	3,046	1,423	741
Total	8,135	7,962	3,257

Ministry's Response: The Head of Budget indicated that the use of taxi by staff of the Ministry is presently monitored by the Permanent Secretary. The Ministry has acquired three (3) additional vehicles from Guyana Revenue Authority (GRA) in 2014.

Recommendation: The Audit Office recommends that the Ministry continue to monitor the the use of taxi. (2013/84)

189. Included in the above cost is the sum of \$891,775 which represents waiting time for the taxis as shown below:

Taxi Services	Waiting Time Hours	Cost For Waiting \$
Indian Chief	459	689,125
R&T	135	202,650
Total	594	891,775

Ministry's Response: The Head of Budget indicated that staff will use these vehicles in the execution of their duties, thus eliminating the accumulation of waiting time through the use of taxi.

Account Area – Subsidies and Contribution to Local Organisation

190. The sum of \$301.282M was voted for the payment of Subsidies and Contributions to seven statutory agencies for the year under review. Amounts totalling \$301.282M were expended for salaries and wages, office materials and supplies, utilities charges and other expenses associated with the operations of the agencies. The following entities as shown below are in receipt of subsidies from the Ministry of Tourism, Industry and Commerce.

Description	Amount \$'000	Year Of Last Audit	Remarks
Guyana National Bureau of Standards	121,515	2005	Field work for the year 2006 to 2007 completed, awaiting responds to draft management letter. 2008 to 2010 final statement received, but returned for correction.
Guyana Tourism Authority	116,208	-	Since the establishment no financial statement has been received.
Competition & Consumer Protection Commission	39,887	-	This entity was established in 2011 and a bank account was opened in 2012. Financial statements were not submitted since the establishment.
Guyana Small Business Council & Bureau	22,272	2013	The audit was completed.
Others	1,400	-	
Total	301,282		

Ministry's Response:

- i. Guyana Tourism Authority (GTA) will submit Financial Statements for the years 2005 and 2006 to the Auditor General.
- ii. Financial Statements for the Competition and Consumer protection Commission for 2012 and 2013 will be submitted to the Auditor General at the earliest possible date.
- iii. Meetings will be held with the Consumer Protection Bodies to urge them to complete their Financial Statements.

Recommendation: The Audit Office again recommends that the Ministry make a special effort to have the outstanding audit reports laid in the National Assembly. (2013/85)

Capital Expenditure

Prior year matter, which have not been resolved

Account Area - Buildings

191. Amounts of \$193,500 and \$1.230M were overpaid on the pall off to sections of the internal drains of the National Exhibition Centre, Sophia and the construction of the western perimeter fence respectively.

Ministry's Response: The Head of the Budget Agency explained that the contractor has restarted works on the project and every effort will be made to have the contractor complete these works by the end of the year.

Recommendation: The Audit Office recommends that the Ministry implement measures to ensure works are satisfactorily completed before payments are made. (2013/86)

Current year matters, with recommendations for improvement in the existing system

Account Area – Other Agencies

192. In relation to Industrial Development, amounts totalling \$92.610M were expended as at 31 December 2013. Included in this amount, is the sum of \$18.429M which represent payment to Guyana Power and Light (GPL), for the installation of electricity at the Belvedere Estate. This amount was processed via cheque number 05-448982 dated 7th January 2014. As at June 2014 the following observations were made: (a) the cheque was not paid over to the GPL, thus had become stale dated and; (b) the installation of electricity had not commenced. As a result, this subhead was overstated by the said amount.

Ministry's Response: The Head of the Budget Agency explained that request was made to the Accountant General for the cheque to be updated and paid over to Guyana Power and Light (GPL) so that work can start and be completed.

193. A contract was awarded in the sum of \$28.339M, to the lowest substantially responsive bidder, for the construction of access road at Belvedere, Region 6. During the period under review amounts totalling \$28.069M was paid to the contractor. Based on the physical measurements taken on site and calculations, the following overpayments were discovered;

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid G\$
	Variation Order No.1						
1.10	Provide point and drive 12" minimum butt diameter x 20' long Greenheart foundation piles. Included for 2 coats of tar to be applied before fabrication	180	160	Lin. Ft	20	4,000	80,000
Total							80,000

Ministry's Response: The Head of the Budget Agency explained that the contractor will be written to in order to recover the sum of eighty thousand dollars (G\$80,000.00) overpaid to him for the construction of an asphalt surface all weather road and timber revetment at Belvedere, East Berbice.

Recommendation: The Audit Office recommends that the Ministry implement measures to ensure works are satisfactorily completed before payments are made. (2013/87)

194. A contract was awarded in the sum of \$53.278M, to the lowest substantially responsive bidder, for the construction of roads, drains, structures and installation of pure water network at Belvedere/ Hampshire, Region 6. During the period under review amounts totalling \$45.293M was paid to the contractor. Based on the physical measurements taken on site and calculations, the following overpayments were discovered:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid G\$
2.4	Provide, place, grade , shape and compact in 150 mm layers clay fill to shoulders to required profile. Rate to include for scarifying of ground and removal of vegetation from shoulder area, and to cater for possible haulage of suitable clay.	2,566	2,168	m ³	398	200	79,600
2.6	Supply, place, grade, shape and compact to 98% modified proctor density, Reef Sand/ White Sand (70/30 mix) in layers not exceeding 200 mm thick to compacted sub-grade.	,325	3,667	m ³	658	2,500	1,645,000
2.7	Supply, place, grade, shape and compact to 98% modified proctor density, Laterite: White Sand mix (70:30) in layers not exceeding 150mm thick to white sand/reef sand sub-base.	964	819	m ³	145	8,500	1,232,500
2.8	Supply, place, grade, shape and compact to 98% modified proctor density, first grade crusher run in layers not exceeding 100mm thick to laterite/ white sand sub-base.	561	478	m ³	83	22,000	1,826,000
Total							4,783,100

Ministry's Response: The Head of the Budget Agency explained that the sum of four million seven hundred and eighty-three thousand one hundred dollars (G\$4,783,100.00) overpaid to a contractor will be recovered from the five million three hundred and twenty-seven thousand seven hundred and ninety-seven dollars (G\$5,327,797) retention which is due to the contractor.

Recommendation: The Audit Office recommends that the Ministry implement measures to ensure works are satisfactorily completed before payments are made. (2013/88)

AGENCY 24
MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT

Current Expenditure

Current year matter, with recommendation for improvement in the existing system

Account Area – Subsidies

195. Amounts totalling \$559.986M were transferred to four agencies under the control of the Ministry as subsidies and contributions and capital appropriations, during the period under review. These agencies were subject to separate financial reporting and audit. The table below gives the status of related audit reporting, including details on the progress of outstanding audits.

Agency	Amounts		Last Audit Report	Laid in National Assembly	Remarks
	Current \$'000	Capital \$'000			
Guyana Lands and Surveys Commission	107,727	20,000	2009	2001-2009	2010 audit in progress; financial statements 2011-2013 returned for correction.
Environmental Protection Agency	191,596	4,800	2013	1999-2011	
National Parks Commission	165,663	7,300	2007	1989-2007	Finalizing 2008 to 2010; Financial statements for 2011-2013 returned for correction.
Protected Areas Commission	42,900	20,000	-	-	Financial statements for year 2012 & 2013 received in September 2014
Total	507,886	52,100			

Ministry's Response: All financial statements were submitted to the Auditor General.

Recommendation: The Audit Office again recommends that the Ministry make a special effort to have the outstanding audit reports laid in the National Assembly. (2013/89)

AGENCY 31
MINISTRY OF PUBLIC WORKS

Capital Expenditure

Prior year matters, which have not been resolved

Account Area - Statutory Bodies

196. The Ministry is still to lay audit reports of the statutory entities which are under the control of the Ministry of Public Works, outlined in the table below. As can be noted, the audits of these entities were at different stages of completion.

Entity	Last Report	Reports Laid	Remarks
Demerara Harbour Bridge Corporation	2011	2003 - 2009	2012 & 2013 contracted to private auditors.
Guyana Civil Aviation Authority	2008	-	Awaiting response to 2009 Management Letter.
Transport and Harbours Department	2007	-	Audit for 2008 in progress.
Cheddi Jagan International Airport Corporation	2012	2002 - 2010	Financial statement for 2013 to be submitted.
Maritime Authority	2003	-	2004 to be finalised.

Ministry's Response: The Head of Budget Agency noted the above comments. However, the following additional information regards to status of the Accounts in respect of the Statutory Bodies is as follows:

- Demerara Harbour Bridge Corporation - Financial statements for 2012 & 2013 were sent to the Auditor General.
- Guyana Civil Aviation Authority - Financial statements for 2010 & 2011 are now being prepared.
- Transport and Harbour Department - Financial statements for 2009 - 2012 are now being prepared
- Cheddi Jagan International Airport Corporation - Financial statements for 2013 are being prepared.
- Maritime Authority - Draft Financial statements are now being prepared for 2005 - 2012

The Ministry of Public Works is making arrangements to have the following accounts laid in the National Assembly:

	<u>ENTITY</u>	<u>YEAR</u>
(i)	Demerara Harbour Bridge Corporation	2011
(ii)	Guyana Civil Aviation Authority	2003 to 2008
(iii)	Transport and Harbours Department	2003 to 2007
(iv)	Cheddi Jagan International Airport Corporation	2011 to 2012

Recommendation: The Audit Office again recommends that the Head of Budget Agency make a special effort to have the accounts laid before the National Assembly. (2013/90)

Account Area - Miscellaneous Roads

197. The Ministry had still not put mechanisms in place to monitor the execution of contracts. A contract which was awarded under Miscellaneous Roads Lot 4 - Region № 4 and which was considered for termination by the Ministry as indicated in the response to the 2012 Audit Report was still not completed when the project was revisited in July 2014. The Ministry sought and was granted approval to extend this project to the 31 July 2014. It should be noted that this contract was delayed for more than 15 months beyond its date for completion.

198. The following were also discerned during an examination of the works and related documents:

- Based on the specifications of the contract, no work was done to Road №.2; and Road № 1 is now to the white sand/sand clay level having been at the white sand level when visited in 2013;
- the Ministry had sought an extension of time without stating the reasons to justify the delays;
- the contractor received an initial mobilisation advance of \$3.673M and a further advance of \$3.673M, given a total advance of \$7.346M being paid to the contractor;
- the Mobilisation Bond was extended to 30 June 2014, however, this Bond had since expired and the advance payment was not recovered; and
- the Performance Bond has been extended to 30 December, 2014.

Ministry's Response: The Head of Budget Agency explained that this Lot was awarded for a total sum of \$14,692,625 and it includes Northern Access Dam and Southern Access Dam, Cane Grove, Mahaica. The start date of the contract was December, 2012 and the duration was four (4) months. An advance mobilisation to the value of \$7,346,312 was paid. The advance was for 50% but the contractor only supplied a bond for 25% on 14/12/2013, hence another bond for the other 25% was issued on 31/12/2013. Percentage of works completed at August 15, 2014 is 40%. The southern access dam is 100% completed. For the Northern Access Dam the contractor has proposed to place precast concrete strips instead of cast concrete. Contractor is currently in the process of applying for extension of time because of delays due to material shortages, rainfall and design changes. Apart from the advance payment another payment was made in which 40.78% (\$2.996M) of the Mobilisation Advance was re-claimed. Termination was withdrawn taking into consideration the above mentioned delays. Contractor was notified to renew his Advance Bonds. The performance bond will expire on 31/12/2014.

Recommendation: The Audit Office recommends that the Ministry continue to take the necessary action to ensure that monitoring of contracts are undertaken, with due consideration to the implementation and/or enforcement of terms and conditions affecting both parties to the contract. (2013/91)

Current expenditure

Current year matter, with recommendation for improvement in the existing system

Account Area - Maintenance Works

199. Amounts totalling \$652.617M were expended under Maintenance of Roads for the year under review. The sum of \$84.424M represented salaries for staff within the Force Account Unit (FAU) and was included in the sum expended. Unfortunately, on the 19 December 2013, officers of the Ministry had just uplifted cash amounting to \$7.847M for the payment of salaries to the FAU staff for the month of December when it was reported that armed bandits attacked and robbed the officers in the compound of the Ministry and the payroll stolen. This matter is presently engaging the attention of the Police Department.

Ministry's Response: The Head of the Budget Agency acknowledged that this finding refers strictly to the Force Account Unit. In December 2013, 105 employees from the Force Account Unit were paid by cash amounting to approximately \$7.847M. Cash payments were made because these workers are casual workers and not regular workers who are paid salary and overtime according to the number of days worked. However, the Ministry have since advised all employees to have bank accounts opened to which their salaries and wages will be paid. Presently only eight employees are being paid by cash amounting to approximately \$381,000. This will eventually phased out. The robbery which took place on the 19 December 2013 is still engaging the attention of the police.

Recommendation: The Audit Office recommends that the Ministry take steps to aggressively follow-up with the Guyana Police Force on the status of the investigations in order to conclude this matter. (2013/92)

Capital Expenditure

Current year matters, with recommendations for improvement in the existing system

Account Area - Road Improvement and Rehabilitation Programme

200. The amount of \$735.197M was budgeted for the Road Improvement and Rehabilitation Programme. The project entails (i) payment of retention - East and West Canje roads; (ii) completion of CJIA access road from Bounty Farm to Terminal building; (iii) rehabilitation of East Bank Berbice Road; and (iv) provision for periodic maintenance study. The project is funded by the Government of Guyana and the Inter American Development Bank (IDB) Loan Agreement №. 2215/BL-GY. Amounts totalling \$200.197M were expended as at 31 December, 2013. The project is subject to separate audit and reporting. However, the following observations were highlighted in the audit report issued on the 28 April 2014:

- The rate of delivery of the activities under the Program was only 34% of the budgeted amount. As a result, the Program did not achieve its anticipated level of expenditure activity for the year 2013, which could lead to an overrun of the Program's life; and
- two (2) contracts totalling US\$4.668M were awarded in 2011 to the lowest evaluated bidders for improvement to the access road and construction of a new road to the Cheddi Jagan International Airport, Timehri. For the year under review, amounts totalling US\$698.711 were paid giving a total of US\$4.259M paid to the contractor for works completed. In addition, it was noted that the contractor had received a second advance payment in the sum of G\$21.458M since December 2012. However, no justification was provided for the amount paid. In addition, a copy of the Performance Bonds, insurance, advance bonds and approvals for extensions were not presented for audit verification.

Ministry's Response: The Head of Budget Agency explained that:

- Funding for the East Bank Berbice road was relocated to Prioritised Interventions, East Bank Demerara. This work under the East bank Demerara Public Road includes the construction of RC Drains, and Relocation of Utilities. Based on the current implementation schedule for the activities, the programme will not overrun the Programme's life.
- The second advance payment in December 2012 in the sum of G\$21,458,335 was paid for against an Advance Payment Bond. The performance bonds, insurance, advance bonds are available for audit verification, however they expired and are currently being renewed. The works were stopped due to the relocation of utilities. The relocation of utilities are approximately 85% completed, upon completion of the relocation of utilities, the contractor will re-commence works with the intention of completing the works by December 2014.

Recommendation: The Audit Office recommends that the Ministry put in place mechanisms to monitor contracts, including compliance with terms and conditions, while ensuring that bonds and insurances that are applied as risk reducing factors are kept enforced. (2013/93)

Account Area - Highway Improvement East Bank Demerara

201. On 8 December 2010, the Government of Guyana and the Inter-American Development Bank (IDB) signed a Loan Agreement №. 2454/BL-GY-East Bank Demerara Four Lane Extension Project, to commit amounts of US\$2,000,000 and US\$20,000,000 respectively, to support the activities under the Project. The project entails provision for (i) construction of a four-lane highway from Providence to Diamond; (ii) feasibility study and design of four-lane - Grove to Timehri; (iii) road safety; and (iv) routine maintenance.

202. The amount of G\$1.239 billion equivalent to US\$6.014M was budgeted for the Highway Improvement East Bank Demerara for the year under review. According to the Appropriation Account, amounts totalling \$704.658M were expended.

203. The significant works under this Program is the expansion of a section of the East Bank Demerara Public Road from two lanes to four lanes between Providence and the entrance to Diamond Housing Scheme. The works were tendered for in three Lots and contracts were awarded to three contractors. Each contract was signed on 3 October 2011, with a commencement date of 1 November 2011 and an initial completion date of 30 April 2013. The Project Duration was eighteen (18) months, while the Defects Notification Period is twenty four (24) months from the issuance of the Taking Over Certificate. The details of each contract and the respective Lots along with Supervision services are presented below:

Description	Contractor	Contract Sum US\$	Payments to December 2013 US\$	Percentage Work Complete as at Aug. 2014	Original Completion Date
Lot 1 - Providence to Covent Garden	DIPCON Eng. Service	8,003,265	3,492,239	42	30 April 2013
Lot 2 - Vreed-en-Ruste to Prospect	General Earth Movers Ltd/GAICO Construction & General Services	5,802,640	3,383,246	69	30 April 2013
Lot 3 - Diamond	BK International Inc.	3,444,060	1,103,748	50	30 April 2013
Supervision services for Lot 1-3	MMM Group/CEMCO	1,193,000	1,875,057		10 June 2013
Total		18,442,965	9,854,290		

Summary of Findings

204. In summarizing, it was found that the three Lots were all behind schedule. The Ministry sought and was granted approvals from the National Board of Procurement and Tender Administration (NBPTA) for extensions of time. The main reason cited for the extensions was that utility cables were hindering work on the Mocha Bridge and the DDL High Bridge in relation to Lots 1 and 3 respectively. However, in relation to Lot 2, the Supervising Consultant indicated that there was no justification for an extension of time, which would have resulted in liquidated damages being applied. Notwithstanding this, a Government Infrastructure Committee meeting held on 1 September, 2014 recommended a waiver of the liquidated damages, and the Bank subsequently granted its “no-objection” on 18 September, 2014.

205. The following details the three Lots:

Lot 1 - Providence to Covent Garden

206. The contract for Lot 1 - Providence to Covent Garden, was awarded to DIPCON Engineering Service in the sum of US\$8,003,265.38. The engineer’s estimate was US\$10,088,218.41. The contract was signed on 3 October 2011, with a commencement date of 1 November 2011. The project completion date was stated as 30 April 2013. The initial project duration was eighteen months. However, the contractor was granted three extensions, the first was from 30 April 2013 to 31 October 2013, the second was granted to 28 June 2014, and a third extension was granted to 28 December 2014. The main reason cited for the third extension of time was that GPL and GT&T cables were hindering work at Mocha Bridge:

- The total length of roadway to be completed under this Lot was 2.65 kilometres. At the time of inspection, the contractor was on site and the works were in progress. Based on the physical measurements taken on site and calculations, our quantities acceptably correspond with the quantities listed and paid for in the Valuation at the time of physical verification; and
- a mobilisation advance of US\$1,600,653.08 which represented 20% of the contract sum was paid to the contractor. Amounts totalling US\$630,528.66 or 39% of the mobilisation advance have been recovered in the Interim payments. At the time of the physical verification, amounts totalling US\$3,492,239.06 or 44% of the contract sum were paid to the contractor.

Lot 2 - Vreed en Ruste to Prospect

207. The contract for Lot 2 - Vreed en Ruste to Prospect was awarded to General Earth Movers Ltd/GAICO Construction & General Services Inc. in the sum of US\$5,802,641.80. The engineer's estimate was US\$5,978,647.34. The contract was signed on 3 October 2011 with a commencement date of 1 November 2011. The project completion date was stated as 30 April 2013. The initial project duration was eighteen months. However, the contractor was granted two extensions. The first extension was from 30 April 2013 to 31 October 2013 and the second extension date was to 3 June 2014. It should be noted that the Supervising Consultant indicated that there was no justification for an extension of time for this Lot, which would have resulted in liquidated damages being applied; however, a Government Infrastructure Committee meeting held on 1 September, 2014 recommended a waiver of the liquidated damages, and the Bank subsequently granted its "no-objection" on 18 September, 2014:

- The total length of roadway to be completed under this Lot was 1.55 kilometres. At the time of inspection, the contractor was on site and the works were in progress. Based on the physical measurements taken on site and calculations, our quantities acceptably correspond with the quantities listed and paid for in the Valuation at the time of physical verification; and
- a mobilisation advance of US\$1,160,527.94, which represented 20% of the contract sum was paid to the contractor. Amounts totalling US\$678,287.86 or 58% of the mobilisation advance have been recovered in the Interim payments. At the time of the physical verification amounts totalling US\$3,383,246.11 or 58% of the contract sum was paid to the contractor.

Lot 3 - Diamond

208. The contract for Lot 3 - Diamond was awarded to BK International Inc. in the sum of US\$3,444,060.07. The engineer's estimate was US\$5,978,647.34. The contract was signed on 3 October 2011 with a commencement date of 1 November 2011. The project completion date was stated as 30 April 2013. The initial project duration was eighteen months. However, the contractor was granted three extensions. The first was granted from 30 April 2013 to 31 October 2013 and the second was to 14 August 2014 and the third extension was to 2 March 2015. The main reason cited for extension of time was that GT&T cables were impeding works at the DDL High Bridge:

- The total length of roadway to be completed under this Lot was 1.2 kilometres. At the time of inspection, the contractor was on site and the works were in progress. Based on the physical measurements taken on site and calculations, our quantities acceptably correspond with the quantities listed and paid for in the Valuation at the time of physical verification; and

- a mobilisation advance of US\$688,812.01, which represented 20% of the contract sum, was paid to the contractor. Amounts totalling US\$138,311.84 or 20% of the mobilisation advance have been recovered in the Interim payments. At the time of the physical verification, amounts totalling US\$1,103,747.52 or 32% of the contract sum were paid to the contractor.

Supervisory Consultancy for Lots 1 - 3

209. The contract for supervisory consultancy services was awarded to MMM Group/CEMCO in the sum of US\$1,193,000 on 19 September 2011. The completion date was 10 June 2013. The contract sum was revised to US\$1,911,020, with a revised completion date of 10 May 2014. However, the Ministry had requested another extension of time to 31 March, 2015 and a variation to the value of the contract in the sum of US\$798,822, which would result in a revised contract sum of US\$2,709,842. At the time of reporting, the Ministry was still awaiting the approval of the Bank.

Ministry's Response: The Head of Budget Agency indicated that in relation to

- Lot 1 - Providence to Covent Garden - a third extension was granted by the Bank to 28 December 2014;
- Lot 2 - Vreed en Ruste to Prospect - the Consultant indicated that there was no justification for an extension of time and as such the completion date of 3 June 2014 remains. However, the GOG has taken a decision to recommend a waiver of liquidated damages until 31 December 2014;
- Lot 3 - Diamond - A third extension was granted by the Bank to 2 March 2015; and
- Supervisory Consultancy for Lots 1-3 - The Ministry has requested an extension of time for the Supervisory Consultancy up to 31 March 2015 at an additional cost of US\$798,822 resulting in a revised contract sum of US\$2,709,842. The Ministry is currently awaiting the Bank's No-Objection.

Recommendation: The Audit Office recommends that the Ministry ensure that in future proper planning for works of this nature be done during the initial stages so that existing utilities can be identified and relocated in a timely manner and will not contribute to unnecessary and excessive delays during the construction phase. (2013/94)

Account Area - Highway Improvement East Coast Demerara

210. The budgeted value of the entire Highway Improvement East Coast Demerara was G\$3.8 billion. The sums of \$400M and \$735.136M were expended in the years 2011 and 2012, respectively. An amount of \$1.106 billion was budgeted in 2013 for (i) studies and design of four-lane highway from Better Hope to Golden Grove; and (ii) preparatory widening works from Better Hope to Annandale. Amounts totalling \$1.029 billion were expended during the period under review, bringing total payments to \$2.164 billion as at 31 December, 2013.

211. Included in the sum of \$1.029 billion that was expended in 2013, were amounts totalling \$92.901M and \$14.611M, which were spent on designs and studies, and relocation of utility poles. The civil works were separated and awarded by Lots, commencing in 2011. The following gives a summary of the Lots, including salient features:

Lot	Contract	Contractor	Contract Sum G\$'000	Amounts Paid in 2013 G\$'000	Amounts Paid as at 2013 G\$'000	Percentage of work completed	Remarks
1	Preparatory Works Lot 1 - Better Hope to Montrose	Falcon Trans. and Construction Services	468,215	0	207,900	23%	Contract terminated on 31 July, 2012. Re-awarded to Lot 2 Contractor at a value of \$522.234M
2	Preparatory Works Lot 2 - Montrose to La Bonne Intention	Dipcon Eng. Services Ltd	1,193,857	381,665	829,699	70%	Extended to 30 Oct, 2014. Contract sum of \$671.623M increased by \$522.234 to \$1.194B
3	Preparatory Works Lot 3 - La Bonne Intention to Beterverwagting	Courtney Benn Contr. Ser. Ltd (CBCSL)	349,007	0	226,141	30%	Extension granted by NBPTA up to 17 June, 2015
4	Preparatory Works Lot 4 - Beterverwagting to Triumph	Compustruct Engineering	322,369	0	196,110	30%	Extension granted by NBPTA up to 17 June, 2015
5	Preparatory Works Lot - 5 Triumph to Mon Repos	Dipcon Eng. Services Ltd	328,499	136,575	136,575	80%	Extension granted by NBPTA up to 17 June, 2015
6	Preparatory Works Lot 6 - Mon Repos - De Endragt	Colin Talbot Construction	345,673	154,096	188,663	90%	Extension granted by NBPTA up to 17 June, 2015
7	Preparatory Works Lot 7 - De Endragt - Good Hope	Colin Talbot Construction	498,249	249,124	249,124	80%	Awaiting extension approval from NBPTA
	Total		3,505,869	921,460	2,034,212		

Summary of Findings

212. The following is a summary of the findings as it related to the civil works:

- Lot 1 was terminated and is before the courts. The outstanding works were re-awarded to Lot 2 Contractor;
- there was an addendum to Lot 2 to increase the project scope to include the outstanding works of the terminated Lot 1;
- Project Sum for Lot 2 was increase from \$671.623M to \$1.194 billion;
- Lots 2 to 7 were all behind schedule and the Ministry sought and was granted approval from the National Board of Procurement and Tender Administration for the extension in time up to 30 October, 2014 for Lot 2; and 17 June, 2015 for Lots 3, 4, 5 and 6. However, the Ministry was still awaiting a response for an extension in relation to Lot 7;
- the Ministry's reasons for extensions included shortage of construction material, utilities removal, increased scope of works, encroachment of reserve and inclement weather;
- the second and third advances paid on Lots 3 and 4 were not in keeping with the contracts; and
- Lot 6 was substantially completed.

213. The following details the seven Lots:

Lot 1: Preparatory Works – Better Hope to Montrose

214. A contract to the value of \$468.215M was awarded to the lowest of five (5) bidders for preparatory works along the proposed route Better Hope to Montrose, East Coast Demerara to accommodate the widening of the existing road. This included the relocating of existing utility infrastructure, general site clearance and earthworks, and construction of reinforced concrete drains. The contractual completion date was 14 July, 2012 and was extended to 26 October, 2012 due to several reasons.

215. Payments made to the Contractor as at 31 December, 2013 amounted to \$207.900M, which represented approximately 44% of the contract sum. The sum of \$207.900 included a 30% mobilization advance of \$140.465M, and two interim valuations of \$55.666M and \$11.769M. The Contract was terminated by the Ministry on 31 July, 2012, citing a breach in the Contractual Obligations Clause 15.6 “*Corrupt or Fraudulent Practices*” by the Contractor, as recommended by the Attorney General. At the time of termination only 25% of the advance payment was recovered (\$35.116M), with an outstanding balance of \$105.349M. The Contractor’s Advance Bond expiration date was 6 June, 2012. In accordance with Clause 14.2 of the Conditions of Contract, the validity of the Advance Bond should have been extended 28 days prior to its expiration, since the total amount of the advance payment was not recovered. In addition, a Performance Security of 10% (\$46.822M) of the contract sum was provided by the Contractor, but there were no record to confirm whether the Ministry of Public Works was able to recover any monies from this Performance Security. At the time of termination, this project was approximately 23% completed.

216. A valuation at termination was completed in accordance with Clause 15.3 of the contract and this showed that the Contractor is now indebted in the sum of \$81.570M. Since termination, an addendum was approved to increase the value of Lot 2 by \$522.234M to complete the remaining works that was awarded in Lot 1.

Lot 2: Preparatory Works – Montrose to La Bonne Intention

217. A contract to the value of \$671.623M was awarded and signed on 19 September, 2011 to the lowest of three (3) bidders for preparatory works along the proposed route Montrose to La Bonne Intention, East Coast Demerara to accommodate the widening of the existing road. This included the relocating of existing utility infrastructure, general site clearance and earthworks, and construction of reinforced concrete drains. Work commenced on 3 October, 2011 and the contractual completion date was 3 July, 2012. The Ministry sought and was granted approvals from the National Board of Procurement and Tender Administration for extensions to the contracts, up to 30 October, 2014. The reasons cited for the extensions were utilities removal, increased scope of works and inclement weather. Further, an addendum was approved to increase the value of Lot 2 from \$671.623M by \$522.234M to \$1.194 billion to complete outstanding works on Lot 1.

218. Payments made to the Contractor as at 31 December, 2013 amounted to \$829.699M, which represented approximately 69% of the contract sum. The payments included a 30% mobilization advance of \$358.157M, of which \$261.455M was recovered. At the time of verification, the project was approximately 70% completed.

Lot 3: Preparatory Works – La Bonne Intention to Beterverwagting

219. A contract to the value of \$349.007M was awarded and signed on 31 December, 2012 for preparatory works along the proposed route La Bonne Intention to Beterverwagting, East Coast Demerara to accommodate the widening of the existing road. This included the construction of Bridge and Culvert, general site clearance and earthworks, and paving. Work commenced on 18 March, 2013 and the contractual completion date was 17 March, 2014. The Ministry sought and was granted approval from the National Board of Procurement and Tender Administration for an extension in time up to 17 June, 2015.

220. Payments made to the Contractor as at 31 December, 2013 amounted to \$226.141M, which represented approximately 64% of the contract sum. The payments included a 50% mobilization advance of \$174.504M, which was paid on 28 December, 2012. A Bond was provided, but expired on 31 December, 2013 and was renewed on 4 September, 2014. This Bond is valid to 31 October, 2014. To date, the mobilization advance was not recovered. A second advance payment was made in the sum of \$37.415M. This advance was also not recovered. A third advance was paid on 8 September, 2014 valued \$52.205M, for which a Bond was provided and would expire on 31 October, 2014. The second and third advances paid were not in keeping with the contract. At the time of reporting in September 2014, total payments amounted to \$278.346M, which represented approximately 79% of the contract sum. At the time of verification the project was approximately 30% completed.

Lot 4: Preparatory Works – Beterverwagting to Triumph

221. A contract to the value of \$322.369M was awarded and signed on 31 December, 2012 for preparatory works along the proposed route Beterverwagting to Triumph, East Coast Demerara to accommodate the widening of the existing road. This includes the construction of Bridge and Culvert, general site clearance and earthworks, and paving. Work commenced on 18 March, 2013 and the contractual completion date was 17 March, 2014. The Ministry sought and was granted approval from the National Board of Procurement and Tender Administration for an extension in time up to 17 June, 2015.

222. Payments made to the Contractor as at 31 December, 2013 amounted to \$196.110M which represented approximately 60% of the contract sum. The payments included mobilization advance of \$161.185M was paid on 28 December, 2012. A Bond was provided that expired on 31 December, 2013 and was renewed on 4 September, 2014. This Bond is valid to 31 October, 2014. The mobilization advance was not recovered. A further advance of \$34.536M was paid. This advance was also not recovered. During 2014, another advance of \$13.494M was paid, for which a Bond was provided that would expire on 31 October, 2014. The second and third advances paid to Lot 4 were not in keeping with the contract. At the time of reporting in September, 2014 total payments amounted to \$209.215M, which represented 64% of the contract sum. An interim certificate at 19 September, 2014 showed that an amount of \$30.603M was recovered from the total advance payments of \$209.215M, giving an outstanding amount of \$178.612M. At the time of verification the project was approximately 30% completed.

Lot 5: Preparatory Works – Triumph to Mon Repos

223. A contract to the value of \$328.498M was awarded and signed on 31 December, 2012 for preparatory works along the proposed route Triumph to Mon Repos, East Coast Demerara to accommodate the widening of the existing road. This includes the construction of Bridge and Culvert, general site clearance and earthworks, and paving. Work commenced on 18 March, 2013 and the contractual completion date was 17 March, 2014. The Ministry sought and was granted approval from the National Board of Procurement and Tender Administration for an extension in time up to 17 June, 2015.

224. Payments made to the Contractor as at 31 December, 2013 amounted to \$136.575M, which represented approximately 41% of the contract sum. The payments included a mobilization advance of \$98.677M, of which \$42.665M was recovered. The Advance Bond was extended to 30 November, 2014 for an amount of \$57.884M, which covered the sum of \$56.012M that was still outstanding on the mobilization advance. At the time of verification the project was approximately 80% completed.

Lot 6: Preparatory Works – Mon Repos to De Endragt

225. A contract to the value of \$345.673M was awarded and signed on 31 December, 2012 for preparatory works along the proposed route from Mon Repos to De Endragt, East Coast Demerara to accommodate the widening of the existing road. This includes the construction of Bridge and Culvert, general site clearance and earthworks, and paving. Work commenced on 18 March, 2013 and the contractual completion date was 17 March, 2014. The Ministry sought and was granted approval from the National Board of Procurement and Tender Administration for an extension in time up to 17 June, 2015.

226. Payments made to the Contractor as at 31 December, 2013 amounted to \$188.663M which represented approximately 54% of the contract sum. The payments included a mobilization advance of \$34.567M, which have been fully recovered. At the time of verification the project was approximately 90% completed.

Lot 7: Preparatory Works – De Endragt to Good Hope

227. A contract to the value of \$498.249M was awarded and signed on 24 December, 2013 for preparatory works along the proposed route from De Endragt to Good Hope, East Coast Demerara to accommodate the widening of the existing road. This includes the construction of Bridge and Culvert, general site clearance and earthworks, and paving. Work commenced on 24 January, 2014 and the contractual completion date was 26 June, 2014. However, on 17 September, 2014, that is, approximately three months after the contractual completion date, the Ministry sought approval for extension to 31 October, 2014 from the National Board of Procurement and Tender Administration due to shortage of materials and at the time of reporting, was still awaiting a response.

228. As at 31 December, 2013 an amount of \$249.124M, representing a 50% mobilization advance was paid to the Contractor. The last valuation (payment certificate No. 5 dated 29 August, 2014) showed value of work of \$250.656M. However only \$1.531M was deducted as retention instead of the 10% as required as per contract. This was to facilitate the deduction of 100% mobilization advance. At the time of verification the project was approximately 80% completed.

Ministry's Response: The Head of the Budget Agency indicated the following:

- Lot 3-La Bonne Intention to Beterverwagting- The second and third advances paid were not in keeping with the contract, however, there are valid advance bonds that cover the total amount advanced to the contractor. These advance bonds are valid until October 31, 2014. In addition Interim Certificate at September 19, 2014 showed that an amount of \$29,401,893 has been recovered from the total advance payments of \$264,123,058 leaving an outstanding amount of \$234,721,165.
- Lot 4-Beterverwagting to Triumph- The second and third advances paid were not in keeping with the contract, however, there are valid advance bonds that cover the total amount advanced to the contractor. These advance bonds are valid until October 31, 2014. In addition Interim Certificate at September 19, 2014 showed that an amount of \$30,597,255 has been recovered from the total advance payments of \$ \$209,603,382 leaving an outstanding amount of \$179,006,127.
- Lot 5- Triumph to Mon Repos - The Advance Bond was extended to November 30, 2014 for an amount of \$57.884M.
- Lot 6-Mon Repos to de Endragt- The Advance payment has been recovered.
- Lot 7- De Endragt to Good Hope- A letter requesting Extension of Time was sent to NPTAP on September 16, 2014 to extend contract to October 31, 2014. The reason for extension was because of shortage of material. The Ministry is still awaiting approval from NBPTA for this extension. The Mobilisation Advance of \$249,124,475 has been recovered. The outstanding retention will be recovered from the next valuation request.

Recommendation: The Audit Office recommends that the Ministry should closely monitor the execution of these Projects with a view of meeting the contractual obligations. (2013/95)

Terminated Contract

229. A contract for the rehabilitation/construction of Miscellaneous Roads - Esau and Jacob to Mora Point Region № 5, was awarded by NBPTA in the sum of \$90.164M on November 23, 2012. On September 4, 2013, the Ministry had taken the decision to terminate the contract on the condition that no significant changes have been made on the rate of progress and the quality of work despite several meetings with the contractor.

230. Based on a site visited conducted on September 2, 2013, the contractor had only completed eleven percentage of the scope of works, to a value of \$3.015M. However, a mobilisation advance of \$22.541M was paid on the commencement of the contract. This has resulted in an overpayment of \$19.525M made to the contractor. The Insurance Company was written to on September 2, 2013, on the Ministry's decision to have the contract terminated and to recover the Mobilisation Advance Bond and the Performance Bond. The Ministry re-budgeted for the project in 2013 and a contract was awarded in the sum of \$105.147M. The works were completed in August 2014. At the time of reporting, no payment was made by the Insurance Company.

Ministry's Response: The Head of Budget Agency indicated that the works were retendered and awarded to another contractor for the sum of \$105,147,350. A mobilisation advance of \$21,029,470 was paid to the contractor on 13 November 2013. As of 7 May 2014, 100% of the mobilisation advance has been reclaimed. The project was successfully completed as of 26 August 2014.

Recommendation: The Audit Office recommends that the Ministry follow up with the Insurance Company to recover the overpayment made to the contractor. (2013/96)

AGENCY 41
MINISTRY OF EDUCATION

Current Expenditure

Prior year matters, which have not been resolved

231. For the period under review, a total of seven transactions relating to pay change directives for resignations and dismissals were forwarded late to the Central Accounting Unit of the Ministry, resulting in overpaid salaries totalling \$531,649. The overpaid amounts have not been recovered to date, and this circumstance was compounded by a sum of \$13.355M, which remained outstanding from overpayments made during the years 2006 to 2012. Nevertheless, the Audit Office commends the action that resulted in collections of amounts totalling \$294,437 during the year 2013, which resulted in the deduction of the previous year's balance of \$13.650M.

	Details of Overpayment				Balance (A+B-C) \$'000
	Net salaries (A) \$'000	Deductions (B) \$'000	Total (A+B) \$'000	Recovered (C) \$'000	
2006	6,253	Unknown	6,253 ⁺	4,291	1,962 ⁺
2007	10,688	4,549	15,237	12,563	2,674
2008	6,393	2,455	8,848	3,679	5,169
2009	1,428	441	1,869	859	1,010
2010	1,116	658	1,774	782	992
2011	1,074	630	1,704	1,101	603
2012	808	262	1,070	125	945
2013	465	66	531	0	531
Total	28,225	9,061 ⁺	37,286 ⁺	23,400	13,886

⁺ Denotes that the amount is to be increased by an undetermined amount of deductions

Ministry's Response: The Head of Budget Agency has acknowledged this finding and has indicated that efforts are ongoing to recover those previous year's outstanding overpaid salaries/deductions. The Ministry has succeeded in reducing the total sum from previous years.

Recommendation: The Audit Office once again recommends that the Ministry initiate a review of the system to ensure that the measures in place are updated to provide more efficient, effective and timely advice to the Central Accounting Unit. (2013/97)

232. A financial loss of \$136,637 that was suffered by the Ministry in 1997 was still not resolved and a decision was still pending by the Losses Board. This loss was as a result of an apparent misappropriation of funds for which two officers were interdicted from duty. The Ministry wrote the Crime Chief in 2002 enquiring about the status report on the investigation, but so far this report has not materialised. On 18 April 2005, the Head of Budget Agency apprised the Finance Secretary of the situation and filed a losses report.

Ministry's Response: The Head of Budget Agency explained that the officers involved in the misappropriation of funds were identified and a partial refund of \$45,000 was received. A report was submitted to the Accountant General seeking approval to recover the remaining balance from one of the officers, who have since retired and the balance would be recovered from gratuity.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency aggressively follow-up with the Accountant General's Department so as to bring closure to the matter. (2013/98)

233. The Ministry was still to recover amounts totalling \$4.116M that were outstanding on transactions for the years 2000 and 2001 as shown hereunder:

- An amount of \$2.073M, representing 50% of the cost of 2 - 1 minute television features, was advanced to a local firm. The cost included accommodation and 5 airfares to an unspecified location, together with shooting and agency costs. The reasonableness of the charges was not ascertained, since the contractor was not required to give a breakdown of the activity costs before the matter was referred to the Central Tender Board for approval. Following the award, the execution of the contract was put on hold since November 2000, but the contractor was not requested to refund the advance.
- A difference of \$2.043M still remained outstanding from transactions undertaken by an expeditor of the Ministry, who during his tenure of duty, made payment of various amounts to suppliers without the receipt of the goods. The initial discrepancy amounted to \$5.243M, but during the years 2002 and 2003, items to the value of \$3.200M were delivered.

Ministry's Response: The Head of Budget Agency has indicated that the Ministry has again written to the Ministry of Finance seeking approval to have the matter concluded. It should be noted however, that the files pertaining to this matter were stored at the Bedford Building, which is now inaccessible. On the second matter, legal advice is currently being sought.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency aggressively follow-up these matters so as to ensure all overpayments are recovered. (2013/99)

234. As it relates to President's College and Queen's College, financial statements were still not provided to facilitate timely audits. The last sets of financial statements for the two Colleges were respectively submitted for the years 2004 and 2009.

Ministry's Response: The Head of Budget Agency explained that preparation of financial statements for both President's College and Queen's College are ongoing.

Recommendation: The Audit Office once again recommends that the Ministry institute measures to ensure full compliance with financial and other requirements set out in the statutes and circularised instructions, which speaks to accountability issues for funds received and/or issued as subventions and grants. (2013/100)

Current year matters, with recommendations for improvement in the existing system

Account Area - Fuel and Lubricants

235. A sum of \$25.783M was expended on the purchase of fuel and lubricants. The records maintained by the Ministry revealed the following discrepancies:

- (a) Log books were not properly written up in that pertinent information such as fuel and lubricants supplied and number of miles travelled was not recorded therein. In a related matter, the Ministry did not provide log books for three serviceable vehicles.

- (b) Historical records were not maintained for the Ministry's vehicles. As a result, it could not be determined whether it was economical to maintain the vehicles.
- (c) There was lack of control over fuel slips used by drivers for the collection of fuel from GUYOIL. It was observed that for the period under review, the slips were not numbered and prepared in duplicate. In the circumstance, it could not be ascertained whether the quantities stated thereon were the actual quantities authorised.

Ministry's Response: The Head of Budget Agency explained that with the exception of three log books, all outstanding log books would have been provided for an audit examination but not in the required format. In relation to historical records, these are available for examination while numbered fuel slips are in place and are prepared in duplicate as of 2014.

Recommendation: The Audit Office recommends that the Ministry take steps to have log books properly maintained and ensure that officers adhere to systems in place over the use of fuel slips. (2013/101)

Account Area – Grants for Security Services

236. Amounts totalling \$2.846M were paid over to Saints Stanislaus College as security grants. However, there was no evidence to support related payments to the security firm, as invoices and acknowledgement receipts were not presented for an audit examination.

237. In a related matter, sums totalling \$3.975M were also paid as security grants to Lodge Community High School for the period under review. However, the school's bank account was dormant and transactions with the security firm were reportedly paid by cash.

Ministry's Response: The Head of Budget Agency explained that in relation to both Saint Stanislaus College and Lodge Community High School, measures have since been put in place to address the matters.

Recommendation: The Audit Office recommends that the Ministry take steps to ensure that the necessary records are obtained and presented to the Audit Office and efforts made to reactivate the bank account of the Lodge Community High School. (2013/102)

Accounting for Expenditure

238. There was a breach of the provisions of Section 43 of the Fiscal Management and Accountability Act 2003 when the Ministry failed to refund to the Consolidated Fund 558 cheques valued at \$385.815M that were drawn on the Appropriation Accounts for the year 2013. As such, the Appropriation Accounts were inflated by the related sum. Noteworthy is the fact that all cheques were paid out at the time of reporting.

Ministry's Response: The Head of Budget Agency has acknowledged the finding and indicated that all cheques have been subsequently cleared and verified by the auditors.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure full compliance with Section 43 of the FMA Act which requires unexpended balances to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. (2013/103)

Stores and Other Public Property

239. The Ministry was in breach of the requirements of the Stores Regulations, as they relate to the following:

- (a) Permanent stores or assets distributed to various Institutions, Colleges, Schools and other agencies were not marked to identify them as Government property.
- (b) As it relates to various stores, the requirements of the use of Bin Cards were not fully observed, in that Bin Cards at NCERD, MTI, GITC, LTI and BDU were not always updated with transactions undertaken at the stores. In a related matter, Bin Cards were not kept for tools and hardware items at the Linden Technical Institute, while at the Leonora Technical Institute the requirement for the use of Bin Cards was not observed.
- (c) The Linden and Leonora Technical Institutes did not maintain Stores Ledgers in keeping with the requirements of the Stores Regulations. As a result, vital control mechanisms to ensure proper accountability for stores were not in place.

Ministry's Response: The Head of Budget Agency indicated that permanent stores have been marked and marking of schools' assets are ongoing. Bin Cards have also been updated as at August 2014, including Linden and Lenora Technical Institutes. Further, the Linden and Leonora Technical Institutes have since been maintaining Stores Ledgers.

240. As shown in the table below, validation exercises were carried out on a sample 186 items of stock, including text books, stationery, field equipment and janitorial items. Overall, shortages were identified in 40.3% of the instances examined, compared to a 24.7% overage rate. The respective values of the shortages and excesses identified could not be readily determined.

Location of Store	Items Checked	Percentage Short	Percentage Over
NCERD	48	25.0	25.0
BDU	41	53.7	39.0
LTI	27	29.6	7.2
GTI	35	42.9	17.1
MTI	35	51.4	28.6
Total	186	40.3	24.7

Ministry's Response: The Head of Budget Agency indicated that the differences have been investigated by the Field Audit and some have been found to be arithmetical errors and others an oversight by the stores clerk.

Recommendation: The Audit Office recommends that Ministry take immediate steps to ensure that the Stores Regulations as it relates to the marking of assets and accounting for goods is complied with, in every respect. (2013/104)

Capital Expenditure

Prior year matters, which have not been resolved

241. In 2008, the Ministry entered into a contract in the sum of \$18.470M for the supply of equipment for Technical/Vocational Projects. However, the contractor failed to honour the terms of the agreement, even though the Ministry had paid over the full contract sum. At the time of reporting, equipment valued at \$10.545M had not been received, even though five years have elapsed since the signing of the agreement and payment of the contract price.

Ministry Response: The Head of Budget Agency indicated that the Ministry has since taken the supplier to court for a total refund of the remaining sum of \$10.545M. The matter is currently engaging the attention of the court.

Recommendation: The Audit Office recommends that the Ministry continue to monitor the proceedings in this matter. (2013/105)

242. The Ministry was still to recover overpayments totalling \$1.485M, which remained outstanding in relation to overpayments in the years 2010 and 2012. The table below displays the projects which had suffered overpayments as a result of measured works. Noteworthy were the facts that the personnel and/or Consultants nominated by the Ministry were integrally involved in the examination of the projects and the related findings discussed and agreed upon with the team headed by the Special Projects Officer of the Ministry. Nevertheless, there was a failure to recover the amounts overpaid.

Description	Contract Sum \$'000	Amount Paid \$'000	Measured Works \$'000	Amount Overpaid \$'000
IT Laboratory at Charity Secondary	4,058	4,032	3,634	398
Central Corentyne Secondary	10,945	2,836	2,634	202
New Wing to Patentia Secondary	95,179	94,417	93,532	885
Total	110,182	101,285	99,800	1,485

Ministry's Response: The Head of Budget Agency indicated that efforts are being made to have the overpaid sums refunded by the contractors.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency aggressively follow-up these matters so as to ensure all overpayments are recovered. (2013/106)

Account Area - Local Project Capital

243. In 2011, approval was given for the establishment of a Housing Revolving Fund. Three cheques to the value of \$200M were drawn on 5 January, 2012 and deposited into a special bank account held at the Bank of Guyana. At the time of reporting, no disbursements were made from the Account.

Ministry's Response: The Head of Budget Agency indicated that an agreement was signed between the Ministry of Education and Guyana Teachers Union. The Ministry is awaiting the setting up of a joint account after which disbursements will be made.

Recommendation: The Audit Office recommends that the Ministry continue to engage the Union on the matter. (2013/107)

Current year matters, with recommendations for improvement in the existing system

Account Area – Furniture and Equipment

244. The Ministry expended the sum of \$55.200M to acquire equipment for schools located in Georgetown. The items were received and recorded in the stores records, in keeping with the requirements of the Stores Regulations. However, checks conducted in September 2014 revealed that equipment valued at \$19.267M were not distributed to schools, but kept on hand in the stores.

Description	Quantity	Amount \$'000
Dell desktop computers	66	8,415
Dell Latitude notebooks	56	8,921
Multimedia projector	7	1,312
UPS backup batteries	15	373
HP printer	7	220
Surge protector	8	26
Total		19,267

Ministry's Response: The Head of Budget Agency indicated that the Ministry has delivered some items to schools. However, the computer and accessories will be delivered upon completion of the IT labs in four remote secondary schools in areas namely Port Kaituma, Annai, Aishalton and Waramadong.

Recommendation: The Audit Office recommends that the Ministry puts measures in place to ensure furniture and equipment purchased for schools are delivered in a timely manner. (2013/108)

Account Area – University of Guyana Science and Technology Support Project

245. The sum of \$225M was allocated for (a) provision of curriculum reform; (b) ICT development; (c) rehabilitation of infrastructure; and (c) capacity building and studies - IDA.

246. The University of Guyana Science and Technology Support Project was funded by the Government of Guyana and the International Development Association (IDA) under Credit Agreement № 4969-GY and was subject to separate financial reporting and audit. According to the Appropriation Account, amounts totalling \$35.244M were expended during the period under review. However, the records of the Project reflected expenditure totalling \$70.596M, giving a difference of \$35.352M.

Ministry's Response: The Head of Budget Agency explained that the amount of \$35.352M reflects amount paid by the Project to the University of Guyana for the payments of grants and honorarium in December 2013. Hence this amount was not reflected in the Ministry of Finance records as foreign inflows. As the final expenditure is incurred, it will be reflected as foreign inflows in the Ministry of Finance records in 2014.

247. The following was observed in relation to the general operations of the University of Guyana Science and Technology Support Project, viz.

- (a) The rate of delivery was slow. For the year 2012 the Project planned to spend US\$1.440M, while for the year 2013, a total of US\$3.036M was to be expended. The amounts when aggregated comprised 39% of the total project cost of US\$11.450M. Nonetheless, the financial statements for the initial period 20 September 2012 to 31 December 2013 indicated that planned expenditure was only US\$387,713, a difference of US\$4.088M. This gave indications that there was a revised budget, but such a budget was not provided for audit scrutiny.
- (b) The planned expenditure of US\$387,713, according to the financial statements, represented only 9% of the original plan of US\$4.476M for the period 20 September 2012 to 31 December 2013 and 3% of the total project cost. Given the fact that the duration of the Project was approximately sixty months and the financial statements covered a period of fifteen months, the failure to achieve anticipated levels of expenditure activity could lead to completion delays and possibly cost overruns of the Project.
- (c) Even if the planned expenditure of US\$387,713 could be authenticated, the IDA disbursed to the Project amounts totalling US\$948,078 for the year 2013, but the Project expended only amounts totalling US\$348,001 during that year. The sum expended represents 90% of planned expenditure of US\$387,713, a commendable factor. Nonetheless, in comparison to the disbursements, expenditure represented only 37% of the amount received from the IDA. It is unclear therefore why the Project requested US\$948,078 from the IDA, when in fact the stated plan was to spend only US\$387,713.

Ministry's Response: The Head of Budget Agency explained that:

- (a) It was envisioned that the project will start early of 2012, hence the budgeted allocation for January to December 2012. However the Financing Agreement was signed on September 30, 2012 and actual implementation commenced in December 2012. This inevitably affected 2012 planned expenditure. Nonetheless, the Project Unit is in consultation with the Ministry of Finance and the World Bank to review and revise the planned expenditure as per the operations manual. This will result in an updated and realistic budget. It should be noted however, that the completion date remains 30th June 2017 and we do not envision cost overruns.
- (b) The World Bank's system of requesting disbursement is on a six months cash-forecast basis. Hence the project would request three (3) months advance while withdrawal applications are in process or in transit. This is to avoid cash flow problems.

Recommendation: The Audit Office recommends that the Ministry take the necessary steps to ensure that the Project achieves the anticipated level of activity. (2013/109)

AGENCY 44
MINISTRY OF CULTURE YOUTH & SPORT

Current Expenditure

Prior year matters which have not been resolved

248. The Ministry was still to recover overpayments in salaries totalling \$640,977 including deductions totalling \$170,543, which remained outstanding from the year 2005.

Ministry's Response: The recovery exercise is still ongoing, delinquent employee's names will be published in the media.

Recommendation: The Audit Office recommends that the Ministry continue to pursue the matter with a view to recovering the overpayments. (2013/110)

249. The sum of \$199.324M was disbursed as Subsidies and Contributions to the two agencies under the control of the Ministry, as shown in the table below. The amounts were verified as having been received by the respective agencies. These agencies are required by law to have separate audit and, have their reports submitted to the National Assembly. At the time of reporting in June 2014, only audit reports for the National Sports Commission for the years 2005 to 2010 were submitted to National Assembly. Below is the status of each account:

Entity	Amount \$'000	Last Audit Report	Laid in National Assembly	Remarks on Financial Statement
National Trust	48,792	2012	None	No other Financial Statement received
National Sports Commission	150,532	2013	2005-2010	
Total	199,324			

Ministry's Response: The reports for the National Sports Commission for the years 2011, 2012 and 2013 will be laid in the National Assembly shortly. The reports for National Trust for the years 2006-2012 will be laid in the National Assembly shortly, while the financial statement for 2013 is in preparation stage.

Recommendation: The Audit Office again recommends that the Ministry make a special effort to have these accounts laid in the National Assembly. (2013/111)

250. The Ministry deposited revenues totalling \$48.561M into the Special Project Account №. 01626004000, instead of the Consolidated Fund. This sum consisted of revenues totalling \$47.791M, and \$770,000 which were realised from the rental of the Guyana National Stadium and the sale of the Guyana Classic respectively. This practice was observed, and reported on, in the previous accounting period

Ministry's Response: A written request dated 2 July 2014 was sent to the Finance Secretary seeking permission to operate a bank account at the Bank of Guyana for the Guyana National Stadium and at the time of reporting no response was received. The matter is being pursued assiduously.

Recommendation: The Audit Office recommends that the Ministry take immediate action to ensure all revenues collected are deposited intact into the Consolidated Fund. (2013/112)

Current year matters with recommendations for improving in the existing system

Other Matters

251. Sixteen payment vouchers valued at \$7.578M, in relation to the current accounting period, were not provided for examination. In the circumstances, the propriety, accuracy and validity of the expenditure charged to the appropriation accounts could not be validated.

Ministry's Response: The Ministry continues its efforts to locate the missing vouchers and has implemented a system to avoid the recurrence of missing vouchers.

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing payment vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2013/113)

252. The Ministry operated a Special Bank Account № 01626004000 into which funds from various sources such as UNICEF, UNFPA, DIGICEL, Republic Bank and the Guyana Lotteries Commission are deposited and from which related expenditure was facilitated. In addition, it was observed that the Ministry continued to inappropriately meet unrelated expenditure from this account. The bank balance on this account as at 31 December 2013 was \$15.108M, while the cash book balance was \$9.795M.

253. During 2013, significant unexpended balances on capital and current provisions totalling \$106.096M, as shown in the table below, were withdrawn and deposited into this account in December 2013, January and May 2014, respectively. The transfer of the balances was in fact a breach of Section 43 of the Fiscal Management and Accountability Act 2003, which require the repayment of all unexpended sums to the Consolidated Fund.

Line Item	Description	Amount \$'000
6321	Installation of AC units at NCC	56,714
4501800	Payment for equipment for Synthetic Track	49,000
6322	Subvention for Commonwealth Association	262
6321	Subvention for Boy's Scout Association	120
Total		106,096

254. With reference to the installation of new air condition units at the National Cultural Centre the Ministry requested the approval of the National Board of Procurement and Tender Administration to award the contract to the lower of two bidders in the sum of \$56.714M. This request was not approved by the National Board of Procurement and Tender Administration. However, on 13 January 2014 the other bidder filed a “writ of certiorari and mandamus” against the Minister of Culture, Youth & Sport. Audit checks revealed that during 2014 amounts totalling \$14.609M were expended leaving a balance of \$42.105M.

255. In relation to the payment for equipment for the Synthetic Track, the Ministry by way of letter dated 12 November 2013, requested the approval of the National Board of Procurement and Tender Administration to procure the equipment in the sum of US\$236,611.95 equivalent to G\$49M by means of Sole Sourcing. This request was not approved by the National Board of Procurement Tender Administration due to lack of justification. The National Board of Procurement Tender and Administration also recommended that a Competitive Method of Procurement be used to acquire the equipment needed.

Ministry's Response: Funds were withheld for the following reasons:

- (a) With respect to the installation of AC units at NCC a bidder filed litigation against the subject Minister.
- (b) With respect to payment for Synthetic Track the supplier was found to be not authentic.

A system is now in place to avoid a re-occurrence.

Recommendation: The Audit Office recommends that the Ministry take immediate action to ensure compliance with the provisions of the Fiscal Management and Accountability Act 2003. (2013/114)

AGENCY 45
MINISTRY OF HOUSING & WATER

Capital Expenditure

Prior year matter, which have not been resolved

256. The Guyana Water Incorporated (GWI) and the Central Housing and Planning Authority (CH&PA) were respectively funded by subvention of \$250M and \$150M respectively. GWI was last audited for the year 2013 and an Unqualified Opinion was issued. The audit for the CH&PA was last done for the year 2013 and these accounts are to be laid in the National Assembly.

Ministry's Response: The Head of the Budget Agency indicated that these financial statements will be sent to Parliament to be laid in the National Assembly.

Recommendation: The Audit Office recommends that the Ministry ensure that the accounts of the GWI and CH&PA are laid in the National Assembly. (2013/115)

AGENCY 46
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Current Expenditure

Prior year matters, which have not been resolved

257. The Georgetown Public Hospital Corporation (GPHC) is a separate entity, which was established under the Public Corporation's Act 1988 No. 3 of 1999, but continued to receive appropriations instead of a subvention from the Government. This practice is not in keeping with the requirements of the Fiscal Management and Accountability Act (FMA Act) Part XII Sections 79 and 80. Such legislation requires the entity to keep separate books of accounts to record Assets and Liabilities as well as Income and Expenditure and to have separate financial audit and reporting.

Corporation's Response: The Georgetown Public Hospital Corporation recognises its limitation in resolving the issue of funding and reporting as "A Corporation". However, this issue was brought to the attention of the Board of Directors by the Chief Executive Officer, to the former subject Minister by way of letter dated August 18, 2009 and also to the current subject Minister by way of letter dated 30 December, 2011. The previous subject Minister has since made the necessary submission to the Cabinet for consideration.

Recommendation: The Audit Office recommends that the Corporation follow-up with the subject Minister with a view of having the necessary representation made to the Office of the Budget for annual subventions instead of appropriations, which would be definitive in paving the way for the Corporation to confirm to the statutory requirement by maintaining separate books of accounts, financial statements and audit reporting. (2013/116)

258. The Corporation had still not recovered amounts of \$527,439, which remains outstanding in relation to twenty-five employees that were overpaid during the year 2012. In that year, audit checks had identified twenty-seven instances, where over payments totalling \$574,210 including deductions amounting to \$42,001 had occurred. However, during the year 2014 the GPHC was able to recover \$46,771 which includes deductions totalling \$4,511.

Corporation's Response: The Head of Budget Agency explained that the Corporation has continued to vigorously pursue employees to have the outstanding amount repaid. It must also be noted that quite a few of these employees have since migrated.

Recommendation: The Audit Office recommends that the Corporation make every effort to follow-up this matter to locate persons overpaid and engage deduction agencies, with a view to recovering the amounts overpaid. (2013/117)

259. The Corporation was still to dispose of 129 instances of expired drugs totalling \$41.725M, which were noted during a verification exercise conducted in June 2013. Initially, the verification exercise that was conducted at GPHC Offsite Location, Ruimveldt and the Pharmacy Bond had recorded 265 instances of expired drugs valued at \$65.080M. In the subsequent period, the Corporation was able to dispose of 136 instances that had a total value of \$23.355M. For the period under review, there were 202 additional instances of expired drugs with an approximate value of \$58.059M.

Corporation's Response: The Head of Budget Agency explained that:

- Over the years GPHC has expanded its services and as such the demands for medicines have significantly increased. GPHC having acknowledged the various challenges with regards to this increased demand, and the management of pharmaceutical manually, has partnered with PAHO to assist with the mitigation of these challenges.
- Currently, this partnership has borne fruit and PAHO through its consultant is in the process of implementing a Purchasing, Inventory & Distribution Software (Supply Chain Management System) in the pharmacy. This software will provide real time data and will capture dispense to user information which will enable a more accurate and effective quantification and forecast.
- Additionally, the following steps were also taken to improve the management of drugs:

- i. Projections of annual needs – all drugs stored in all locations (bonds, dispensaries, and wards) are discounted from the annual forecast to avoid procurement of excessive drugs/overstocking.
- ii. Safety level – the level of buffer stock will be periodically reviewed for type and quantity depending upon demand and frequency of usage.
- iii. Storage – stock rotation using first expiry first out (FEFO) method.
- iv. Controls – daily tracking of expiry drugs when drugs are received by recording of expiry date on the Bin Cards, issuance of drugs with the shortest expiry date first, performance of monthly stock count and reconciliation, and timely update of records and more frequent issuance of management reports of stock expiration, and stock levels reports.
- v. Cooperation – GPHC continues to strive for a harmonious relationship with MMU, MoH so that shared information will facilitate the redistribution of surplus drugs and drugs with short expiry dates. This will certainly minimise the volume of expired drugs.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to facilitate the disposal of expired drugs, while undertaking a country-wide survey to determine the realistic needs of pharmaceuticals and other medical supplies in order to reduce losses through expired drugs. (2013/118)

Current year matters, with recommendations for improvement in the existing system

Account Area - Drugs and Medical Supplies

260. The sum of \$1.817 billion was budgeted for purchases of drugs and medical supplies. The provision was increased to \$1.827 billion through virements from other appropriations. As at 31 December 2013, the full amount was expended, as detailed in the table below:

Supplier	Amount \$'000
New GPC Inc.	957,832
K. D. Enterprise	286,171
DOCOL - Medical Gas	268,165
International Pharmaceutical Agency	43,777
INOR Orthopaedics	26,816
R.P. Medical	24,079
Ansa Mcal	21,972
Diamed	21,355
Pharmagen Enterprise	20,859
Meditron Scientific Sales	14,848
Geddes Grant	13,859
Antillean Clinical Lab	10,984
Health International Inc.	9,508
Alcon	9,500
Scientific Supplies & Technology	9,273
US IOL Inc.	8,132
Miscellaneous	79,806
Total	1,826,936

261. As can be noted, amounts totalling \$957.832M were paid to the New GPC Inc. An examination of the records revealed that the payments related to the following groups:

Description	Quantity	Amount \$'000
Major Contract	1	716,290
Purchase Orders	131	230,939
Miscellaneous		10,603
Total	132	957,832

262. An examination of the payments revealed that:

- (a) The major contract had an aggregate value of \$871.169M, of which the Corporation paid \$716.290M during the year. The contract, which was valid for the period 15 July 2013 to 14 July 2014, was required to be supported by a guarantee to the value of the full contract sum. However, there were two bank guarantees with an aggregate value of only \$500M and each had a validity of only three months. Both guarantees expired in October 2013 and there was no guarantee in force for the remainder of the contract period, even though to the time of writing the supplier was still to deliver medical supplies valued at \$2.982M.

- (b) The payment of \$230.939M in relation to 131 purchase orders represents the aggregate value of the orders. It should be noted that the Corporation failed to solidify fifty-seven awards totalling \$222.368M, in keeping with the requirements of the Procurement Act of 2003. At the time of reporting, the contractor was still to supply goods valued at \$1.137M.

Corporation's Response: The Head of Budget Agency explained that the Corporation owes NGPC the sum of \$2.312M, the difference between deliveries and payments, hence, the Corporation would honour this payment and consider the contract closed. It must be noted that these purchases were made throughout the year as relates to the exigencies of services and were accrual accounting transactions (payments were made after deliveries). The procurement procedures were followed whereby quotations (Offer) were solicited from vendors and evaluation of prices and technical specification was conducted and approval was given by the NBPTA and subsequent purchase orders (Acceptance) were issued. These orders are for one off (immediate) delivery often referred to as 'Spot Contract'.

Recommendation: The Audit Office recommends that the Corporation take immediate steps to have the contractor fulfill the obligations under the contracts for the year 2013, while ensuring that all transactions for the acquisition of supplies meet the requirements of the Procurement Act. (2013/119)

263. In relation to suppliers other than New GPC Inc., the Corporation failed also to solidify the awards in keeping with the requirements of the Procurement Act of 2003. At the time of reporting, suppliers were still to deliver goods valued at \$3.150M.

Corporation's Response: The Head of Budget Agency explained that these purchases were made throughout the year as relates to the exigencies of services and were accrual accounting transactions (payments were made after deliveries). The procurement procedures were followed whereby quotations (Offer) were solicited from vendors and evaluation of prices and technical specification was conducted and approval was given by the NBPTA and subsequent purchase orders (Acceptance) were issued. These orders are for one off (immediate) delivery often referred to as 'Spot Contract'.

Recommendation: The Audit Office recommends that the Corporation comply fully with the requirements of the Procurement Act 2003. (2013/120)

Accounting for Expenditure

264. There was a breach of the provisions of Section 42 of the Fiscal Management and Accountability Act 2003 when the Ministry failed to refund to the Consolidated Fund twelve cheques valued at \$12.770M that were drawn on the Appropriation Account for the year 2013. As such, the Appropriation Account was inflated by the sum.

Recommendation: The Audit Office recommends that the Corporation institute measures to ensure full compliance with Section 43 of the FMA Act, which requires unexpended balances to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. (2013/121)

265. Cheque Orders are required to be cleared within sixteen days of their issue through the submission of bills and/or receipts or other supporting documents. An examination of the cheque order register revealed that 284 orders valued at \$497.028M were raised for the year. However, the dates the orders were cleared were omitted from the register. In the circumstances, it could not be determined whether the Corporation complied with circularised instructions regarding the clearing of cheque orders.

Corporation's Response: The Head of Budget Agency explained that these cheque orders were done for vendors who did not give the hospital credit. The Corporation maintained a sequential numbering register and was unaware that it was mandatory for such to be cleared within sixteen (16) days. The Corporation has since put systems in place to ensure compliance.

Recommendation: The Audit Office recommends that the Corporation take immediate action to align its cheque orders record to the requirements of circularised instructions. (2013/122)

266. The Ministry did not take steps to account for its expenditure, in that for the period under review, a total of seven payment vouchers totalling \$10.539M were not presented for audit examination. As a result, it could not be determined the propriety of the payments made and whether value was received for the sums expended.

Corporation's Response: The Head of Budget Agency explained that it was reduced to three payment vouchers with an aggregate of \$201,098.

267. Notwithstanding the explanation given, the Corporation in support of four payment vouchers, submitted documentation that suggests expenditure of a related magnitude. However, actual payment vouchers were not presented to enable a proper determination that the documents in fact were related to the transactions, were complete and accurate, had been authorised and were acknowledged by the payees concerned.

Recommendation: The Audit Office recommends that the Corporation put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2013/123)

268. The following unsatisfactory features were observed in relation to the management of the Corporation's finances, viz.

- (a) There was an apparent misappropriation of sums amounting to \$5.115M, where a cashier acting alone or with persons unknown was considered suspects.
- (b) The operations of the Cashier's Cage were inadequately monitored and supervised.
- (c) The system of checking off revenue before it was banked was lax.
- (d) The banking of revenue and encashing of cheques, which was done by the Office Assistant, was not in keeping with sound financial practices. Moreover, it was not within the Office Assistant's duties to carry out such tasks.

- (e) The facility where employees' personal cheques were encashed had contributed to loss of cash.

Corporation's Response: The Head of Budget Agency explained that the Office of the Director of Public Prosecution through the Guyana Police Force has since requested that a fresh audit be done by the Internal Audit Department of GPHC.

Recommendation: The Audit Office recommends that the Corporation put systems in place to ensure that there are adequate internal controls, including supervisory controls, to guarantee the safety of the Corporation's cash and other assets. (2013/124)

Stores and Other Public Property

269. As shown in the table below, validation exercises were carried out on a sample of 142 items of stock, including pharmaceutical and other medical supplies. Overall, shortages were identified in 42.9% of the instances examined, compared to a 14.1% overage rate. The respective values of the shortages and overages identified could not be readily determined.

Location of Store	Items Checked	Percentage Short	Percentage Over
Central Stores – GPHC Compound	38	68.4	26.3
Pharmacy Bond – GPHC Compound	40	12.5	-
Off-Site Bond - Ruimveldt	64	46.9	15.6
Overall	142	42.9	14.1

270. Validation exercises carried out on a sample of forty-eight items of stock at the Orthopedic Stores, Hardware Bond and Central Stores revealed negative balances on Bin Cards even though items were physically in stock. The table below provides the details of the instances.

Description of Item	Unit	Bin Card Balance	Physical Count
Knee Support	Each	-1	58
Pressure Tank	Each	-1	1
Toilet Set	Each	-12	1
Blood Culture Grouping Reagents Anti B/Nova	Bottle	-17	12
Bilinbin Potal 120ml Pointe	Box	-2	1

Corporation's Response: The Head of Budget Agency explained that there were several discrepancies with these findings, such as, items No. 21 and 25 were counted as each when the stock keeping unit (SKU) is of box. This has resulted in calculated variances and for item No. 23 no size was stated.

271. Notwithstanding the agency’s response the Audit Office of Guyana (AOG) contends that the counts were conducted together with its operational personnel. Further, where it is contended the unit of measurement was different, that is “each” instead of “box”, the AOG has recalculated based on the number of items contained therein and have computed an equivalent discrepancy. In relation to the absence of size, the records did not clearly indicate that the item was size specific and during the activity size was not observed.

Recommendation: The Audit Office recommends that the Corporation fully comply with the requirements of the Stores Regulations which relates to the accounting for items of stores. (2013/125)

Capital Expenditure

Prior year matter, which has not been resolved

272. At the time of reporting, the 2010 purchases of sixty-eight x-ray cassettes valued at \$1.883M were still not received by the Corporation. The circumstances leading to the delay in delivery could not be readily discerned.

Corporation’s Response: The Head of Budget Agency explained that it was fraud by a company that can no longer be traced even though several efforts were made via email, telephone and even physical verification of the address.

Recommendation: The Audit Office recommends that the Corporation engage the Ministry of Finance to bring closure to the matter. (2013/126)

AGENCY 47
MINISTRY OF HEALTH

Current Expenditure

Prior year matters, which have not been resolved

273. The Ministry had still not recovered the outstanding amounts of \$1.859M, which were overpaid to employees of the Ministry for the years 2007, 2011 and 2012. The overpayments were as a result of pay change directives for dismissals and resignations being forwarded late to the Central Accounting Unit of the Ministry. The table below shows the amounts overpaid for the respective years.

Year	Net salaries (A) \$	Deductions (B) \$	Total (A+B) \$
2007	0	476,158	476,158
2011	757,371	345,867	1,103,238
2012	205,299	74,169	279,468
Total	962,670	896,194	1,858,864

Ministry's Response: The Head of Budget Agency indicated that letters requesting the refunds were written to the National Insurance Scheme and the Guyana Revenue Authority. In addition, Directors/Heads of Departments and Supervisors will be reminded to send staff lists to the Accounts Department on a monthly basis as it relates to staff movement, which will enable the Accounts Department to delete officers' names from the Ministry's payroll on a timely basis, thus avoiding overpayment of salaries and deductions.

Recommendation: The Audit Office recommends that the Head of Budget Agency renew its efforts to engage deduction agencies, with a view to recovering the amounts overpaid. (2013/127)

274. The six suppliers, listed in the table below, received full contract sums totalling \$162.968M in 2012. However, they failed to deliver drugs and medical supplies totalling \$114.002M, which are still outstanding for the year 2012. In a related matter, the New GPC Inc. was still to supply a total of \$11.863M worth of deliveries in respect of the year 2011.

No.	Supplier	Contract Sum \$'000	Delivered \$'000	Outstanding \$'000
1	Productos Roche	105,285	32,929	72,356
2	Caribbean Medical Supplies	30,038	8,860	21,178
3	Trans Continental Ltd	24,577	7,177	17,400
4	Henry Schien Inc.	2,218	-	2,218
5	PAHO	468	-	468
6	SHIMADZU	382	-	382
Total		162,968	48,966	114,002

Ministry's Response: The Head of Budget Agency has acknowledged the finding that the deliveries are still outstanding.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to have the contractor fulfil the obligations under the contracts for the years 2011 and 2012. (2013/128)

275. Verification exercises conducted at a number of bonds and warehouses during 2013 revealed that there were 327 items of expired stock with an approximated value of \$208.090M. In this regard, there was no evidence that the Ministry took action to have them destroyed by the competent authority.

Location	Items	Approx. Value \$'000
Ruimveldt Offsite	95	120,980
Diamond Warehouse	135	84,626
Bartica	19	127
Cane Grove	24	75
Mabaruma	29	1,210
Mahaicony	25	1,072
Total	327	208,090

276. A similar exercise carried out during the months of July and August 2014 also revealed large quantities of expired pharmaceuticals and other medical supplies at hospitals, warehouse and a health centre. The value the stock of expired pharmaceuticals could not have been readily determined, because the Ministry failed to provide the related information. The table below summarizes the incidences of expiry of pharmaceuticals and other medical supplies observed in 2014.

Location	Items
Diamond Warehouse	346
Linden Hospital Complex	205
Ruimveldt Offsite	115
West Demerara Regional Hospital	112
Agricola Health Centre	81
Diamond Hospital	67
New Amsterdam Regional Hospital	14
Total	940

Ministry's Response: The Ministry has noted that it is not taken in isolation the quantities of expired medical as a qualitative statement. The expired medicine must be analysed as a percentage of the quantity received and issued. The World Health Organization standard for developing countries is 5% of the total value of purchases. It should be noted also that the Ministry is currently working to ensure that accurate information is received from the Health Facilities requesting supplies. The requested information is aggregated along with the Essential Drug List to forecast for the yearly procurement. A model to consider is that of HIV/AIDS Projection for Drugs. This consequent expiry potential increased when many persons did not get ill and not because the methodology of quantification was wrong. Audit team may want to consider this as subjective opinion only. The Ministry is currently in the process of making arrangements for the destruction of the expired drugs.

Recommendation: The Audit Office again recommends that the Ministry undertake a country-wide survey to determine the realistic needs of pharmaceuticals and other medical supplies in order to reduce losses through expired drugs. (2013/129)

277. The Ministry is still to provide “Delivery Notes” and/or “Stores Received Notes” to evidence the receipt of indents valued at \$6.340M. Similarly in 2013, purchases, on eighteen vouchers totalling \$106.302M from the current provisions of the Ministry were not supported by “Delivery Notes” and/or “Stores Received Notes” to evidence the receipt of goods.

Ministry’s Response: The Head of Budget Agency acknowledged the finding and indicated that efforts are being made to locate and produce the documentation for audit.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided in a timely manner. (2013/130)

Current year matters, with recommendations for improvement in the existing system

278. The Ministry had not taken the necessary steps to ensure that all employees are registered with the National Insurance Scheme (NIS). For the period under review, twelve employees were without NIS numbers, prompting suspicions that these employees may not have been registered with the Scheme. In a related matter, it was observed that seven employees were using temporary NIS numbers. It should be emphasized that the failure to register employees with the Scheme, has implications for their social security and other benefits.

Ministry’s Response: The Head of Budget Agency has acknowledged the finding and indicated that the Ministry is in the process of registering the employees. The employees with temporary numbers will be informed to update their numbers to permanent.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all employees are registered with the NIS since the failure to register employees with the Scheme has implications for their social security and other benefits. (2013/131)

Account Area – Goods

279. In 2013, the Ministry expended amounts totalling \$2.747 billion for pharmaceutical and medical supplies as shown in the table below. The procurement of pharmaceutical and medical supplies by the Ministry of Health was based on awards by the National Board of Procurement and Tender Administration to the New GPC Inc. and other local and international agencies involved in the supply of drugs and medical supplies. In relation to the 2013 purchases, the following details are given in the table below:

Supplier	Amount \$'000
New GPC Incorporated	2,229,419
PAHO	142,458
Caribbean Medical Supplies	72,683
Inter-Departmental Warrants	58,317
International Pharmaceutical Agency	42,702
Henry Schien	34,219
Supply Chain Management	24,808
Meditron Scientific Sales	23,115
Linden Hospital Complex	22,834
Eureka Laboratory	16,819
Health International	14,046
Bryden PI Ltd.	13,173
Demerara Oxygen Company Ltd.	12,570
Miscellaneous Suppliers	11,288
Diamed	10,938
Associated Industries Ltd.	9,398
Kalabule Chemical Co. Inc.	4,304
Ansa McAl	4,076
Total	2,747,167

280. The transactions with New GPC included ten contracts valued at \$2.374 billion of which freight charges totalling \$180.496M were included in three contract sums. The contracts were supported by six bank guarantees with an aggregate value of \$2.554 billion. The guarantees were required to be valid for one year, but each had a validity of only three months and a set expiry pattern in months ending October 2013, January 2014, February 2014 and March 2014. There were no guarantees in force at the time of the examination in July 2014, but the contractor was still to deliver goods valued at \$323.321M, as detailed in the table below:

No.	Contract	Date	Payments \$'000	Deliveries \$'000	Outstanding \$'000
1	2/13	12.12.2013	1,405,777	1,334,796	70,981
2	6/13	18.11.2013	236,558	80,276	156,282
3	10/13	17.12.2013	143,148	64,101	79,047
4	12/13	16.12.2013	5,054	0	5,054
5	62/13	31.12.2013	48,965	37,008	11,957
Total			1,839,502	1,516,181	323,321

Ministry's Response: The Head of Budget Agency acknowledged the finding and indicated that efforts are ongoing to ensure that all outstanding drugs and medical supplies are delivered.

281. In relation to suppliers other than the New GPC Inc., payments totalling \$435.344M were made to twenty-one local and overseas suppliers. However, only one contract for goods valued at \$71.009M was supported by a bank guarantee. At the time of reporting, nine suppliers did not fully satisfy their obligations with the result that goods valued at \$192.057M remained outstanding.

Supplier	Payments \$'000	Handling \$'000	Cost \$'000	Deliveries \$'000	Outstanding \$'000
PAHO	142,458	5,590	136,868	87,299	49,569
Henry Schien	34,219	0	34,219	0	34,219
International Pharmaceutical Agency	42,702	0	42,702	11,396	31,306
Caribbean Medical Supplies	72,683	864	71,819	56,169	15,650
Supply Chain Management	24,808	4,286	20,522	0	20,522
Meditron Scientific Sales	23,115	97	23,018	1,203	21,815
Bryden PI Ltd.	13,173	3	13,170	0	13,170
Eureka Laboratory	16,819	0	16,819	12,699	4,120
Patterson Medical	1,688	2	1,686	0	1,686
Total	371,665	10,842	360,823	168,766	192,057

Ministry's Response: The Head of Budget Agency acknowledged the finding and indicated that efforts are ongoing to ensure that all outstanding drugs and medical supplies are delivered.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to have all contractors fulfill their obligations under the contracts for the year 2013. (2013/132)

Accounting for Expenditure

282. During 2013, the Ministry of Health transferred to the Linden Hospital Complex amounts totalling \$266.152M, to meet the operational costs of the Hospital. The transfers were made from provisions within the Ministry's current appropriations. The utilization of the current appropriation to fund the Hospital was questioned, because funding for that entity was included under a programme in the budget as though it was a department of the Ministry, while disbursements to the Hospital were done as if it was a subvention agency under the Ministry. The following was also evident:

- (a) The Linden Hospital Complex was not an autonomous or semi-autonomous body regulated under an Act of Parliament.
- (b) The entity was managed by a Board of Directors and was not required to provide the Ministry with financial or other reports that would indicate that some form of Ministerial supervision was exercised over its processes.

- (c) Amounts totalling \$242.129M were expended during 2013. The unspent balance of \$24.023M was paid over to the Consolidated Fund on 16 and 30 January 2014 in breach of Section 43 of the Fiscal Management and Accountability Act (FMA Act) which states that “at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund.” Since the refund to the Consolidated Fund was not timely, the Appropriation Account for 2013 was not adjusted, resulting in the Account being overstated by the amount.

Ministry’s Response: The Head of Budget Agency indicated that the Linden Hospital Complex is an Activity and receives funding under Programme 474 – Regional Health Services. The Linden Hospital Complex was approved by Cabinet to function as a Board in 2013 and the Complex provided receipts to cover all expenditure incurred to the Ministry. The sum of \$24.023M was paid over to the Consolidated Fund. The accounting records were balanced on and after the end of the financial year hence it would have been impossible to pay over the balance before.

Recommendation: The Audit Office again recommends that the Ministry take affirmative action to discuss this matter with its subject Minister and, if necessary, the Office of the Budget of the Ministry of Finance, with a view to having definitive decisions and action towards regularising the status of the Linden Hospital Complex. (2013/133)

283. A number of irregularities were committed at the Linden Hospital Complex during 2013. Investigations revealed that amounts totalling \$24.204M were misappropriated due to unauthorized pay changes being made by one officer to increase another officer’s salary, reactivating a former employee and the creation of a fictitious employee. The salaries of the officers were then channeled into the bank account of two officers of the Complex. The matter attracted the attention of the Court and at the time of reporting, one officer was convicted of the charges.

Ministry’s Response: The Head of Budget Agency indicated that the matter is a police case and still ongoing.

Recommendation: The Audit Office recommends that the Ministry continue to monitor the proceedings in this matter. (2013/134)

284. There was also a breach of the provisions of Section 43 of the Fiscal Management and Accountability Act (2003) when the Ministry failed to refund to the Consolidated Fund 394 cheques valued at \$292.403M that were drawn on the Appropriation Accounts for the year 2013. As such, the Appropriation Accounts were inflated by the sum. While at the time of reporting, some thirteen cheques valued at \$3.867M were still on hand, the others were expended during 2014.

Ministry’s Response: The Head of Budget Agency acknowledged this finding and indicated that the Ministry was in the process of verifying the details of the transactions before the payments are made.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure full compliance with Section 43 of the FMA Act which requires unexpended balances to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. (2013/135)

285. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills and/or receipts or other supporting documents. However, an examination of the cheque order register revealed that in twenty-three instances valued at \$2.150M the dates cheque orders were cleared were omitted from the register. In relation to cheque orders where the dates of clearing were identified, there were 330 instances valued at \$38.336M, where orders were cleared on average forty-seven days after the required time. The register also revealed nine cheque orders valued at \$1.326M that were not cleared at the time of reporting. In the year 2012, a similar observation was made, where nine cheque orders valued \$423,200 remained outstanding. It is therefore clear that the Ministry did not comply fully with the regulations governing the clearing of cheque orders.

Ministry’s Response: The Head of Budget Agency acknowledged the finding and indicated that the Cheque Order Register has now been updated to reflect the dates the vouchers are cleared. In some cases when the suppliers are unable to supply within sixteen (16) days, the Ministry is unable to clear within the specified time allocated.

Recommendation: The Audit Office again recommends that the Ministry take immediate action to align its cheque orders record to the requirements of circularised instructions, while taking measures to locate the missing cheque order vouchers. (2013/136)

Stores and Other Public Property

286. As shown in the table below, validation exercises were carried out on a sample of 354 items of stock, including pharmaceutical and other medical supplies, stationery, dietary, electrical and janitorial items. Overall, shortages were identified in 8.5% of the instances examined, compared to a 6.2% overage rate. The respective values of the shortages and overages identified could not be readily determined.

Location of Store	Items Checked	Percentage Short	Percentage Over
Kingston	190	10.5	12.6
Diamond Warehouse	68	36.7	29.4
New Amsterdam Regional Hospital	49	24.4	38.7
West Demerara Hospital	26	57.6	11.5
Diamond Hospital	21	14.2	-
Overall	354	8.5	6.2

Ministry’s Response: The Head of Budget Agency indicated that all shortages/excesses are being investigated at the Kingston Bond and the Diamond Warehouse and corrective action will be taken to clear the issue.

Recommendation: The Audit Office recommends that the Ministry fully comply with the requirements of the Stores Regulations which relates to the accounting for items of stores. (2013/137)

287. The Ministry failed to maintain a master inventory to reflect acquisitions and disposals of assets as required by the Stores Regulations. These Regulations also require the marking of assets to properly identify them as Government's property. In this regard, the Ministry took action to mark vehicles, but did not extend this requirement to other assets.

Ministry's Response: The Head of Budget Agency explained that the master inventory is being updated of acquisitions and disposals as they occur and the exercise is estimated to be 60% completed.

Recommendation: The Audit Office again recommends that the Ministry take immediate steps to ensure that the Stores Regulations is complied with, as it relates to maintaining a master inventory and the marking of assets. (2013/138)

288. Circularized instructions require that log books and historical records be kept for each vehicle owned and/or operated by the Ministry to record authorized journeys and other pertinent information. However, log books for twenty-three vehicles were not properly written up with pertinent information such as fuel and lubricant supplied, number of miles travelled and purpose of journeys.

Ministry's Response: The Head of Budget Agency explained that the Ministry's drivers have been instructed about the correct way of filling out their log books. In addition to this, corrective action will be taken to update the log books with the pertinent information.

Recommendation: The Audit Office again recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2013/139)

Capital Expenditure

Prior year matters, which have not been resolved

289. The contract for the construction of an Acute Care Psychiatric Hospital in Region № 6 was awarded in 2011 to the lowest responsive bidder in the sum of \$112.739M. At the end of 2012, the contractor was paid sums amounting to \$91.923M of which \$15.722M were for unexecuted works. Physical verification of the works on 4 September 2013 revealed that the works appeared to have been abandoned for a prolonged period of time, no personnel or equipment from the contractor was on the site and the site was overgrown with vegetation. Termite nests were also noted on various areas of the building. At the time of reporting in June 2014, there was no evidence that the works were completed and the amount overpaid recovered from the contractor.

Ministry's Response: The Head of Budget Agency explained that the contract was extended to 28 February 2014 for unfinished works to be completed. However, the works are almost complete. The works to be completed are installation of the light fixtures and connection to the source of power and the cover to the roof of the shed over the main entrance amounting to roughly \$3M.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure timely completion of all works, while ensuring that the extension of contracts be validated by documentation that should be provided for audit scrutiny. (2013/140)

290. The Ministry expended the sum of \$200M in 2012 to acquire cardiac cauterisation laboratory materials. However, up to 28 September 2014, when this report was finalized, the items were still not delivered to the Ministry.

Ministry's Response: The Head of Budget Agency explained that a Department is being rehabilitated according to specification at the Georgetown Public Hospital Corporation by the Ministry to accommodate the machine and is expected to be completed in 2014. The cardiac cauterisation machine and power supply was shipped from the USA and is expected to arrive in September 2014. The shipping documents have arrived.

Recommendation: The Audit Office recommends that the Ministry put systems in place to aggressively follow-up with the supplier to have the outstanding items delivered. (2013/141)

Current year matters, with recommendations for improvement in the existing system

291. The Ministry is also awaiting the supply of equipment valued at \$22.075M, which are detailed in the table below. The items were ordered and paid for during December 2013 and January 2014, but was not delivered up to the time of writing.

Description	Amount \$'000
Dental chair (12), upright Bucky stand (1)	9,177
Dental unit (1), cryo unit (1), haemoglobin testing system (110)	5,308
Cardiac monitor (3), automatic processor (1)	2,534
Microscope (7), scale (14), height board (12)	1,966
Wax bath (9), Echo check (2), Otoscope (11)	1,287
Warmer (1), spinal board (13), nitro oxide tank (1)	627
Stabiliser (5), UPS battery (16), projector (2)	1,176
Total	22,075

Ministry's Response: The Head of Budget Agency indicated that the outstanding equipment is expected to be delivered in October 2014.

Recommendation: The Audit Office recommends that the Ministry aggressively follow-up with the suppliers to have the outstanding items delivered. (2013/142)

292. According to the Appropriation Account, no amount was budgeted for the Specialty Hospital Project, but the Ministry received a Supplementary Allotment of \$167.706M. The expenditure of \$167.690M reflected on the Appropriation Account included an amount of \$34.440M paid for consultancy services. In this regard, the Ministry entered into a contract during 2013 with a Trinidad based engineering consultants in association with a local engineering firm and a Trinidad architecture firm, which represented the only bid received for a sum of US\$840,400. This contract was for the supervision of the design, building and equipping of the Specialty Surgical Hospital that was being executed by Surendra Engineering Corporation Limited at Turkeyen, E.C.D. An addendum was made to the contract on 12 November 2013 to facilitate the payment of a mobilization advance of 20% of the contract sum. This advance was paid in December 2013 in the Guyana currency equivalent of \$34,440,000 against a Bank Guarantee that expires on 27 November 2014.

293. Surendra Engineering Corporation Limited signed a contract on 12 September 2012 for a value of US\$18,180,000. In this regard, payments totalling US\$5,560,180.76 were reportedly made for design services, geotechnical services, etc. and included a 20% mobilization payment. The accuracy and validity of the payments could not be determined since the related documentation was not provided to enable verification. There was however, a difference of \$133.250M in the Appropriation Account for the year 2013, which as a result could not be substantiated. The contract to Surendra Engineering Corporation Limited has since been terminated.

Ministry's Response: The Head of Budget Agency explained that the sum of \$133.250M was expended for the site office, architectural designs and geotechnical survey.

Recommendation: The Audit Office recommends that the Ministry do all that is necessary to provide the necessary documentation to enable verification of the expenditure under the Project, including any works that may have been carried out under the contracts awarded. (2013/143)

AGENCY 48

MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY

Current Expenditure

Prior year matters, which have not been resolved

Accounting Area - Payroll

294. During the year 2011, five officers were overpaid net salaries amounting to \$0.871M with related deductions amounting to \$0.173M overpaid to the various agencies. During the period under review five of these officers were written to. The Ministry for years 2005 to 2008 and 2010 had paid over salary deductions totalling \$2.937M to the various agencies particularly Guyana Revenue Authority and National Insurance Scheme. In 2010 amounts totalling \$1.535M were recovered, and in 2011 the sum of \$0.256M was recovered from the agencies leaving \$1.146M outstanding.

Ministry's Response: The Head of Budget Agency explained that continuing efforts are being made by the Ministry in collaboration with the Guyana Revenue Authority and the National Insurance Scheme to recover the remaining balances. In addition, legal advice will be sought from the Solicitor General's Office.

Recommendation: The Audit Office again recommends that the Ministry continue to follow-up with the various agencies and to seek the advice of the Solicitor General's Office where necessary. (2013/144)

295. During 2013, the following unsatisfactory features were observed in relations to the operation of the Old Age Pension programme:

- (a) The Old Age Pension database was still not updated on a regular basis for pensioners who had died. The Ministry is dependent on the General Registrar's Office for the death return reports which is submitted every 3 to 4 months in a disaggregated form. In addition, the Ministry also uses the Probation Officer's Report to update the database;

Ministry's Response: The Head of Budget Agency explained that the Ministry of Labour, Human Services and Social Security like other agencies relies primarily on the General Registrar Office (GRO) for information on deceased persons. In addition to the information from GRO, the Old Age Pension database is cleansed of deceased persons by using information provided by family members, uncollected books via issue sheets and to a lesser extent death announcement in the newspapers which are verified.

- (b) Although, the pension books were sequentially numbered, the numbers were not entered in the database during the period January to June 2013. These numbers were entered into the database from July 2013; and

Ministry's Response: The Head of Budget Agency explained that the OAP pension books numbers are now entered onto the OAP database from July 2013.

- (c) Although the database produced a list of the joiners, it could not produce a list of the leavers.

Ministry's Response: The Head of Budget Agency explained that the software specialist has been contacted to develop an additional feature.

Recommendation: The Audit Office again recommends that the Ministry take urgent action to correct these situations mentioned above. (2013/145)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Other Matters

Imprest Bank Account № 3191 (Old Age Pension and Public Assistance Programme) Reconciliation of Account Status at 31 December 2013

296. The Imprest Bank Account was established to facilitate the operations of the Old Age Pension (OAP) Scheme and the Public Assistance (PA) Programme. The summary of the Account as at 31 December 2013, according to its cash book, is illustrated in the table below:

Description	Amount \$'000
Cash at Bank	24,613
Cash in Hand	0
Vouchers at AG 2011	1,029
2012	691
2013	99,864
Vouchers to Process	39,456
Vouchers to Enter	114,232
Advance O/S	527
Unpaid	390
GPOC Fraudulent Coups	(990)
ASDP Coups	67,529
GPOC	492,659
Total	840,000

297. In 2011 the Ministry of LHS&SS made a claim in excess of \$75M to the Health Sector Development Project, who is contending the accuracy of the sum. As a result, the Health Sector Development Project had recruited an accounting firm to ascertain the correctness of the claim. At the time of this special audit, the results of the audit by the accounting firm were not know/made available. The shortage caused by the non-reimbursement of the said sum could adversely affect the operations of the Imprest. At the time of the audit the sum of \$8.053M was refunded on 8 April 2013, leaving a balance of \$67.529M outstanding from Health Sector Development Project.

Ministry's Response: The Head of Budget Agency explained that on 27th May, 2014, Cabinet endorsed the recommendation of the Cabinet Sub-Committee on the Ministry of Labour, Human Resources and Social Security that the OAP Imprest account should be replenished by the Ministry of Finance in the amount not received from the HSDU/MLHSSS for HIV/SIDS persons. The amount under review is sixty-seven million, five hundred and twenty-nine thousand dollars (\$67,529,000).

298. According to the cash book summary, the sum of \$492.659M shown as Guyana Post Office Corporation (GPOC) indicated that the GPOC was indebted to the Ministry in the said sum of \$492.659M. Details to support this figure were not provided. It should be noted, that examination of the reconciliation statement from the GPOC for December, 2013 revealed that the Ministry was indebted to the Corporation the sum of \$74.171M as at 31 December 2013.

Ministry's Response: The Head of Budget Agency explained that a special reconciliation exercise is currently being conducted by the Accounting Department of the Ministry. After this exercise is concluded, the auditors will meet with the ministry to examine and reconcile the results.

Recommendation: The Audit Office recommends that the Ministry submit the results of the reconciliation for audit scrutiny. (2013/146)

Capital Expenditure

Prior year matter, which have not been resolved

Account Area – Buildings

299. The contract for the extension of the western section of building and the internal remodeling of enclosed offices to cubical desk at Head Office was awarded to the lowest bidder in the sum of \$14.938M. The works were abandoned before the completion date of 4 November 2011. Payments were already made for the now outstanding works totalling \$1.226M. The retention amount of \$1.100M was kept by the Ministry, which still leaves a balance of \$0.126M to be refunded by the contractor. During the period under review no evidence of correspondence to the contractor to refund outstanding balances was seen. However, the sum of \$1.100M was awarded to another contractor for emergency works to the roof of the Ministry.

Ministry's Response: The Head of Budget Agency explained that a written reminder was sent on September 8th, 2014 to the Solicitor General on this matter.

Recommendation: The Audit Office recommends that the Ministry follow-up with this matter with a view to recovering the outstanding overpayment and put systems in place to avoid a recurrence. (2013/147)

AGENCY 51
MINISTRY OF HOME AFFAIRS

Current Expenditure

Prior year matter, which have not been resolved

300. The death of two of the persons to whom salaries totalling \$347,833 were overpaid in September 2009 and July 2010 forestalled the recovery of the sum. In this regard, the Ministry of Finance was asked on 1 October 2013 to approve the write-off of that amount. Notwithstanding this, during the years 2011 and 2012, the Ministry was successful in curtailing overpayment of salaries and has been successful in recovering \$374,899 from four past employees during the years 2012 and 2013.

Ministry's Response: The Head of Budget Agency indicated that the Ministry wrote the Finance Secretary requesting that the sum of \$347,833 which was owed by the two staff members who are now deceased be written off. The Ministry is still awaiting a response.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up with the Finance Secretary, the proposal to write-off the overpaid salaries of \$347,833. (2013/148)

Capital Expenditure

301. The Ministry is still unable to finalise the 2005 matters concerning payments made to acquire 500 MTSL shells and two stallions, which had a total value of \$2.336M. Although the Ministry of Foreign Affairs and the Registrar of the Supreme Court were engaged and certain diplomatic initiatives taken, the attempts have proved futile. The High Commissioner in India was asked on the 18 December 2013 to dispose of the MTSL Shells by sale, but this matter was still to be concluded. In relation to the stallions, the supplier was criminally charged in the matter and had refunded an amount of \$50,000, leaving an outstanding balance of \$971,800. The supplier died on 6 June 2011. Thus a letter was written to the Ministry of Finance on 1 October 2013 requesting the outstanding balance of \$971,800 to be written off. The Ministry is still awaiting a response.

Ministry's Response: The Head of Budget Agency indicated that the Ministry is still awaiting a response from Guyana's High Commissioner, India via the Ministry of Foreign Affairs in respect of the disposal of the MTSL shell by sale. In relation to the stallion, the Ministry is still awaiting a response from the Finance Secretary to have this sum of \$971,800 written off since the supplier is now deceased.

Recommendation: The Audit Office recommends that the Ministry pursue this matter with the relevant authorities to have it cleared. (2013/149)

302. The Ministry is still unable to recover the sum of \$3.402M overpaid on the contract for the construction of the new Capital Dormitory at the Georgetown Prisons. The contract was terminated due to extreme lack of diligence on the part of the contractor and the Ministry levied on the Performance Bond held at the Colonial Life and General Insurance Company Limited (CLICO). Evidence was seen whereby the Ministry wrote the Ministry of Legal Affairs seeking assistance and advice for the institution of proper proceedings against the contractor. A reminder was also sent to the Ministry of Legal Affairs on 28 January 2014 in an effort to conclude this matter.

Ministry's Response: The Head of Budget Agency explained that the Ministry is seeking the advice of the Ministry of Legal Affairs in order to proceed accordingly with this matter.

Recommendation: The Audit Office recommends that the Ministry pursue this matter to finality with the relevant authorities. (2013/150)

Accounts Area - Police Station and Buildings

303. The Ministry is still to recover overpayments made on the remedial works to the floor, walls, roof, windows and doors at the Albion Police Station in the sum totalling \$3.504M, as shown in the table below. The Ministry had written to the Project Consultant for a resolution of the matter, and the consultant has accepted liability. A letter was also written to the Ministry of Legal Affairs on 21 January 2014 for assistance in recovering the amount.

Item №	Description	Amount \$'000
2.1 - 2.6	Roof members	1,819
2.7 - 1.10	Floor members	352
2.11 - 2.15	External Walls	545
2.16 - 1.18	Internal Walls	568
5.1 & 5.2	Sanitary Appliances & fittings	160
	Testing Materials	40
	Insurance	20
Total		3,504

Ministry's Response: The Head of Budget Agency explained that the Consultant has accepted responsibility for this overpayment and is now seeking the advice of the Ministry of Legal Affairs on this matter.

Recommendation: The Audit Office again recommends that the Ministry continue to pursue this matter in an effort to recover the overpayment. (2013/151)

304. The contract for the rehabilitation of Kamarang Police Station was awarded in 2010 in the sum of \$3.348M and during that year amounts totalling \$2.391M were paid on certified works. A subsequent payment of \$697,150 in the year 2012 increased disbursements under the contract to \$3.088M. An inspection of the works in that year revealed that a total overpayment of \$1.273M had occurred as a result of twenty discrepancies in measured works, where payments amounted to \$1.772M and actual works were valued at \$508,600. The Ministry was able to clear to the satisfaction of the Audit Office an amount of \$272,750, leaving a balance of \$1M to be recovered. In that regard, a letter was written by the contractor stating that the outstanding balance owed by him be settled by the Guyana Defence Force, and the GDF have acknowledged the outstanding payment to the contractor.

Ministry's Response: The Head of Budget Agency explained that the contractor and the consultant have acknowledged the overpayment and the contractor have formally indicated that this sum would be repaid from monies owing to him by the Guyana Defence Force (GDF). The GDF has acknowledged that payments to the contractor were outstanding and the Ministry formally wrote the GDF on this matter and is awaiting a response.

Recommendation: The Audit Office again recommends that the Ministry make every effort to recover the overpayments and put systems in place to avoid any overpayment to contractors. (2013/152)

Current year matters, with recommendation for improvement in the existing system

305. In breach of the Fiscal Management and Accountability Act 2003 as it relates to the paying over of unspent balances, one cheque to the value of \$4.321M was drawn in December 2013 and kept on hand until becoming stale dated in June 2014. The cheque should have been refunded to the Consolidated Fund as required by the Act following the lapsing of appropriations on the 31 December 2013, in order to facilitate necessary adjustments made to the accounts.

Ministry's Response: The cheque was updated and will be paid to the relevant supplier.

Recommendation: The Audit Office once again recommends that the Ministry institute measures to ensure full compliance with financial and other requirements set out in the statutes and circularised instructions. (2013/153)

306. A contract was awarded by National Board of Procurement and Tender Administration on the 3 December 2013 in the sum of \$43M to a local supplier for the procurement of vehicles and outboard engines. However, up to the time of reporting, two 150HP outboard engines valued at \$6.200M were still to be delivered. An advance of \$21.605M which represented 50% of the contract sum was paid to the supplier and a second payment of \$17.284M which represents 40% was also paid to the supplier. The final payment of 10% is outstanding. The supplier had not complied with the conditions of the contract. It was explained that the outboard engines would be cleared shortly.

Ministry's Response: The Head of Budget Agency indicated that the outboard engines will be delivered by the end of September 2014.

Recommendation: The Audit Office recommends that the Ministry ensure the supplier fulfills the terms and contractual obligations failing which penalties should be instituted. (2013/154)

Account Area - Equipment – Police

307. Amounts totalling \$63.437M was expended on fingerprint, ballistic, photographic, handwriting, communication, narcotics, traffic, musical and anti-piracy equipment for the year under review. However, only equipment valued at \$12.085M was received to the time of reporting, although explanations indicate that the equipment valued at \$15.854M were delivered to the Ministry. While the remainder to the value of \$29.978M and \$17.605M would be delivered by 30 September 2014 and the end of October 2014. At the time of reporting the equipment were being cleared.

Date Payment made	Value of Equipment to be supplied \$'000	Value of Equipment Delivered \$'000	Outstanding to date \$'000
2 August 2013	15,854	12,085	3,769
9 September 2013	29,978	0	29,978
29 October 2013	17,605	0	17,605
Total	63,437	12,085	51,352

Ministry's Response: The Head of Budget Agency indicated that the items of equipment totalling \$15,853,960 were delivered and are available for inspection by State Audit. Items in the sum of \$29,978,000 will be delivered by the end of September 2014 and the remaining items valued at \$17,605,120 will be delivered by the end of October 2014.

Recommendation: The Audit Office again recommends that the Ministry ensure that the supplier fulfills the terms and contractual obligations failing which penalties should be instituted. (2013/155)

Account Area - Land Water and Transport - Guyana Fire Service

308. The sum of \$42M was allotted for the purchase of vehicles and ambulances. As at 31 December 2013, the full amount was expended. A contract was awarded by NBPTA on 23 December 2013 in the sum of \$3.850M to a local supplier to supply a Nissan Datsun 4x4 Single Cab Pickup. The supplier received full payment on 29 January 2014, and the pickup was scheduled to be delivered mid March. However, up to the time of reporting in September 2014, the Guyana Fire Service had not received the pickup, while explanation indicated that the pickup would be delivered on 12 September 2014, it seemed unusual that delivery would have suffered such a protracted delay of over six months. Further, investigations revealed that the Regions had similar issues with the said supplier.

Ministry's Response: The Head of Budget Agency indicated that the pickup will be delivered by Friday 12th September 2014.

Recommendation: The Audit Office again recommends that the Ministry ensure that the suppliers fulfill the terms and contractual obligations failing which penalties should be instituted. (2013/156)

Other Matter

309. At the time of the audit, there were four cheques with a face value of \$5.595M, that were drawn on capital provisions of the Ministry, which were not refunded to the Consolidated Fund as at 31 December 2013, as required and was therefore the basis of a misstatement of expenditure in that year. It should be noted that the failure to refund the cheques is in breach of Section 43 of the Fiscal Management and Accountability (FMA) Act. At the time of reporting the Accountant General had facilitated the updating of the cheques.

Ministry's Response: The cheques were updated and will be paid to the relevant suppliers.

Recommendation: The Audit Office recommends that the Ministry ensures that all unspent balances are refunded to the Consolidated Fund on the date stipulated by the FMA Act. (2013/157)

AGENCY 51 MINISTRY OF HOME AFFAIRS

Programme 2 – Guyana Police Force

Current Expenditure

Prior year matters, which have not been resolved

Account Area - Payroll

310. The Force is still to recover amounts totalling \$2.333M which remained outstanding for the overpayment of salaries and deductions for the years 2010, 2011 and 2012. The process of recovery was exceedingly slow, even though there was evidence of efforts to recover amounts. To date, only amounts totalling \$425,587 was recovered over the years 2012 and 2013.

Police Force's Response: The Finance Officer explained that efforts are still ongoing to have the outstanding amounts recovered.

Recommendation: The Audit Office recommends that the Guyana Police Force take the necessary follow-up action to recover the overpayments. (2013/158)

Account Area - Goods and Services

311. Circularized instructions require that log books and historical records be kept for each vehicle owned and/or operated by the Guyana Police Force (GPF), to record the cost of maintenance and other pertinent information. In 2013, of a fleet of 466 vehicles, 372 were serviceable and 94 were unserviceable, however, 331 log books were presented for audit scrutiny, whilst forty-one were still outstanding. Similarly, in 2012 forty-four log books were not presented for audit examination. Details of the outstanding log books are shown in the table below:

Description of Vehicle	Log Books	
	2012	2013
Motor Cycle	22	19
All Terrain	-	2
Prison Van	-	2
Motor Car	4	3
Truck/Lorry	5	2
Mini Bus	6	-
Pick-up	6	11
Land Rover/Cruiser/Jeep	1	-
ATV	-	2
Total	44	41

312. In a related matter, the historical records presented for the 466 vehicles were partially updated with details of maintenance cost. Given the existing circumstances, the Force would not be in a position to monitor the individual cost of repairs or determine whether it was economical to retain or dispose of certain vehicles.

Police Force's Response: The Finance Officer explained that efforts are ongoing to have the outstanding log books presented for audit verification.

Recommendation: The Audit Office recommends that the Administration of the Guyana Police Force take appropriate action to ensure that log books and historical records are maintained for all motor vehicles and equipment under its control, to the extent that these confirm to the requirements of the Stores Regulations and are retrieved annually and stored for audit. (2013/159)

313. A comparison between the fuel register and log books for a sample of seven vehicles for 2013 of the receipt and issues of fuel revealed a difference 4,895 litres valued at \$1.014M in relation to five vehicles. Similarly, in 2012 audit examination revealed a difference of 19,377 litres valued at \$4.080M for four vehicles. Details of the differences are shown in the table below.

2013					
Registration №	Type	Log Book (Litres)	Register (Litres)	Difference (Litres)	Cost \$'000
PNN 8926	Pick-up	5,637	68	5,569	1,153
PNN 8760	Pick-up	256	5,338	(5,082)	(1,052)
PJJ 8049	Mini Bus	494	216	278	58
GLL 1926	Motor Van	8,541	63	8,478	1,755
PKK 881	Toyota Grande	7,050	11,398	(4,348)	(900)
Total		21,978	17,083	4,895	1,014
2012					
Registration №	Type	Log Book (Litres)	Register (Litres)	Difference (Litres)	Cost \$'000
PJJ 8047	Pick-Up	4,838	7,698	(2,860)	602
PJJ 5493	Motor Car	3,790	14,420	(10,630)	2,238
PHH 9108	Ambulance	576	5,681	(5,105)	1,075
PHH 2085	Motor Car	4,244	5,026	(782)	165
Total		13,448	32,825	(19,377)	4,080

Police Force's Response: The Finance Officer explained that reconciliation is currently ongoing to identify the reasons for the differences.

Recommendation: The Audit Office recommends that the Guyana Police Force put measures in place to ensure stricter supervision and control over the issuing of fuel to its fleet of vehicles, machinery and equipment. (2013/160)

314. The GPF maintained a bank account № 01620004110, into which the proceeds from bail were deposited. The account also facilitated related refunds to bailers, when the conditions for the release of bail are satisfied. This account was not reconciled for the year 2012 and has not been reconciled to the time of reporting, in September 2014. In this regard, the bank statement reflected a balance of \$133.389M as at 31 December 2013, while the cash book had a balance of \$7.023M at that date. The failure to reconcile the account resulted in the balances not being validated, together with an equal failure to determine the reason(s) for the difference between the two balances. It is once again reiterated that the failure to reconcile bank accounts could lead to the perpetration of irregularities without detection.

Police Force's Response: The Finance Officer explained that reconciliation is currently being done to ascertain the reason for this difference.

Recommendation: The Audit Office again recommends that the Guyana Police Force take action to obtain or locate the bank statements and to effect an immediate reconciliation of the bank account. (2013/161)

Current year matter, with recommendations for improvements in the existing system

Account Area – Goods and Services

315. A cash survey carried out at the Leonora Police Station revealed that there was a shortage of \$7.396M from the bail, exhibits and extra duty fees for the period April 2013 to August 2014. The officer responsible for the collection of revenue at the station was placed on open arrest and investigations are continuing.

Recommendation: The Audit Office recommends that the Force put stricter controls in place to prevent a reoccurrence and take immediate action to have the sums recovered. (2013/162)

Account Area – Maintenance

316. The contract for the rehabilitation works to Living Quarters (1) No. 51 Police Station Compound was awarded by the National Procurement Tender Administration Board (NPTAB) in the sum of \$6.114M. As at 31 December 2013, amounts totalling \$5.808M were paid to the contractor. Physical verifications revealed that the works were incomplete. An assessment of the works completed and materials on site were valued at \$3.810M, resulting in an overpayment to the contractor in the sum of \$2.304M as detailed in the table below.

Description	Contract \$'000	Completed \$'000	Overpayment \$'000
Preliminaries	100	50	50
Demolition Works	225	225	0
Excavation & Earthworks	118	118	0
Reinforcement, Formwork	312	312	0
Concrete Works	230	230	0
Carpentry & Joinery	4,074	2,875	1,199
Plumbing & "Rainwater Goods"	355	0	355
Electrical Works	400	0	400
Painting & Decorating	300	0	300
Total	6,114	3,810	2,304

Police Force's Response: The Finance Officer explained that the work on this project has since recommenced and is due to be completed shortly.

Recommendation: The Audit Office recommends that the Guyana Police Force investigate the matter for urgent recovery of the amounts overpaid, while taking the necessary corrective action to avoid any future occurrences. (2013/163)

317. The contract for the rehabilitation works to Living Quarters (2) at No. 51 Police Station Compound was awarded by the National Procurement Tender Administration Board (NPTAB) in the sum of \$6.014M. As at 31 December 2013, amounts totalling \$5.713M were paid to the contractor. A physical verification of the project carried out revealed that the works were not completed, An assessment of the completed works and materials on site were valued at \$1.430M, resulting in an overpayment to the contractor in the sum of \$4.584M, as detailed in the table below.

Description	Contract \$'000	Completed \$'000	Overpayment \$'000
Preliminaries	0	0	0
Demolition Works	225	225	0
Excavation & Earthworks	118	118	0
Reinforcement, Formwork	312	312	0
Concrete Works	230	158	72
Carpentry & Joinery	4,074	617	3,457
Plumbing & Rainwater Goods	355	0	355
Electrical Works	400	0	400
Painting & Decorating	300	0	300
Total	6,014	1,430	4,584

Police Force's Response: The Finance Officer explained that the work on this project has since recommenced and is due to be completed shortly.

Recommendation: The Audit Office recommends that the Guyana Police Force take steps to avoid any future occurrences of this nature, including the recovery of any or all overpayments. (2013/164)

318. In addition to the above, amounts totalling \$5.570M that were included as provisional sums in the contracts listed in the table below, were expended in full without proper documentation and authority. The details of the expenditure were also not provided for examination and validation. This greatly diminishes the transparency of the expenditures made. In the absence of the details the expenditure, the related payments were deemed to be overpayments made to various contractors and should therefore be recorded.

Description of Work	Provisional Sums \$'000
Living Quarters - Blairmont Police Station	1,050
Living Quarters - (1) Blairmont Police Station	1,050
Commander Quarters - Leonora Station	735
Officer in-charge - Springlands Living Quarters	550
Living Quarters - Mounted Branch Compound	450
Living Quarters (1) on hand, #51 Police Station	450
Charity Police Station	425
Living Quarters (2) - No. 51 Police Station	400
Living Quarters - CID HQ	350
Fence - Parika Police Station Compound	80
Fence - COP Residence, Rabbit Walk	30
Total	5,570

Police Force's Response: The Finance Officer explained that the documents is being prepared and would be submitted to the Audit Department for verification.

Recommendation: The Audit Office recommends that the Guyana Police Force take immediate steps to document and retain for audit validation, all appropriate evidence of authorisation in sufficient detail that would render or give clarity to transactions from provisional sums. (2013/165)

AGENCY 52
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

Prior year matters which have not been resolved

Trademarks

319. The processing of applications for Trademarks continued to be in arrears. During 2013, a total of 772 applications were received, and to date 84 certificates were issued. Similarly, in 2012, a total of 662 applications were received, and to date 95 certificates were issued. In 2011, 674 applications were received of which 489 certificates were issued. A review of the performance for the years 2010 to 2013 revealed that of a total of 2,690 applications received only 1,091 certificates representing 40.56% of applications received were issued. The table below summarises the circumstances surrounding the processing of applications:

Year	Applications Received	Certificates Issued	Certificates in Process	Out of order	Withdrawn
2013	772	84	683	5	None
2012	662	95	486	78	3
2011	674	489	85	57	43
2010	582	423	34	105	20
Total	2,690	1,091	1,288	245	66

Ministry's Response: The Deeds Registry is continuing to clear backlog. It is expected by the end of 2014 that there will be a significant drop in these figures as three officers are specifically assigned to deal with all backlog and outstanding trademark matters.

Recommendation: The Audit Office again recommends that the Head of the Budget Agency continue the process of processing of Trademarks so that specific companies can use legally registered names or symbols to identify products. (2013/166)

Fees and Fines

320. A list of occupants of the First Federation Building which is controlled by the State Solicitor's Office was not submitted for audit examination for 2013. As such, we were unable to determine the occupancy of the building for the year. However, for the year 2012 the occupancy of the building numbered thirty-one and none of these tenants had tenancy agreements. A similar situation existed in the previous years.

321. For the year 2012, rental revenue was \$1.574M. However, at the close of the year \$1.307M was outstanding. Demand notices were sent to the defaulting tenants, but to date, the outstanding rental was not paid. In the circumstances, the outstanding rent for the years 2010 to 2012 was increased to \$3.385M as shown in the table below:

Year	Amount outstanding \$'000
2012	1,307
2011	1,161
2010	917
Total	3,385

Ministry's Response: The Ministry maintains that except for one lone occupant the building is basically empty. It would appear that a lot of sub-letting was done and even though notices were sent to defaulting tenants, rent was still outstanding. No contracts were renewed as legal action is being taken and this matter is now engaging the attention of the Court.

Recommendation: The Audit Office recommends that the Ministry continues to pursue the matter in the court. (2013/167)

Account Area – Payroll

322. In relation to 2009 and 2012, the Ministry has been unable to recover net salaries totalling \$276,000 and deductions totalling \$42,000 overpaid to ten officers and the respective agencies as detailed below:

Year	No. of Officers overpaid	Net Salary Overpaid \$'000	Deductions Overpaid \$'000	Total \$'000
2012	3	106	10	116
2009	7	170	32	202
Total	10	276	42	318

Ministry's Response: The Ministry has ascertained that the defaulting officers are no longer on the Government payroll and as such is unable to recover sums paid.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to recover sums overpaid and ensure that a system is put in place to facilitate the timely submissions of pay changes to the Accounts Division. (2013/168)

AGENCY 53
GUYANA DEFENCE FORCE

Current Expenditure

Prior year matters which have not been resolved

323. The Guyana Defence Force (GDF) is required to clear cheque orders within sixteen days after their issue through the submission of bills, receipts and other supporting documents. However, there were fifty-three cheque orders totalling \$54.312M, which remained outstanding for 2013.

Defence Force's Response: The Head of Budget Agency indicated that efforts are ongoing to have the remaining cheque orders cleared.

Recommendation: The Audit Office again recommends that the Defence Force continue the process of having these cheque orders cleared. (2013/169)

324. Transactions relating to pay change directives for new appointments, resignations, retirements and dismissals were examined and it was observed that such directives were forwarded late to the Accounts Department of the Force. During 2013 overpaid salaries were only identified in seven instances totalling \$323,543 which includes \$70,586 in respect deductions not recovered from the respective agencies. Similarly, during 2012 and 2011, overpaid salaries totalled \$612,715 which included \$188,448 in respect deductions not recovered from the respective agencies.

Defence Force's Response: The Head of Budget Agency acknowledged that this did occur and the Force is reviewing and upgrading its existing mechanisms to avoid similar reoccurrence. Of the 7 listed in 2013, one is still employed and the others are to be written to recoup all monies so that same can be returned to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Defence Force recover the sums overpaid and ensure that systems are put in place to avoid overpayments. (2013/170)

Account Area - Maintenance of Buildings

325. The contract for the Rehabilitation of Artillery Barracks, Base Camp Stephenson Timehri was awarded in the sum of \$1.962M and the full amount was paid to the contractor. Physical measurements that were taken on site reveal that the quantities for some of the items paid under this contract were in fact over measured. This resulted in an overpayment in the sum of \$216,250. Set out below are details of the overpayment.

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Total \$
1.3	Reinforced concrete in stair	cy	2	0	2	40,000	80,000
1.4	Ditto column and rails	cy	3	2	1	40,000	40,000
1.5	Ditto beam	cy	2	1	1	40,000	40,000
1.19	PVC rainwater Gutters 6"x6"	lf	352	307	45	1,250	56,250
	Total						216, 250

Defence Force's Response: The Head of Budget Agency explained that the Contractor is now deceased and because of this no one can be found obligated to assume responsibility for the liability owed to clients; therefore the GDF is unable to recoup the amount overpaid.

Recommendation: The Audit Office again recommends that the Guyana Defence Force implements stricter control over the supervision and certification of works before payments are made. (2013/171)

Capital Expenditure

Prior year matters which have not been resolved

326. The Force has not recovered an overpayment of \$4.581M from the contractor for work done on the 2nd Infantry Administration building at Camp Sowevo. A physical verification exercise conducted on 18 August 2011 had revealed that although the building was incomplete and the measured works were valued at \$11.462M, the contractor was paid the full contract sum of \$16.044M. This resulted in the above overpayment of \$4.581M.

327. While the building remains incomplete, and the Head of Budget Agency response to 2011 report stated that, "The shading device will no longer be erected since it was no longer required", there was no evidence to indicate that the amount was recovered. In addition, having carried out a valuation survey of the works, it is our professional opinion that the value of the works completed as at 26 August 2013, is \$13.008M. Set out below are details of the valuation.

Element	Contract Amount \$'000	% Complete	Value of Work \$'000	Amount Overpaid \$'000
Preliminaries	30	100	30	0
Substructures	2,859	100	2,859	0
Concrete Works	4,371	100	4,371	0
Wrought Formwork	924	100	924	0
Block Works	1,016	100	1,016	0
Windows & Doors	685	100	685	0
Plumbing Installation	545	100	545	0
Electrical Installation	787	100	787	0
Sun Shading Device	1,578	0	0	1,578
Finishings	1,791	65	1,791	0
Contingency	1,458	0	0	1,458
Total	16,044		13,008	3,036

Defence Force's Response: The Head of Budget Agency explained that works were undertaken subsequent to August 2011 which would have eroded this amount by \$1.274M and, in specific reference to the sun shading device costing \$1.578M, this was not done since the GDF felt it was no longer required, however, the contractor claimed that the monies were used for other works.

Recommendation: The Audit Office again recommends that the Guyana Defence Force implements stricter control over the supervision and certification of works before payments are made. (2013/172)

Current Expenditure

Current year matter, with recommendation for improvement in the existing system

Account Area - Maintenance of Buildings

328. The contract for the Repairs to Auditorium, Base Camp Ayanganna Georgetown was awarded by the National Board of Procurement and Tender Administration to the third lowest of six bidders in the sum of \$3.862M and as at 31 December 2013, amounts totalling \$3.849M were paid to the contractor. Physical measurements that were taken on site revealed that the quantities for two items paid under this contract were in fact over measured, namely, items 2.1 (6 gauge roof sheeting) and 2.25 (2"x 6" floor joist). This resulted in an overpayment in the sum of \$249,540.

Defence Force's Response: The GDF has verified that the contractor has been overpaid \$249,540, however, the Force has retention of \$209,000 holding for the contractor and he will be written to for the remaining \$40,540.

Recommendation: The Audit Office again recommends that the Guyana Defence Force make every effort to recover the sum overpaid, while implementing stricter controls over the supervision and certification of works. (2013/173)

AGENCY 55
SUPREME COURT

Current Expenditure

Prior year matters, which have not been resolved

329. Over the years 1992 to 2001, there were four matters, which are either being investigated by the police or pending before the Court. In each case, the case was based on apparent irregularities or suspected fraudulent acts perpetrated against the State. The estimated losses, which remain outstanding to date, were valued at \$14.382M.

Department's Response: The Head of Budget Agency indicated that in relation to the first three matters, the Supreme Court has written the Finance Secretary for advice on the way forward since there is no one presently employed at the Vreed-en-Hoop Magistrate's Court who has knowledge of the nature of the matters. The Head of Budget Agency further explained that in relation to the other matter one person has since been charged by the Police and is committed to stand trial at the High Court.

Recommendation: The Audit Office recommends that the Department take vigorous follow-up action with the relevant agencies with a view to bringing closure in these matters. (2013/174)

330. In a related matter, the cases in the table below were dismissed by the Courts, but action to write off the losses suffered is still pending. On 14 June 2011, the Registrar wrote the Finance Secretary requesting approval for the related sum of \$6.263M to be written-off, but such approval has not yet been granted. There was evidence that follow-up action has been taken to bring this matter to an expeditious conclusion.

No	Year	Magisterial Courts /Districts	Nature of Apparent Irregularity	Amount \$'000
1	1999	West Demerara	Records were adjusted to reflect different amounts	555
2	1999	Georgetown	Tampering of receipts to show lesser amounts collected	242
3	2000	West Demerara	Amounts paid for affiliation were converted to personal use by an officer	5,466
Total				6,263

Department's Response: The Head of Budget Agency has indicated that the Supreme Court is pursuing these matters with the relevant authorities. A letter dated 14 June 2011 was sent to the Finance Secretary and copied to the Accountant General requesting a debt write off. Three reminders were subsequently sent to the Finance Secretary and copied to the Accountant General, the last reminder was sent on 12 March 2014. To date we have not received a response.

Recommendation: The Audit office again recommends that the Department take vigorous follow-up action with the relevant agencies with a view to bringing closure in these matters. (2013/175)

331. The Department had still not recovered amounts totalling \$696,918 which remain outstanding in relation to thirty-two employees overpaid during the years 2007 to 2012. The overpayments were as a result of pay change directives for dismissals being forwarded late to the Central Accounting Unit of the Department.

Department’s Response: The Head of Budget Agency explained that the Supreme Court is closely monitoring staff changes and immediately reporting to the Personnel and Accounts Department, such changes for prompt action. Letters were dispatched to the former members of staff who are in default in order to have this issue resolved.

Recommendation: The Audit Office again recommends that the Department follow-up with the employees and respective agencies to recover the amounts overpaid, while putting systems in place to avoid the recurrence of such overpayments in the future. (2013/176)

Magisterial Districts

Case Jackets

332. Affiliation, criminal and civil case jackets at the Georgetown, West Demerara and East Demerara Magisterial Districts were not filed sequentially and a number of case jackets were either misplaced or misfiled at the locations. This was compounded by the fact that the registers of case jackets did not always contain information on the movement of case jackets. The table below gives the current status of outstanding case jackets for 2012 to 2013, in the various Magisterial Districts.

Magisterial Districts	Type	Cases for year 2012	Jackets outstanding 2012	Cases for year 2013	Jackets outstanding 2013
East Demerara	Criminal	6,132	78	4,833	92
	Civil	182	2	134	0
	Affiliation	774	6	800	8
West Demerara	Criminal	6,065	259	6,342	217
	Civil	100	5	136	7
	Affiliation	447	21	508	26
Georgetown	Criminal	15,351	540	14,157	698
	Civil	1,041	18	915	43
	Affiliation	671	30	654	30

Department's Response: The Head of Budget Agency explained that the case jackets at the Districts as stated above are filed away in yearly order but not sequentially while in the case of pending matters, these jackets are presented as per courts' fixtures regardless of years of filing. The matters before the Court are not in any yearly order. Some matters are filed and disposed of within a particular year while orders may take a longer time. In relation to the comment on the movement of file register, efforts are in place to have this rectified. Further, an exercise is on going to have case jackets for matters that are concluded filed in sequential order.

Recommendation: The Audit Office recommends that the Department re-examine its system of filing case jackets in order to ensure that all case jackets are presented for audit in a timely manner. (2013/177)

333. The Georgetown Magistrates Court Maintenance Bank Account № 016290042302/3115 was overdrawn by \$4.202M due to apparent fraudulent transactions. At the time of reporting, the Audit Office and the Guyana Police Force were in the process of concluding an investigation into the alleged irregularities.

Department's Response: The Head of Budget Agency advised that the Clerk has been charged and the matter is before the Court.

Recommendation: The Audit Office recommends that the Department aggressively follow up the matter to its conclusion, in the Court. (2013/178)

Current year matters, with recommendations for improvement in the existing system

334. Bank accounts were not always reconciled for the period under review. At the West Demerara Magisterial District, the Suitors Account № 016290004220 and the Maintenance Account № 01626260041 were last reconciled in July 2013. The failure to carry out timely reconciliations of the bank accounts could lead to irregularities not being promptly detected.

Department's Response: The Head of Budget Agency has acknowledged this finding and advised that the Maintenance and Suitors Accounts for the West Demerara Magisterial District have been reconciled as at July 2013. The Head further advised that the exercise is still continuing in order to have the reconciliation to the current date.

Recommendation: The Audit Office recommends that the Agency put systems in place to ensure that the reconciliations of the bank accounts are brought up to date and that reconciliation of the accounts are conducted in a timelier manner, thereafter. (2013/179)

335. During 2013, expenditure for security services totalled \$39.304M. Included in this amount is the sum of \$31M paid to two security firms for which NBPTA approvals and contractual agreements were not presented for examination.

Department's Response: The Head of Budget Department explained that one contract came to an end in 2012 and despite several requests made to the NBPTA for extensions, there was no reply. Since the security of the Courts' buildings is necessary, the said firm continued to provide the necessary security service with payments of the same rates.

Recommendation: The Audit Office recommends that the Department take action to ensure that contractual awards are at all times made in keeping with the prescriptions of the Procurement Act. (2013/180)

Stores and Other Public Property

336. Circularised instructions require that log books and historical records be kept for each vehicle owned and/or operated by the Supreme Court to record the cost of maintenance and other pertinent information. However, the Department was unable to provide historical records for the eight vehicles requiring such records and log books for three vehicles. In the circumstances, it could not be ascertained whether all journeys undertaken over the period covered by the missing logs, had been properly authorized, were in the public interest and whether proper controls were exercised over the vehicles and consequently the use of fuel.

Department's Response: The Head of Budget Agency has acknowledged this finding and has advised that all efforts are in place to have the necessary records updated.

Recommendation: The Audit Office again recommends that the Department take immediate action to ensure compliance with circularized instructions. (2013/181)

337. Several unsatisfactory features were observed at the stores. The following are the details:

- (a) The requirement to issue items of stores on duly authorized Internal Stores Requisitions was breached, since there were ninety instances where requisitions were not authorized before stores were issued.
- (b) The requirements of the Stores Regulations were again breached in that the storekeeper did not maintain Bin Cards during the period under review to record the receipt and issue of stores. The use of Bin Cards was however implemented during the year 2014. In a related matter, the Central Accounting Unit did not maintain Stores Ledgers to enable an independent check of the stores.

Department's Response: The Head of Budget Agency explained that:

- (a) Efforts are in place to ensure that the breach does not occur again.
- (b) In relation to the maintaining of Bin Cards, efforts are in place to have the cards updated.

Recommendation: The Audit Office again recommends that the Department take immediate steps to ensure that at all times there is full compliance with the Stores Regulations. (2013/182)

Capital Expenditure

Prior year matters, which have not been resolved

Account Area - Capital Works

338. In 2009, the construction of the Leonora Magistrate Court was awarded to the lowest bidder in the sum of \$14.520M. An approved variation increased the project cost to \$17.255M and as at 31 December 2010 progress payments amounted to \$15.221M. The contract was however terminated on 14 June 2011, following an approved extension of the completion date from 9 May 2010 to 28 February 2011. An amount of \$1.445M as detailed in the table below was calculated as overpayment for twenty percent completion cost and 106 days liquidated damages in keeping with the terms and conditions of the contract. The Department has been unable to recover the overpayment from the contractor.

Details	Amount \$'000
<u>Estimated Project Cost - \$17.255M</u>	
Total payments to contractor	15,221
Less: Value of completed works	13,776
Overpayments	1,445

Department's Response: The Head of Budget Agency has indicated that the matter has been referred to the Permanent Secretary of the Ministry of Legal Affairs on 12 December 2013, for legal action against the defaulting contractor.

Recommendation: The Audit Office again recommends that the Department follow-up this matter with the Ministry of Legal Affairs to recover the amount overpaid and put systems in place to avoid any overpayment to contractors. (2013/183)

339. A contract for the construction of the Lethem Magistrate Court was awarded in 2011 for the sum of \$43.215M. The contract commenced on 3 August 2011 and was expected to be completed on 15 March 2012. However, works were not completed on the intended date, due to the Court's request to reposition the entire building along with other unforeseen circumstances. The completion date was therefore revised to 31 March 2013. The contractor failed to meet this new deadline and the contract was terminated on 21 May 2013. At the time of termination, the contractor was paid amounts totalling \$38.900M. The consultant's final assessment report dated 3 June 2014 indicated that the contractor was liable for liquidated damages in the sum of \$2.161M and that the Department has a claim of \$4.322M on the performance bond. There was no evidence that the sum of \$2.161M was recovered from the contractor and efforts by the Department to recover the amount of \$4.322M proved futile despite requests to the insurance company.

340. In 2012, a contract in the sum of \$32.477M was awarded for the completion of Phase II of the Lethem Magistrates Court. The works commenced on 8 August 2012 and was scheduled to be completed on 30 November 2012. The completion date was revised to 15 January 2013, as a result of additional works required under the contract. Over the period, amounts totalling \$30.055M were disbursed to the contractor, who nevertheless failed to meet the revised deadline. After several attempts by the Courts and the consultant, no contact was made with the contractor. These circumstances resulted in the termination of the contract on 21 May 2013.

341. In a letter to the Department, the consultant indicated that liquidated damages in the sum of \$3.348M was charged to the contractor, but this amount was not reflected in the practical completion payment issued on 28 February 2013. This payment outlined the works to be done during the defects liability period but an assessment of the contract revealed that works to the value of \$1.745M were not completed by the contractor. There was no evidence that the sum of \$5.093M was recovered from the contractor and efforts by the Department to recover the amount of the performance bond valued at \$3.348M proved futile, despite requests to the insurance company.

342. A contract for the construction of the Linden Magistrates Court was awarded in the sum of \$43.523M. This contract was signed on 25 November 2011, with commencement date of 22 December 2011 and a planned completion date of 25 May 2012. The completion date was subsequently revised to 31 March 2013, owing to the Linden unrest and several other matters. However, the contractor failed to meet the extended deadline. The contract was eventually terminated on 21 May 2013. At the time of termination, the contractor was paid sums totalling \$42.284M. The consultant's final assessment report dated 3 June 2014 indicated that the contractor was liable for liquidated damages in the sum of \$2.176M and the Department has a claim of \$4.352M on the performance bond. At the time of reporting, the sum of \$2.176M was not recovered from the contractor and efforts by the Department to recover the amount of \$4.352M proved futile, despite requests to the insurance company.

343. The contract for the completion phase of the Linden Magistrates Court was awarded in the sum of \$12.815M. This contract was signed on 4 July 2012, with duration of four months following the commencement date of 10 July 2012. There was a planned completion date of 18 November 2012. As a result of variation works under the contract, the contractor was given extensions in time, which revised the completion date to 4 January 2013. The contractor failed to meet the revised deadline and several attempts to contact him by both the supervising consultants and the client proved futile. The contract was eventually terminated on 21 May 2013. At the time of termination, the contractor was paid amounts totalling \$8.324M.

344. In a letter to the Department, the consultant indicated that liquidated damages in the sum of \$1.281M was charged to the contractor, but this amount was not reflected in the practical completion payment issued on 28 February 2013. This payment outlined the works to be done during the defects liability period but an assessment of the contract revealed that works to the value of \$1.862M were not completed by the contractor. There was no evidence that the sum of \$3.143M was recovered from the contractor and efforts by the Department to recover the amount of the performance bond valued at \$1.281M proved futile, despite requests to the insurance company.

Department's Response: The Head of budget Agency explained that the matters above were referred to the Permanent Secretary, Ministry of Legal Affairs on 30 June 2014 for legal action against the defaulting contractor.

Recommendation: The Audit Office recommends that the Department make every effort to promptly follow-up this matter with the Ministry of Legal Affairs with a view to having the amounts recovered. (2013/184)

Current year matter, with recommendation for improvement in the existing system

345. The Department did not adhere to the requirements of the Stores Regulations in that furniture purchased for the Georgetown Magistrates' Court and delivered on 20 January 2014 were not brought to accounts in the records of the Department nor marked to identify them as the property of the Government.

Department's Response: The Head of Budget Agency acknowledged the finding and indicated that efforts are in place to have the furniture purchased brought into account and marked by the 20 September 2014.

Recommendation: The Audit Office recommends that the Department take steps to ensure that the Stores Regulations is fully complied with. (2013/185)

AGENCY 71
REGION 1 – BARIMA/WAINI

Current Expenditure

Prior year matters, which have not been resolved

346. Nine hundred and fifty-four cheque orders valued at \$387.938M remained outstanding as at March 2014 in respect of the years 2009-2012 as shown in the table. In addition, one hundred and sixty-seven cheque orders valued at \$137.207M in respect of 2013 remained outstanding at the time of the audit in June 2014.

Year	Nº of Cheque Orders	Amount \$'000
2009	89	42,870
2010	289	78,829
2011	244	91,994
2012	332	174,245
Total	954	387,938

Region's Response: The Head of Budget Agency indicated that action is being taken to minimise the number of outstanding cheque orders. In addition, the Administration will seek to ensure all outstanding cheque orders are cleared.

Recommendation: The Audit Office once again recommends that the Regional Administration investigate the status of the outstanding cheque orders and report the results to the Audit Office for scrutiny. (2013/186)

347. Even though the Regional Administration had given assurance that corrective action would have been taken to comply with the Stores Regulations, especially as it relates to the maintenance of log books, the situation remained the same, whereby log books were not properly written up and maintained. During 2012, of the forty-five serviceable vehicles/equipment for which log books were required to be maintained; log books were only presented for sixteen, leaving twenty-nine still to be presented for audit scrutiny, while in 2013 of the forty-eight serviceable vehicles/equipment for which log books were required to be maintained; log books were only presented for twenty. An examination of the log books presented over the last two audits revealed that they were not properly maintained, in that they were partially written up, as it relates to:

- Fuel and lubricants entries;
- Departure and arrival times; and
- Signatures of Driver/Operator, and authorising and checking officers.

Region's Response: The Head of Budget Agency indicated that action has been taken in the form of in-house training and day to day guidance, along with strict supervision and periodic checks by the field auditor to ensure all log books are properly maintained.

Recommendation: The Audit Office recommends that the Regional Administration ensure it complies with the Stores Regulations at all times, especially as it relates to the maintenance and upkeep of log books. (2013/187)

348. Whilst evidence was seen where contractors were written to, the Regional Administration had still not recovered amounts totalling \$467,000 that were overpaid in 2010 for maintenance works, as summarized below:

Year	Description of Work	Amount Overpaid \$'000
2010	Repairs to Mabaruma Amerindian Hostel	324
	Repairs to Pakera Hospital, Matthew's Ridge	143
Total		467

Region's Response: The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the amounts overpaid, the contractor had indicated verbally his willingness to repay. However, to date no such payment has been made.

Recommendation: The Audit Office recommends that the Regional Administration aggressively follow-up the recovery of all overpayments and submit evidence to the Audit Office for scrutiny. (2013/188)

349. The Regional Administration had still not undertaken the exercise to install 300 electricity meters purchased in June 2003. At the time of the audit in June 2013, the meters were still in the Region's Stores. It should be noted that these meters were acquired over ten years ago and still not used for the purposes intended. The Public Accounts Committee had recommended that the Administration pursue the testing of these meters, with a view of determining whether they can still be used, and if so, take urgent action to get them installed. This had still not been done.

Region's Response: The Head of Budget Agency indicated that these meters were earmarked for installation in Wauna, however, the residences are not certified to be connected and the residents are not willing to take the necessary action to be certified. As a result, the Region plans to utilise the meters as part of the Mabaruma Electricity Programme Upgrade based on advice from the Office of the Prime Minister. However, the Region has since been informed that the meters will be used in the Matthews Ridge area where a new electrical network will be completed shortly.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to ensure the meters are properly stored and safeguarded for their usage in the identified project. (2013/189)

Capital Expenditure

350. The Regional Administration recovered \$2.757M from a contractor as part repayment in relation to the empoldering of 250 acres farmland along the Waini River. Notwithstanding this, overpayments totalling \$32.134M which were made on the following projects during the years 2009 to 2011 were still to be recovered.

Year	Line Item	Description of Works	Amount Overpaid \$'000
2009	Buildings	Construction of Nurses Hostel, Mabaruma	1,610
2010	Buildings	Construction of Technical Vocation Centre	8,660
"	"	Construction of Nurses Hostel, Port Kaituma	6,440
"	"	Rehabilitation of Baramita Health Hut	2,288
"	"	Extension of Baramita Primary School	1,263
"	"	Rehabilitation of Stores Fuel Bond, Mabaruma	79
2011	Public	Construction of gravel surface road at 11 Miles, Manawarin	950
"	Works	Construction of gravel surface road at from Koko to Hymacabra	818
"	"	Construction of Students Dormitory at Port Kaituma	4,797
"	"	Rehabilitation of Regional Administration Office, Mabaruma	3,934
"	Buildings	Construction of Sanitary Block at Wauna Nursery School	604
"	"	Extension of Health Hut at Kariabo, Barima	419
"	"	Construction of Tobago Primary School	272
Total			32,134

Region's Response: The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the amounts overpaid, however, to date only one such refund was made, an amount of \$2.757M which was overpaid on the empoldering of 250 acres farmland along the Waini River.

Recommendation: The Audit Office recommends that the Regional Administration aggressively follow-up the recovery of all overpayments and submit evidence to the Audit Office for scrutiny. (2013/190)

351. The contract for the rehabilitation of bridge and revetment at San Jose was awarded by the National Board of Procurement and Tender Administration in the sum of \$28.502M to the lowest of three bidders. As at 31 December 2012, expense vouchers totalling \$25.652M were processed and passed for payment; however, only amounts totalling \$19.952M were paid to the contractor. The difference of \$5.700M was still being held in the Regional Sub-Treasury's safe up to the time of the 2012 audit in June, 2013, even though the cheque was prepared since 4 January, 2013. A special exercise was undertaken in relation to this entire project, and a separate report issued. A revisit of this project in March 2014 revealed that there were major findings as it relates to the materials used (poor quality), breach of contract (duration exceeded), and technical specifications (poor design), among others.

Region's Response: The Head of Budget Agency indicated that the contract has since been completed by the contractor and as such the Regional Administration is requesting a revisit by the Audit Office.

Recommendation: The Audit Office recommends that the Regional Administration ensure that works are properly supervised and payments are made in keeping with works satisfactorily completed only. (2013/191)

352. A contract for the upgrading of road from Khan Gate to Wanaina Bridge was awarded in October, 2012 to the sole bidder in the sum of \$8.961M. A mobilization advance of \$4.480M, which is fifty percent (50%) of the contract sum, was processed in December, 2012, and the cheque prepared on 4 January 2013. However, the cheque was still being held in the Regional Sub-Treasury's safe up to the time of the 2012 audit in June 2013, since no work was done on the Project.

Region's Response: The Head of Budget Agency indicated that the contract has since been completed by the contractor and as such the Regional Administration is requesting a revisit by the Audit Office.

Recommendation: The Audit Office recommends that the Regional Administration provides the necessary documentation for verification of the completed project. (2013/192)

353. In relation to the upgrading of road from Kumaka District Hospital to Bemichi Airstrip, a contract was awarded in October, 2012 to the sole bidder in the sum of \$8.339M. A mobilization advance of \$5.868M, which is seventy percent (70%) of the contract sum, was processed in December 2012, and the cheque prepared on 4 January 2013. However, the cheque was still being held in the Regional Sub-Treasury's safe up to the time of the 2012 audit in June 2013, since no work was done on the Project.

Region's Response: The Head of Budget Agency indicated that the contract has since been completed by the contractor and as such the Regional Administration is requesting a revisit by the Audit Office.

Recommendation: The Audit Office recommends that the Regional Administration provides the necessary documentation for verification of the completed project. (2013/193)

354. The contract for the empoldering of 320 acres of farmland along the Aruka River was awarded in October 2012, to the sole bidder in the sum of \$7.425M. As at 31 December 2012, a mobilization advance of \$3.712M, which is fifty percent (50%) of the contract sum, was paid to the contractor. A physical verification of the project revealed that the works were still in progress during the 2013 physical verification, even though the completion date according to the contract was 31 December 2012.

Region's Response: The Head of Budget Agency indicated that the Community had changed the site of the project and this has contributed to the delay in execution of the works.

Recommendation: The Audit Office recommends that the Regional Administration submit the necessary documentation for verification by the Audit Office as soon as the works are completed. (2013/194)

355. A contract for the empoldering of 320 acres of farmland along the Barima River was awarded to the sole bidder in the sum of \$7.425M. As at 31 December 2012, a mobilization advance of \$3.712M, which is fifty percent (50%) of the contract sum, was paid to the contractor. It should be noted that this contract was awarded to the said contractor who was awarded the empoldering of 320 acres of farmland along the Aruka River, and the situation is the same at the time of the audit in June 2014, as reported in the preceding finding.

Region's Response: The Head of Budget Agency indicated that the works have since been completed by the contractor and as such the Regional Administration is requesting a revisit by the Audit Office.

Recommendation: The Audit Office recommends that the Regional Administration provides the necessary documentation for verification of the completed project. (2013/195)

356. The contract for the construction of Medex/CHW Quarters at Baramita was awarded to the lower of two bidders in the sum of \$8.974M. As at 31 December 2012, a mobilization advance of \$2.692M, representing thirty percent (30%) of the contract sum, was paid to the contractor. A physical verification of the project revealed that the works were incomplete. In addition, no work was in progress at the time of the inspection in June 2014. Further, calculations based on physical measurements, revealed that the quantities for the items completed under the Bills of Quantities represents approximately ten percent (10%) of the entire physical works only. This situation is worsened by the fact that the contract was signed since 3 October 2012 with duration of ten weeks, giving a completion date of 17 December 2012. Hence, the contract duration would have been exceeded.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since terminated the contract and the remaining works will be completed by force account.

Recommendation: The Audit Office recommends that the Regional Administration submit (a) the letter of termination of the contract and (b) the necessary documentation when this project is completed so that it can be physically verified. (2013/196)

357. The construction of a dormitory at Port Kaituma Secondary School was awarded by NBPTA in the sum of \$14.772M. As at 31 December 2012, amounts totalling \$9.961M were paid to the contractor for works satisfactorily completed. However, calculations from an inspection of the project based on physical measurements, revealed that the value of works completed under the Bills of Quantities is approximately \$4.261M, resulting in an overpayment of \$5.700M. Further, no work was in progress at the time of the inspection in June, 2013. However, a revisit of the project by the Audit Office in 2014 found that no additional works were done but an additional amount of \$2.810M was paid bringing the total overpayment on this contract to \$8.510M.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate the overpayment with a view to recovering any amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration promptly investigate the overpayments and report the results to the Audit Office. (2013/197)

358. The contract for the extension of Hosororo Primary School was awarded by NBPTA to the lower of two bidders in the sum of \$11.438M. As at 31 December 2012, a mobilization advance of \$3.430M, representing thirty percent (30%) of the contract sum, was paid to the contractor. A physical verification of the project revealed that the works were incomplete. In addition, no work was in progress at the time of the inspection in June 2013. Further, calculations based on physical measurements, revealed that the quantities for the items completed under the Bills of Quantities represents approximately forty percent (40%) of the entire physical works only. This situation is worsened by the fact that the contract was signed since 3 October 2012 with duration of three months, giving a completion date of 3 January 2013. Hence, the contract duration would have been exceeded.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since terminated the contract and the remaining works will be complete by force account.

Recommendation: The Audit Office recommends that the Regional Administration submit (a) the letter of termination of the contract and (b) the necessary documentation when this project is completed so that it can be physically verified. (2013/198)

359. The completion of Mabaruma Administration Office was awarded to the lowest of three bidders in the sum of \$1.772M. As at 31 December 2012, expense vouchers totalling \$1.772M were processed and passed for payment; however, only an amount of \$0.734M was paid to the contractor. The difference of \$1.037M was still being held in the Regional Sub-Treasury's safe up to the time of the audit in June 2013, even though the cheque was prepared since 4 January 2013. Further, a physical verification of the project revealed that the works were in progress, and based on measurements, the sum of \$323,550 was paid to the contractor for work not yet completed.

Region's Response: The Head of Budget Agency indicated that the contract has since been completed by the contractor and as such the Regional Administration is requesting a revisit by the Audit Office.

Recommendation: The Audit Office recommends that the Regional Administration provides the necessary documentation for verification of the completed project. (2013/199)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Account Area – Office and Field Supplies

360. Twenty-five unserviceable vehicles/equipment was on hand at the time of the audit in June 2014. The Regional Administration should take action to have these vehicles/equipment disposed of.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since written to the Finance Secretary for permission to dispose of these vehicles/equipment and was requested to submit additional historical information before a decision is taken. The Region is currently compiling this information.

Recommendation: The Audit Office recommends that the Regional Administration provide the necessary information urgently to bring closure to this issue. (2013/200)

Other Matters

361. In 2013, there was no segregation of duties at the Central Stores. The Storekeeper at the Stores was noted to be responsible for the maintenance of Stores Ledgers and Bin Cards. However, the Stores Regulations Section 6 (2) requires that Stores Ledgers be maintained by the Accounting Unit to form a reliable basis for reconciliation with the Bin Cards at the stores. Further, Goods Received Notes were not maintained contrary to Section 17 of the Stores Regulations. As a result, the Accounting Unit would be unable to carry out an effective reconciliation of the items purchased and received by the Store.

Region's Response: The Head of Budget Agency indicated that steps are being taken to address this issue.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Stores Regulations are fully complied with at all times. (2013/201)

362. The Regional Tender Board (RTB) Chairman's responsibilities include the maintenance of separate file for each item of procurement in which it is involved. These should be filed in lockable, fire proof cabinets and recorded in a register detailing the file number, date of creation, description of procurement and name of responsible officer. He/she may delegate this task as they see fit, however, it must be done in accordance with the Tender Board Manual. To this effect, no proper filing system was implemented at the Region referencing to the tender and procurement process. Original clippings of advertising were not filed. Also, evaluation reports were not found for many contracts. The current system at the RTB hinders the level of transparency as is required of the tendering and procurement process, since in fifteen instances related documentations could not have been located.

Region's Response: The Head of Budget Agency indicated that there are filing cabinets that are used solely for the Regional Procurement and Tender Administration Board matters, segregating/separating the office of the Regional Executive Officer, which incidentally is also the office of the Regional Procurement and Tender Board Administration Board. There is no Secretariat as stated in the Procurement Act of 2003. In addition, copies of all Tender Board Documents will be scanned so that soft copies will be stored as back up.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the system maintained for the RTB is transparent and in accordance with the tendering and procurement process. (2013/202)

Capital Expenditure

Account Area – Purchases

363. Amounts totalling \$16.764M were expended on the purchase of various capital items during the year under review. However, at the time of the audit in June 2014 the items were not received by the Region.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since received these items.

Recommendation: The Audit Office recommends that the Regional Administration provide the necessary documentation in respect of the receipt of the items. (2013/203)

364. The cheques along with the supporting documents for the supply of one double cab pickup valued at \$5.700M and the supply of twenty pairs of nursery sets valued at \$470,000 were still being held in the Regional Sub-Treasury's safe, at the time of the audit in June 2014.

Region's Response: The Head of Budget Agency indicated that the Regional Administration still had this cheque on hand because the items have not yet been supplied/delivered.

Recommendation: The Audit Office recommends that the Regional Administration ensure that payments are only processed for purchases that have been delivered. (2013/204)

Other Matters

365. A survey of the Administration's and the Sub-Treasury's safes revealed that a register of the contents of the safe was not kept.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since re-introduced this register after a lapse.

Recommendation: The Audit Office recommends that the Regional Administration ensure that all required records are properly maintained at all times. (2013/205)

366. Forty-six cheques valued at \$22.933M were prepared in January 2014 in respect of transactions for 2013. However, these cheques with no supporting documents were found in the Regional Sub-Treasury's safe, at the time of the audit in June 2014.

Region's Response: The Head of Budget Agency indicated that the Regional Administration kept these cheques due to these transactions being queried for want of additional information.

Recommendation: The Audit Office recommends that the Regional Administration ensure that payments are only processed for works that are completed and certified as such and for purchases that have been delivered. (2013/206)

AGENCY 72
REGION 2 – POMEROON/SUPENAAM

Current Expenditure

Prior year matters, which have not been resolved

367. With respect to the write-off of losses suffered by the Region:

- Cabinet Approval dated 26 January 2009 was obtained by the Regional Administration for the write-off of gasolene to the value of \$2.667M that was lost from the Hardware Store. However, the amount of gasolene lost during the period 13 June 1996 to 12 March 1998 was valued at \$4.307M, leaving approval still to be obtained for gasolene valued at \$1.640M;
- approval was also not obtained for the write-off of 37,806 litres of diesolene of which 26,167 litres were spilled when a water tender collided with a fuel tank and 11,639 litres which could not be accounted for and for which a police report was received; and
- in respect of the shortage of cash amounting to \$3.692M which was lost from the Anna Regina Multilateral School in 2004, the Region is still awaiting the Police report.

Region's Response: The Head of Budget Agency has indicated that the Regional Administration has provided all the relevant and necessary information with respect to the write off of fuel. This matter is still engaging the attention of the Finance Secretary, while the Regional Administration is still awaiting (i) an approval in order to have these losses for fuel written off; and (ii) a Police report on the shortage of cash.

Recommendation: The Audit Office once again recommends that the Regional Administration diligently follow-up these long outstanding matters in order to bring them to closure. (2013/207)

Capital Expenditure

368. The Regional Administration had still not recovered amounts totalling \$4.482M overpaid on the following projects for the years 2010 and 2012.

Year	Description	Amount Overpaid \$'000
2010	Rehabilitation of La Union cremation road	552
“	Construction of Akawini Primary School Annex	1,194
2012	Construction of Teachers’ Quarters, Akawini Annex	1,785
“	Construction of Ulele Primary School	951
Total		4,482

Region’s Response: The Head of Budget Agency indicated that the Regional Administration had written to the contractors, however, there has been no recovery of the amounts overpaid to date.

Recommendation: The Audit Office recommends that the Regional Administration pursue the recovery of the overpaid amounts. (2013/208)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Cheque Orders

369. An examination of the cheque order register revealed that seven cheque orders valued at \$2.997M in respect of 2013 were still to be cleared at the time of reporting in September 2014.

Region’s Response: The Head of Budget Agency indicated that efforts are continuing to have these cheque orders cleared.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to have these cheque orders cleared. (2013/209)

AGENCY 73
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Expenditure

Prior year matters, which have not been resolved

370. During the years 2009 to 2012, amounts totalling \$1.239M were overpaid as salaries to employees due to pay changes directives not forwarded in a timely manner by the Personnel Department to the Regional Accounting Unit. Of this sum, amounts totalling \$724,374 were recovered, leaving amounts totalling \$514,220 still to be recovered as shown below. In addition, the related deductions totalling \$398,022 in respect of overpayments for 2009 to 2012, to the various agencies were also not recovered.

Year	Salaries Overpaid \$	Salaries Recovered \$	Salaries O/Standing \$	Deductions Paid Over \$
2009	426,479	313,164	113,315	186,211
2010	115,776	115,776	Nil	26,381
2011	462,525	156,498	306,027	129,679
2012	233,814	138,936	94,878	55,751
Total	1,238,594	724,374	514,220	398,022

Region's Response: The Head of Budget Agency indicated that the Regional Administration is pursuing the relevant Agencies concerned so that the amounts overpaid could be recovered.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously follow-up this matter with the Agencies concerned so that the amounts overpaid could be recovered. (2013/210)

371. Some corrective measures have been taken by the Regional Administration to clear outstanding cheque orders from previous years. However, a number of cheque orders were still not cleared within the sixteen days stipulated time-frame through the submission of bills, receipts and other supporting documents. As at May 2014, sixty-four cheque orders valued at \$47.560M were outstanding for the years 2008-2011 as shown below:

Year	No of Cheque Orders	Amount \$'000
2008	5	2,626
2009	22	11,444
2010	31	29,869
2011	6	3,621
Total	64	47,560

Region's Response: The Head of Budget Agency has indicated that efforts are continuing to have these cheque orders located and cleared.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to have these cheque orders cleared. (2013/211)

372. In 2012, there were thirty-one vehicles/equipment which were not in a working order; some for over ten years. As a result, the Ministry of Local Government and Regional Development recommended to the Region that these vehicles/equipment be disposed of since they are unserviceable. The Region has since forwarded a letter dated 23 July 2012 to the Finance Secretary requesting advice on the disposal of the vehicles/equipment. At the time of reporting in 2014 the Head of Budget Agency indicated that there was no response from the Finance Secretary.

Region's Response: The Head of Budget Agency has indicated that these vehicles/equipment are currently being revalued by the Ministry of Public Works, following which the disposal of these assets will then commence.

Recommendation: The Audit Office recommends that the Regional Administration conclude the matter of the disposal urgently. (2013/212)

373. The various Stores operated by the Regional Administration were inspected, and the following unsatisfactory features were noted:

(i) Crane Stores:

- (a) The Crane Stores continued to be in a very congested and insanitary condition since there is a large quantity of unserviceable items that needs to be removed. In addition, an examination of records maintained, revealed that Stock Ledgers were only maintained for fuel and lubricants, however, when the Stock Ledgers and the Bin Cards balances were compared there were significant differences for four of the items in 2012, and eight items in 2013; and
- (b) a physical verification was carried out on the fuel and lubricants. There were significant shortages and overages for all the items when compared to the Bin Cards for both 2012 and 2013.

(ii) Dietary Stores

- (a) During 2012, an examination of the records maintained at the Dietary Stores at the West Demerara Regional Hospital revealed that the Stock Ledgers were not written up to date. As a result, a comparison of the Bin Cards and Stock Ledger balances could not be carried out;

- (b) a physical count was carried out on a sample of thirty-eight items. There were significant shortages and excesses for thirty-two items when compared to the bin card balances in 2012. During 2013 there continued to be differences between the Bin Cards and actual stock; and
 - (c) it was observed that the Bin Cards were used to update the Stock Ledgers.
- (iii) Drugs Bond - West Demerara Regional Hospital:
- (a) During 2012, an examination of the records maintained at the Drugs Bond revealed that the Stock Ledgers and the Bin Cards were not written up to date. As a result, a comparison of the Bin Card and Stock Ledger balances could not be carried out. Also, from a sample of thirty-one items examined, Stock Ledgers were only maintained for seven of these items. During a physical count in 2013, it was noted that seven items were not recorded in the Stock Ledger; and
 - (b) for the 2012 audit, a physical verification was carried out on a sample of thirty-one items. There were significant shortages and excesses in respect of twenty-five items when compared with the Bin Card balances.

374. During the 2013 audit it was found that a comparison of the actual items on hand with the Bin Cards and Stock Ledgers balances could not be carried out since the Bin Cards and Stock Ledgers were last updated to December 2013 at the following Stores:

- i. The Regional Education Stores
- ii. The Crane Stores (Central Stores)
- iii. The Stationary Stores (WDRH)

375. In addition, a physical count carried out on a sample of thirty items at the Education Stores revealed significant differences in respect of fifteen items when compared with the bin card balances. It was noted that the Stock Ledgers was last updated to December 2013.

Region's Response: The Head of Budget Agency indicated that the Crane Stores is undergoing a massive expansion and will be the main stores to receive all purchases and then send same to the sub-stores as they are requisitioned. All items will be adequately accommodated thus easing the congestion, lighting and accessibility will also improve. In addition, all items for different departments will be separately and conveniently stocked. With respect to the discrepancies they have been reconciled and all items accurately recorded in the ledger. Bin Cards and Stock Ledgers have also been updated.

Recommendation: The Audit Office recommends that the Regional Administration ensure stock records are maintained and updated in keeping with the Stores Regulations at all times. (2013/213)

Capital Expenditure

376. The Regional Administration was still to recover the sum of \$4.929M which was overpaid on the following contracts for the years 2005 - 2008:

Year	Sub-Head	Description	Amount Overpaid \$'000
2005	13008	Repairs to sluice at Bagotville	44
"	14006	Mobilisation advance – construct road at Hague	228
"	12031	Construct satellite clinic at Tuschen	848
2006	12030	Construct H/M quarter's – Clemwood, Dem. River	286
2007	14006	Rehabilitation of First Cross Street, Goed Intent	423
"	14006	Rehabilitation of road at № 662, Parika	67
"	12030	Construction of Windsor Forest Primary School	672
2008	14006	Rehabilitation of First Street, Tuschen	1,137
"	14006	Rehab. of Drying Floor Road, Endeavour Leguan	1,135
"	19013	Rehabilitation of Last Cross Street, Vergenoegen	89
Total			4,929

Region's Response: The Head of Budget Agency indicated that the Regional Administration had written to the contractors, however, there has been no recovery of the amounts overpaid to date.

Recommendation: The Audit Office has recommended that the Regional Administration pursue the recovery of the overpaid amounts. (2013/214)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Account Area – Employment Costs

377. An examination of the payroll records revealed that net salaries totalling \$909,617 were overpaid to twenty officers during the year under review. Similarly, the related deductions amounting to \$218,889 and paid over to the various agencies were not recovered.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since recovered net salaries totalling \$317,603 and deductions totalling \$32,328 to date.

Recommendation: The Audit Office has recommended that the Regional Administration pursue the recovery of the outstanding amounts. (2013/215)

AGENCY 74
REGION 4 – DEMERARA/MAHAICA

Current Expenditure

Prior year matters, which have not been resolved

378. During the years 2008 - 2009 and 2011- 2012, amounts totalling \$6.481M were overpaid as net salaries to employees due to pay changes directives not forwarded in a timely manner by the Personnel Department to the Regional Accounting Unit. Of this sum, amounts totalling \$2.513M were recovered for the years 2008, 2009, 2011 and 2012 leaving amounts totalling \$3.968M still to be recovered. The related deductions totalling \$643,790 in respect of net salaries overpaid for 2012 and paid over to the various agencies were also not recovered.

Year	Salaries Overpaid \$	Amount Recovered \$	Amount O/standing \$
2008	987,626	744,034	243,592
2009	1,731,000	1,466,604	264,396
2011	977,318	234,814	742,504
2012	2,785,098	67,092	2,718,006
Total	6,481,042	2,512,544	3,968,498

Region's Response: The Head of Budget Agency indicated that the Regional Administration has had meetings with the various Programme Heads in order to ensure that pay change directives are forward to the Regional Accounting Unit in a timelier manner. With respect to over payments of related deductions to the various agencies, the Regional Administration will write the relevant Agencies concerned.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the sums overpaid and ensure that the systems put in place to avoid overpayments, are functioning effectively. (2013/216)

379. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills/receipts and other documents in support of the payments made. However, the Region failed to adhere to this requirement, since a review of the records revealed that cheque orders were cleared on average of eighty-seven days after the stipulated time. Although the Regional Administration made some efforts to clear outstanding cheque orders, thirty-eight cheque orders valued at \$13.820M for the years 2006 to 2007, 2009 to 2010 and 2012 remained outstanding as shown below:

Year	No. of Cheque Orders	Amount \$'000
2006	5	1,275
2007	4	1,438
2009	6	993
2010	12	5,557
2012	11	4,557
Total	38	13,820

Region's Response: The Head of Budget Agency indicated that the efforts are continuing to have all outstanding cheque orders cleared.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to have these cheque orders cleared. (2013/217)

380. An examination of the payroll records of the Regional Administration during the year 2012 revealed the following discrepancies:

- Personal files were not always updated with the relevant information affecting the status of employees. During the 2012 audit, an examination of the personal files of one hundred and eight employees who left the job for various reasons was done to determine whether officers were overpaid salaries. However, in respect of six officers, this information could not be obtained since pertinent information was not seen in the personal files. This situation continued during the 2013 audit with twenty-eight of the one hundred and twenty files examined not containing pertinent information;
- fifty-four employees were in possession of temporary NIS numbers at the time of the 2012 audit; this has since been significantly reduced to twelve employees in 2013; and
- the Ministry of Finance urged that cash payments of salaries be minimised, after the introduction of the Integrated Financial Management and Accounting System (IFMAS) in 2004, and that employees be paid under the bank deposit system as stipulated by the Ministry of Finance circular No 3/2003 dated 29 September 2003. The Regional Administration has not fully complied with this procedure, in that cash payments were still very high. An examination of payroll revealed that cash payments amounting to \$6.603M to fifty-four employees were made during the year 2012 while amounts totalling \$2.415M were made to twenty-seven employees during the year 2013.

Region's Response: The Head of Budget Agency explained that the officers for which Personal files were not updated are part time sweeper cleaners, former Overseas Volunteers and teachers for whom details were not provided to update the files; (ii) The Region is currently addressing the situation to have all employees without NIS numbers registered; and (iii) all staff have since submitted the relevant details of their bank accounts.

Recommendation: The Audit Office recommends that the Regional Administration ensures that Personal files are updated promptly with all relevant information and the circular with respect to the opening of bank accounts is complied with. (2013/218)

381. The amount of \$56.126M was expended on the purchase of fuel and lubricants for consumption by the Region's fleet of vehicles. An examination of the charge bills received from Guyana Oil Company Limited (GUYOIL) whenever fuel is collected by the Region revealed that fuel and lubricants totalling \$1.663M were supplied to sixteen vehicles not registered with the Region.

Region's Response: The Head of Budget Agency explained that the Region has since written GUYOIL providing the details of all vehicles authorised by the Region to uplift fuel.

Recommendation: The Audit Office recommends that the Regional Administration investigates these occurrences and put systems in place to ensure that fuel is only issued to authorized vehicles. (2013/219)

382. Further, the Region purchased fuel and lubricants valued \$53.701M from GUYOIL; however, charge bills were only seen for fuel and lubricants valued at \$35.563M, resulting, in fuel valued at \$18.138M not being delivered during 2012.

Region's Response: The Head of Budget Agency explained that the difference of \$18.138M represents actual cost of fuel yet to be collected by the Regional Administration and which has since been collected.

Recommendation: The Audit Office recommends that in future the Regional Administration pay for and uplift fuel when require and desist from the practice of prepaying for fuel. (2013/220)

383. It should be noted that during 2011 fuel amounting to \$733,076 were uplifted for three vehicles that were not owned by the Region. Checks made at Licence Revenue Office revealed that two of these vehicles were never registered with that Agency. This matter is the subject of a Police investigation which is still ongoing. Also, the Audit Office had concluded a special investigation into the alleged theft of fuel and lubricants, which were uplifted by drivers from the Regional Democratic Council – Region No. 4 at the GUYOIL Gas Station located in Kitty, Georgetown from 1 - 31 January 2013. A separate Report was issued, which included recommendations for disciplinary action and possible criminal charges against the alleged perpetrators.

384. During both the 2012 and 2013 audits, the following breaches of the Stores Regulations were noted at the Regional Democratic Council's Stores located at Triumph:

- The Stores Ledger kept at the Regional Accounting Unit was not updated. Also a copy of the Goods Received Note was not sent to the Accounts Department in a timely manner to update the Stores Ledger as a measure of control and to provide a basis for reconciliation;
- a stock count was conducted together with storekeeping personnel, who authenticated the results of the count. There were forty-eight instances of excesses and shortages in the physical count of items found in the stores for 2012 and seventy-eight instances in 2013; and
- the following records were not presented for audit examination for both 2012 and 2013 audits.
 - Fixed Asset Register
 - Historical Record of Vehicles
 - Master Inventory
 - Registration for vehicles

Region's Response: The Head of Budget Agency explained that:

- The Stores Ledger kept by the Accounting Unit has since been updated for 2012 and efforts will be made to update same for 2013. The copy of the Goods Received Note is however, retained by the Accounts Department;
- the Stock Count revealed that Bin Cards were not updated by the Store Keeper and this will be rectified; and
- the Regional Administration has a Fixed Asset Register and Sectional Inventory of all assets. The Registrations for vehicles are also available. However, the historical records were damaged in the fire at the Regional Office and will be reconstructed.

Recommendation: The Audit Office recommends that the Regional Administration complies fully with the requirements of the Stores Regulations at all times. (2013/221)

385. Overpayments totalling \$1.043M which were made on the contract for the repairs to St. Cuthbert's Mission Primary School has still not been recovered. However, a revisit of this project was made on 24 September 2014 where some additional works completed by the contractor were identified, thus reducing the overpayment to \$407,750.

Region's Response: The Head of Budget Agency has indicated that the contractor has since completed the works but this would have to be verified by the Audit Office.

Recommendation: The Audit Office recommends that the Regional Administration submit the necessary documentation. (2013/222)

386. Four hundred and seventy-one payment vouchers valued at \$154.076M and one hundred and forty- four payment vouchers valued at \$37.862M were not presented for audit inspection for 2012 and 2013 respectively. As a result, it could not be ascertained whether the Administration received full value for all sums expended.

Region's Response: The Head of Budget Agency explained that all vouchers of the Region are kept by the Sub-Treasury.

Recommendation: The Audit Office recommends that the Regional Administration liaise with the Accountant General's Department and the Sub-Treasury in order to provide these vouchers for examination. (2013/223)

Capital Expenditure

387. Amounts totalling \$99,406 and \$1.790M which were overpaid with respect to the contracts for the rehabilitation of living quarters at Long Creek, Soesdyke Highway and the construction of road at Land of Canaan have still not been recovered.

Region's Response: The Head of Budget Agency explained that the Contractor has refused to repay the sum since he would have done additional works based on the instruction of the then REO and Engineer.

Recommendation: The Audit Office recommends that the Regional Administration provide the necessary documentation in support of the additional works carried out. (2013/224)

388. Audit checks could not be carried out on the purchase of items valued at \$35.162M since the relevant payment vouchers were not presented for audit scrutiny, despite several requests being made for same. Failure to submit records, upon request, to the auditors is in breach of Section 30 of the Audit Act of 2004. Further, alternative checks revealed that the items were not recorded in the Goods Received Book, the Stock Ledgers and the Bin Cards. As a result, it could not be determined if the items purchased were actually received and brought to account.

Region's Response: The Head of Budget Agency explained that these items have since been received and brought to account.

Recommendation: The Audit Office recommends that the Regional Administration liaise with the Accountant General's Department and the Sub-Treasury in order to provide these vouchers for examination. (2013/225)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Employment Costs

389. An examination of the pay changes records and payroll for the year 2013 revealed that net salaries totalling \$2.912M were overpaid to thirty-one employees. The related deductions totalling \$707,003 paid over to the various agencies were also not recovered.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will attempt to recover all amounts overpaid to both employees and the relevant agencies.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously follow-up this matter with the former employees and Agencies concerned so that the amounts overpaid could be recovered. (2013/226)

Office and Field Supplies

390. Amounts totalling \$46.970M were expended under this accounting area for the purchase of fuel and lubricants for use by the Region's fleet of vehicles. However, fuel statements and bills submitted by Guyana Oil Company Limited (GUYOIL) for the months of January to May 2013 were not presented for audit scrutiny. It was therefore, impossible to ascertain the exact amount of fuel uplifted by the Region's fleet of vehicles hence; there were differences between the total amounts in the Appropriation Account and bills submitted for fuel and lubricants as shown below:

Line Item	Description	Amount as per Appropriation Account \$'000	Amount as per Bills \$'000	Difference \$'000
6231	Fuel & Lubricants	46,970	12,238	34,732

Region's Response: The Head of Budget Agency indicated that some of these bills would be with the Police who were conducting an investigation.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to locate these bills and have periodic reconciliations done. (2013/227)

391. Further, there was no monthly reconciliation between the amount of fuel and lubricants paid for by the Region and the amount actually received from GUYOIL. As a result, it could not be determined whether all fuel and lubricants paid for were actually received.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since started a reconciliation of the fuel.

Recommendation: The Audit Office recommends that the Regional Administration submit the reconciliation for audit verification as soon as it is completed. (2013/228)

392. Below is a list of vehicles/equipment owned and operated by the Regional Administration for which certificate of registrations were not presented for audit inspection.

No.	Description of Vehicle	Vehicle No.
1	Motor Cycle	CE 8159
2	Ambulance	PNN 8342
3	Ford tractor	14005

Region's Response: The Head of Budget Agency indicated that these vehicles/equipment were either donated and then handed over to the Region or were transferred to the Region for use in carrying out works, as such, the certificate of registrations are not with the Region. In addition, the vehicles/equipment are also unserviceable.

Recommendation: The Audit Office recommends that the Regional Administration ensure relevant documentation is kept for all vehicles owned or used by the Region. (2013/229)

393. The sum of \$11.052M was allocated under Line Item 6261, Travelling and Subsistence for the year 2013. One hundred and two payments totalling \$1.140M were made in respect of subsistence based on overtime worked by officers. An examination of the payment vouchers revealed that the officers were paid a "Special Rate" contrary to the stipulations of Public Service Ministry Circular No.15/1995. Further, the "Special Rate" paid was substantially above what is stipulated in the circular. Officers were paid at varying rates ranging from a minimum of \$500 and a maximum of \$10,000 for working an average of two hours overtime a day.

Region's Response: The Head of Budget Agency indicated that this system was implemented to get staff to work on week-ends to get the backlog of work done especially at year end.

Recommendation: The Audit Office recommends that the Regional Administration adhered to the Public Service Ministry's Policy with respect to subsistence and overtime. (2013/230)

Stores and Other Public Property

394. Two – 450 gallons water tanks valued at \$54,000 were not accounted for. Further, audit checks revealed that one water tank was issued without the use of an Internal Stores Requisition. In addition, for the period under review, audit checks revealed that ISR book No. 624901 to 625000 were written up by the Expeditor to requisition for, collected by and certified as receiving goods from the Regional Stores. It was further revealed that, there were twenty instances where items issued were not recorded in the stores records. There was no evidence to show that the Storekeeper sign the ISR's as issuing these items to the Expeditor. It should be also noted that the Expeditor would requisition for fuel.

Region's Response: The Head of Budget Agency indicated that (i) these two tanks were stolen and the Region is preparing the necessary reports, (ii) The issuing of ISR books are only to Programme Heads and (iii) the ISR book used by the expeditor is the requisition book of the REO on whose instruction the expeditor acted.

Recommendation: The Audit Office recommends that the Regional Administration ensure that they comply with the Stores Regulations at all times. (2013/231)

Maintenance Works

395. Amounts totalling \$4.890M and \$3.706M were expended for the repairs to Enterprise and Grove Primary Schools. The contracts were awarded to the sixth lowest of twelve bidders and second lowest of nine bidders, respectively without giving reasons why the other lower bids were not considered. In addition, as at 31 December 2013 the above works were completed and a physical verification of the projects revealed overpayments totalling \$43,700 on the contract for the repairs to Enterprise Primary.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since contacted the contractor who has indicated his willingness to refund the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration (a) make every effort to recover the overpayment and put systems in place to avoid future overpayments and (b) give reasons why the contract was not awarded to the lowest responsive bidder. (2013/232)

396. The contract for the repairs to Medex Quarters, Laluni was awarded to the most responsive bidder in the sum of \$1.923M. As at 31 December 2013, amounts totalling \$1.768M were paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$408,750 were made on this contract as shown below:

Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount \$
1.c	Insurances	sum	-	1	1	-	80,000
	Ceiling. Install 3/8"thk first grade plywood	sq.yd	74	155	81	2,300	186,300
	Supply cut and fix 6" lap edge	bm	81	340	259	550	142,450
Total							408,750

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since contacted the contractor who has indicated his willingness to refund the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid future overpayments. (2013/233)

397. Amounts totalling \$879,400 were expended on the repairs to fence at St. Cuthbert's Mission Health Centre. As at 31 December 2013, the full contract sum was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$135,000 were made on this contract as shown below:

Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount \$
3	Runners. New 2" x 3" greenheart runners.	bm	440	630	190	500	95,000
4	Footboard. New 1"x 12" footboard to fence.	bm	550	630	80	500	40,000
Total							135,000

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since contacted the contractor who has indicated his willingness to refund the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid overpayments. (2013/234)

Other Matters

398. Twenty-nine cheque orders valued at \$33.884M were not cleared for the period under review.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is making every effort to clear all outstanding cheque orders.

Recommendation: The Audit Office recommends that the Regional Administration ensure that cheque orders are cleared promptly. (2013/235)

Capital Expenditure

399. Seven payment vouchers valued at \$12.522M in respect of the purchase of capital items were not presented for audit scrutiny despite several requests being made for same. Failure to submit records upon request to the auditors is in breach of Section 30 of the Audit Act of 2004. The unrepresented payment vouchers are listed below:

P.V No.	Description	Amount Expended \$'000
7403491	Purchase of medical equipment.	5,800
7403005	Purchase of mini bus.	2,040
7403686	Purchase of two autoclaves etc.	1,823
7402647	Purchase of regulator etc.	1,610
7401785	Purchase of motor cycles.	645
7402648	Purchase of bedside screen etc.	307
7402095	Purchase of transformers.	297
Total		12,522

Region's Response: The Head of Budget Agency explained that all vouchers of the Region are kept by the Sub-Treasury.

Recommendation: The Audit Office recommends that the Regional Administration liaise with the Accountant General's Department and the Sub-Treasury in order to provide these vouchers for examination. (2013/236)

Account Area – Buildings

400. An amount of \$4.282M was expended for the rehabilitation of Doctor's Quarters at Mahaica. The contract was awarded to the most competitive bidder in the sum of \$4.283M. As at 31 December 2013, the works were completed and a physical verification of the project revealed that overpayments totalling \$228,061 were made on this contract as shown below:

Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount \$
	Window	nr.	0	2	2	5,200	10,400
2D	Wall Plate	bm	34	76	42	420	17,640
2e	1"x 4" GH facing	bm	0	76	76	420	31,920
2g	2"x 8" window sill	bm	24	76	52	420	21,840
7	Ceiling	sft.	646	700	54	100	5,400
e	Provide, cut & install new three bead moulding to ceiling	lft.	284	390	106	50	5,300
8a	Provide & install new 6" pvc o-gee gutter complete	lft.	90	106	16	611.32	9,781
13b	2' fluorescent lamp complete with circuit & switch	nr.	2	4	2	23,500	47,000
c	Socket & bulb complete with circuit & switch	nr.	2	3	1	14,720	14,720
h	Construct new meter circuit complete with wire etc.	sum	0	0	0	0	23,500
i	Processing fee for GPL inspection certificate	sum	0	0	0	0	12,000
b	1"x 6" V- joint greenheart to internal walls	bm	511	553	42	420	17,640
e	1"x 3" greenheart facing to internal wall	bm	50	76	26	420	10,920
Total							228,061

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since contacted the contractor who has indicated his willingness to refund the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid future overpayments. (2013/237)

Account Area - Public Works

401. The contract for the construction of Heavy Duty Bridge at Wager Street, Little Diamond was awarded to the most competitive bidder in the sum of \$2.196M. As at 31 December 2013, amounts totaling \$1.942M were paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totaling \$160,920 were made on this contract as shown below:

Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount \$
5.a	Allow a sum to sort out and reinstall 10nr. Demolished and set aside 2"x 12" material (decking)	nr.	0	10	10	15,000	150,000
1. a	Additional Supply, cut and fix into position 11Nr 2"x 12"x 13' decking	bm	260	286	26	420	10,920
Total							160,920

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since contacted the contractor who has indicated his willingness to refund the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid future overpayments. (2013/238)

402. The amount of \$37M was allocated under Line Item 14007, Roads. Included in this sum was an amount of \$4.053M which was expended on the rehabilitation of BV/ Triumph North Main Access Road. As at 31 December 2013, the works were completed and a physical verification of the project revealed that although a stabilizer was used, the road finish was not as expected, as it was very unstable for most parts.

Region's Response: The Head of Budget Agency indicated that it was the RDC's decision to use a stabilizer on this road as an experiment.

Recommendation: The Audit Office recommends that the RDC in future do experiments on smaller sections of road to avoid financial loss of this magnitude when such experiments fail. (2013/239)

Other Matters

403. An examination of the evaluation reports prepared by the Evaluation Committee revealed that fifty-nine Evaluation Reports pertaining to the evaluation of bids were incomplete, in that various sections of the evaluation reports were not completed.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will take corrective action to ensure that all evaluation reports are complete as required.

Recommendation: The Audit Office recommends that the Regional Administration ensure evaluation reports are properly completed before contracts are awarded. (2013/240)

AGENCY 75
REGION 5 – MAHAICA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

404. Although the Regional Administration has been able to recover \$922,000 in respect of the overpayment of net salaries for the year 2012, amounts totalling \$4.207M are still to be recovered for the years 2006, 2007, 2009 and 2012.

Year	Amount \$'000	Amount Recovered \$'000	Amount Outstanding \$'000
2006	998	49	949
2007	2,437	89	2,348
2009	105	Nil	105
2012	1,727	922	805
Total	5,267	1,060	4,207

Region's Response: The Head of Budget Agency has indicated that every effort was made to recover the overpayments of salaries; however no positive response was received.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue the recovery of the amounts overpaid and to improve on the efficiency of the systems in place to avoid such overpayments. (2013/241)

405. Similarly, the related deductions paid over to the Guyana Revenue Authority and National Insurance Scheme for the years 2007, 2009, and 2012 were also not recovered as shown below:

Year	GRA Paid Over \$	GRA Recovered \$	GRA Outstanding \$	NIS Paid Over \$	NIS Recovered \$	NIS Outstanding \$
2007	510,387	121,930	388,457	144,173	3,606	140,567
2009	41,588	0	41,588	30,327	0	30,327
2012	340,845	217,168	123,677	93,027	28,517	64,510
Total	892,820	339,098	553,722	267,527	32,123	235,404

Region's Response: The Head of Budget Agency has indicated that a response was received from the Guyana Revenue Authority where additional information is being sought from the Region. However, no response was received from the National Insurance Scheme.

Recommendation: The Audit Office once again recommends that the Regional Administration follow-up with the relevant agencies with the view of recovering the amounts involved. (2013/242)

Capital Expenditure

406. The Regional Administration has still not recovered overpayments totalling \$3.222M made on the following contracts for the years 2007 and 2010 to 2012:

Year	Para No.	Sub Head	Description	Amount \$'000	Recovered/Cleared \$'000	Amount O/standing \$'000
2007	478	12036	Construct No.8 Secondary School	158	nil	158
"	483	14008	Rehab of St. Johns Street, Hopetown	847	nil	847
"	376	12036	Completion of No.8 Secondary School	57	nil	57
2010	413	12036	Rehab of Moraikobai Primary Sch. Lower Flat	111	nil	111
2011	438	12036	Construct Perimeter Drain at No.8 Sec. School	1,716	nil	1,716
2012	343	12036	Const. Annex at Fort Wellington Sec. School	714	381	333
Total				3,603	381	3,222

Region's Response: The Head of Budget Agency has indicated that approaches were once again made to the contractors with regards the recovery of the overpayments but there have been no positive responses.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue the recovery of the amounts overpaid. (2013/243)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Employment Cost

407. An examination of the payroll records revealed that net salaries totalling \$869,477 were overpaid to eleven employees during the year under review and were not recovered as at June 2014. Similarly, the related deductions totalling \$282,183 that was paid over to the various agencies were also not recovered.

Region's Response: The Head of Budget Agency has indicated that the Head Teachers and the Regional Education Officer were written to and every effort is being made to recover the amounts overpaid.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue the recovery of the amounts overpaid and put systems in place to avoid such overpayments. (2013/244)

Capital Expenditure

Account Area – Buildings

408. The contract for the extension of Mahaicony Secondary School was awarded by National Board of Procurement and Tender Administration in the sum of \$15.600M. As at 31 December 2013, amounts totalling \$12.100M were paid to the contractor. Further a cheque valued at \$1.941M was drawn on 8 January 2014 but was not paid to the contractor and was subsequently refunded to the Consolidated Fund on 5 March 2014. The project was terminated by the Regional Administration on 11 March 2014. A physical verification of the project in April 2014 revealed that the total value of works completed at termination amounted to \$12.060M. As a result, there was an overpayment of \$40,000 on this contract.

409. In addition, according to the General Conditions, Clause 60.1 of the contract states that, at termination 20% of the value of works not completed by the contractor was to be deducted from the valuation at termination. The value of works not completed by the contractor amounted to \$1.560M with 20% valued at \$311,488 which should have been recovered from the contractor. As a result, overpayments totalling \$351,488 were made on this contract.

410. Another contract was re-awarded by the Regional Tender Board for the completion of the extension of Mahaicony Secondary School in the sum of \$3.905M to the fifth lowest of eight bidders on the grounds that this contractor has proven his ability and can complete projects on time. As at September 2014, amounts totalling \$3.339M were paid to the contractor with the retention sum in respect of measured works valued at \$371,049 still to be paid to the contractor.

Region's Response: The Head of Budget Agency has indicated that the works have now been completed and efforts are being made to recover the overpayment.

Recommendation: The Audit Office recommends that the Regional Administration make all efforts to recover the overpayment. (2013/245)

Account Area – Capital Purchases

411. Five contracts valued at \$9.080M were awarded to three contractors for the supply and delivery of school furniture. As at 31 December 2013, the amounts totalling \$8.535M were paid to the contractors. These purchases were not recorded in the Regional Stores records. Further, checks made at the Education Department revealed that a distribution sheet was maintained, detailing the schools that the furniture were sent to. However, a physical verification at the schools revealed that records were not kept to show the receipts of the furniture. As a result, it could not be determined whether the furniture reportedly sent to the schools was actually received. Also, the furniture seen at the schools were not marked, as such, those purchased and received in 2013 could not be differentiated from those that were there previously.

Region's Response: The Head of Budget Agency has indicated that this situation has now been corrected in that Internal Stores Requisitions are now being written up when furniture are being issued to schools and that all furniture are being marked.

Recommendation: The Audit Office recommends that Regional Administration ensure that the Stores Regulations are fully complied with at all times. (2013/246)

412. Other items valued at \$30.743M and purchased under this account area were also not marked, identifying them as Government property except those purchased for the Rehabilitation Department at Mahaicony Hospital. Also, a master and sectional inventories were not maintained by the Region during the year under review.

Region's Response: The Head of Budget Agency has indicated that this situation has now been corrected in that all capital purchases are being marked. In addition, Sectional Inventories were subsequently prepared and submitted for audit inspection and the Region is working on the preparation of the Master Inventory.

Recommendation: The Audit Office recommends that Regional Administration ensure that the Stores Regulations are fully complied with at all times. (2013/247)

AGENCY 76
REGION 6 – EAST BERBICE/CORENTYNE

Current Expenditure

Prior year matters, which have not been resolved

413. Employees were overpaid net salaries totalling \$2.657M which were not recovered for the year 2007. Similarly, the related deductions paid over to the various agencies were also not recovered. An examination of the pay changes records and the payroll for 2012 revealed that net salaries totalling \$337,613 were overpaid to fourteen employees. These included eight resignations and six dismissals. In addition, unpaid net salaries totalling \$1.710M were refunded to the Sub-Treasury. The related deductions totalling \$104,710 and \$179,563 overpaid to the National Insurance Scheme (NIS) and the Guyana Revenue Authority (GRA) respectively were not recovered as shown below. Failure to recover the deductions would result in overpayments to the relative agencies.

Year	Head of Charge	Gross Salary \$	Deductions			Total Deductions \$	Net Salary \$
			NIS	PAYE	Others		
2012	Administration	99,481	4,392	0	28,037	32,429	67,052
	Agriculture	147,924	4,688	10,051	51,395	66,134	81,790
	Education	1,281,702	70,185	97,707	52,848	220,740	1,060,962
	Health	606,104	25,445	71,805	8,774	106,024	500,080
Total		2,135,211	104,710	179,563	141,054	425,327	1,709,884

Region's Response: The Head of Budget Agency indicated all employees overpaid for the years 2007 and 2012 respectively were formally written to on this matter. However, to date the response has not been at the desired level as only two (2) employees overpaid for 2012 have refunded sums overpaid on salaries. As it regards the related deductions overpaid to NIS and GRA the Region is continuously engaging these two agencies to recover same. The last effort in doing so was at the recently held Regional Administrative Committee's meeting held on 9 September 2013. In addition, the GRA has responded to the Regional Administration giving guidance as to the procedure regarding the requesting of refunds of PAYE.

Recommendation: The Audit Office once again recommends that the Regional Administration follow-up this matter with the relevant Officers and Agencies with the view of recovering the amounts over paid. (2013/248)

414. Amounts totalling \$138.599M and \$193.767M were expended on fuel and lubricants for the years 2007 and 2008 respectively. The fuel and lubricants purchased were delivered to and stored mainly in storage tanks at Whim Stores, Manarabisi and Black Bush Polder pump stations. Fuel and lubricants were purchased in litres from the Guyana Oil Company and were converted to and recorded in gallons in the relevant records at the three locations. Investigations carried out at these locations revealed that the quantity of fuel and lubricants acknowledged and recorded as having been received were often less than that stated on the invoices as having been actually delivered by the supplier. In addition, evidence of supervisory checks was not seen in respect of the receipt and issue of fuel and lubricants. Moreover, these fundamental breaches of internal controls have led to fuel and lubricants valued at \$21.964M not being accounted for. At the time of reporting, additional information which was requested by the Police from the Audit Office was forwarded to them on the 16 May 2013.

Region's Response: The Head of Budget Agency indicated that this matter is still engaging the Guyana Police Force CID Department hence, a decision is still pending

Recommendation: The Audit Office recommends that the Regional Administration pursue this matter with the Police in order to resolve same. (2013/249)

415. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills and/or receipts and other supporting documents. However, based on sample checks carried out, cheque orders were being cleared on average of fifty-three days after they were issued. As at May 2014, five hundred and fourteen cheque orders valued at \$210.605M, remained outstanding for the years 2006 – 2012, as shown below:

Year	No. Of Cheque Orders	Amount \$'000
2006	145	53,168
2007	70	43,659
2008	85	26,611
2009	81	22,427
2010	63	20,300
2011	34	12,465
2012	36	31,975
Total	514	210,605

Region's Response: The Head of Budget Agency indicated that to date Cheques orders for the years 2006 to 2012 has been reduced to 514 at an amount valued at \$210.605M. In respect of the year 2013 one hundred and seventy-four cheque orders valued at \$103.130M remained outstanding as at 16 September 2014. From the outstanding balance for 2013 there are Cheque orders that will be cleared in the immediate future due to either of the following conditions.

- i. Cheques refund to Consolidated Funds for failure on the supplier's behalf to supply items as per order.
- ii. Cheques will be paid over to suppliers once supplies are made in full. Some vouchers are part supplied at the moment.
- iii. Suppliers conduct refunds equivalent to the items outstanding on partly supplied vouchers. Refunds will subsequently be paid into consolidating funds to clear cheque order hence reducing the amount outstanding.

Recommendation: The Audit Office recommends that the Regional Administration take all action necessary to have these long outstanding cheque orders cleared. (2013/250)

416. In 2011 an examination of payment vouchers with supporting documents and related stores records on the purchases of dietary items for the consumption by patients at the New Amsterdam and Fort Canje hospitals revealed significant differences totalling \$1.735M in the quantities of items received. This situation continued in 2012 where differences totalling \$708,738 was noted in the quantities of items received. It was explained that the differences in quantities were as a result of increases in cost between the times the requisitions were made to purchase and the actual supplying of the items, hence the recording of less items received in stores records than those stated on the Requisition to Purchase and the supplier's bills. It should be noted that tender board approval was not seen to substantiate the increase in prices or reduction in the amount supplied;

- (i) Dietary items purchased for the Fort Canje Hospital and valued at \$8.235M were not recorded in the Stock Ledgers. As a result, it could not be determined whether the items purchased were actually received and account for; and

- (ii) Stores Received Notes (SRN) was not accurately prepared reflecting the actual receipts. It was found that invoices from the suppliers and the vouchers prepared were for amounts that were different from those recorded in the Stock Ledgers. The Stock Ledgers had the correct amount received but these were less than those on the SRN, invoices and the payment vouchers.

Region's Response: The Head of Budget Agency indicated that the investigation of the stores operation revealed that whilst there is the complete absence of payment vouchers for Dietary items purchased for Fort Canje Hospital valuing eight million two hundred and thirty-five thousand dollars (\$8.235M) there is evidence of Stores Received Notes for the very items and the absence of Stock Ledger Entries resulted from the breakdown of simultaneously updating the Stock Ledgers for the same items. This is indicative of the actual receipt of Dietary items but failure to enter into the Stock Ledger to complete the accountability process.

Recommendation: The Audit Office recommends the Regional Administration take urgent action to ensure strict compliance with the Stores Regulation at all times. (2013/251)

Capital Expenditure

417. The Regional Administration has still not been able to recover overpayments totalling \$9.728M made on the following contracts for the years 2008 to 2012:

Year	Sub-Head	Description	Amount \$'000	Amount Recovered \$'000	Amount Outstanding \$'000
2008	11007	Construct bridge at Mibicuri South, BBP	238	0	238
"	12039	Rehabilitation of Canje Secondary School	78	0	78
"	13010	Construct revetment at No. 67 Sluice	284	0	284
"	13010	Construct bridge at Hacks Canal	216	0	216
2009	11007	Revetment at Sandvoort	10	10	0
"	12039	Rehabilitation of Leeds Primary	266	150	116
2010	11007	Reconstruction of the Johanna/Yakusari High Bridge	160	0	160
"	11007	Reconstruction of timber revetment at Tain	263	0	263
"	14010	Rehabilitation of Cross Street, Bloomfield	154	0	154
"	14010	Rehabilitation of Last Street, Canefield	851	0	851
"	12040	Extension of Drugs Bond, New Amsterdam	863	0	863
"	12039	Extension Corentyne Comprehensive Secondary School	485	0	485
2011	13010	Timber Revetment at Orealla	913	300	613
"	13010	Construction of reinforced concrete bridge at Germania	185	23	162
"	13010	Installation of tubing at Babu John	17	17	0
"	13010	Re-construction of concrete bridge at Johanna, BBP	700	0	700
"	14010	Rehabilitation of Grant 1780 Second Cross Street CWC	3,561	0	3,561
"	12039	Rehabilitation of Canje Secondary School Phase 2	370	0	370
"	12039	Skeldon Line Path Secondary	214	285	85
"	12040	New Amsterdam Hospital Bond	875	0	875
2012	13010	Construction of Joanna timber Bridge	126	0	126
"	13010	Construction of Warren Heavy Duty Timber Bridge	169	0	169
Total			10,998	1,270	9,728

Region's Response: The Head of Budget Agency has indicated that several meetings were held with the contractors where they were requested to refund the amounts overpaid. In addition, the contractors have been written to requesting refunds of the amounts overpaid but there has been no response to date.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the recovery of the overpayments. (2013/252)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Account Area - Employment Costs

418. An examination of the payroll records revealed that amounts totalling \$5.283M were refunded to the Consolidated Fund as unpaid salaries in respect of one hundred and thirteen employees during the year audited. However, the related deductions totalling \$1.027M paid over to the various agencies were not recovered.

Deduction Agencies	Amount \$
Guyana Revenue Authority	579,680
National Insurance Scheme	261,536
Other	186,161
Total	1,027,377

Region's Response: The Head of Budget Agency indicated that the Regional Administration is in the process of preparing the necessary forms for retrieving refunds overpaid to the National Insurance Scheme (NIS) for the period under review. In addition, the Guyana Revenue Authority (GRA) has responded to the Regional Administration giving guidance as to the procedure regarding the requesting of refunds of PAYE. Based on the guidance offered, the Regional Administration will proceed with pursuing the overpayments.

Recommendation: The Audit Office once again recommends that the Regional Administration follow-up this matter with the relevant Agencies with the view of recovering the amounts over paid. (2013/253)

419. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills and/or receipts and other supporting documents. However, based on a sample of one hundred and twenty-three cheque orders examined or fourteen percent of the population, it was observed that they were being cleared on average of ninety-nine days after they were issued. In addition, as at 26 June 2014, two hundred and thirty two cheque orders valued at \$123.179M in respect of the year under review, remained outstanding. In the absence of supporting documents to substantiate payments made, it could not be determined whether value was received for the amounts expended. This state of affairs should be viewed seriously since it represents a lack of accountability for public resources. Further, the Regional Administration retained cheques drawn on the Appropriation Accounts for the year 2013 and had failed to refund same. As at 23 September 2014, forty-eight cheques valued at \$18.515M were on hand at the Regional Accounting Unit. Similarly, fourteen cheques valued at \$3.525M were on hand at the Accountant General's Sub-Treasury Department.

Region's Response: The Head of Budget Agency explained that The Regional Administration acknowledges that some Cheques Orders are not cleared in a timely manner due to:

- i. Supplier not supplying goods and services in a timely manner.
- ii. Delays at the Regional Stores (Central and Sub.) in completing the necessary entries and notations.
- iii. Delays due to the bulking of payment vouchers for the various programmes by IFMAS resulting in one (1) cheque being processed for several vouchers (transactions).
- iv. The Sub-Treasury Department's failure to update their Cheque Order Ledger.
- v. The list of outstanding Cheque Orders as at 16 September 2014 is 232 at a value of one hundred and twenty-three million one hundred and seventy nine thousand dollars (\$123.179M).

420. Included in this sum are forty-six cheques valued at \$18.755M which are on hand in the Regional Accounting Unit. These cheques were not paid to the supplier as a result of:

- i. Full delivery of goods not received to date.
- ii. No goods were supplied to date.

Region's Response: The Regional Administration will take the following steps to have these cheque orders cleared as follows:

- i. Refund cheques to the Consolidated Fund Account for failure by the suppliers to supply items within the time frame as per order;
- ii. Cheques will be paid over to the suppliers once supplies are made in full; and

- iii. Suppliers conduct refunds equivalent to the items outstanding on partly supplied vouchers. These refunds will immediately be paid into the Consolidated Fund Account to clear cheque orders, hence reducing the sum outstanding.
- iv. Additionally, a number of outstanding vouchers valued at \$104.424M for which items were received in full quantities are at the respective stores for the necessary notations to be made by the storekeeper prior to being sent to the Regional Accounting Unit/Sub-Treasury to be cleared in the Cheque Order Register.

Recommendation: The Audit Office recommends that the Regional Administration take all action necessary to have these long outstanding cheque orders cleared. (2013/254)

Stores and Other Public Property

421. Amounts totalling \$3.497M were expended on the purchase of dietary and janitorial supplies for Fort Canje Hospital. However, an examination of the stores records revealed that these items were not recorded in the relevant stores records, even though the Stock Ledgers folio numbers were quoted on the Stores Received Note.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will take the necessary action to correct this situation and comply with the Stores Regulations.

Recommendation: The Audit Office recommends the Regional Administration take urgent action to ensure strict compliance with the Stores Regulation at all times. (2013/255)

422. The contract for the repairs to Fort Canje Hospital Stores, New Amsterdam was awarded to the most responsive of four bidders in the sum of \$3.499M. As at 31 December 2013, the full contract sum was paid to the contractor. A physical verification of the works revealed an overpayment on this contract of \$212,464 as follows:

Item	Description	Sum \$
12	Electrical	119,964
13	Supply all materials and build shelves	92,500
Total		212,464

Region's Response: The Head of Budget Agency has acknowledged the overpayment and indicated that efforts will be made to recover the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2013/256)

Account Area - Maintenance Works

423. The contract for the repairs to the fence at New Amsterdam Hospital was awarded to the most responsive of ten bidders in the sum of \$5.119M. As at 31 December 2013, amounts totalling \$3.032M was paid to the contractor while a cheque for the amount of \$2.087M was at the Sub-Treasury as at June 2014. A physical verification carried out on 12 March 2014 revealed that the works were incomplete and overpayments totalling \$1.170M were made on this contract as shown below:

Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount \$
2.	Demolition						
2.1	Carefully remove hollow section framed and in filled metal grill from RC framed fence and store for possible reuse as directed. Section measures 7'5" x 6'1".	nr.	44	74	30	4,000	120,000
3.	Metal works						
3.1	Supply material, fabricate and install 2 ½" galvanized pipe bordered and 1" galvanized in filled ,metal section to RC framed fence inclusive of 4 # 3/8" x 4"x6" metal plates welded to 2 ½" galvanized pipe border by means of 2 ½" galvanized pipe. 1" galvanized pipe infill are to be positioned 5" crs. Vertically. Sections are to be painted with two coats of anticorrosive paint	nr.	44	74	30	35,000	1,050,000
Total							1,170,000

424. Further, the following observations were made during the physical verification of the works:

- The works were incomplete at the time of the physical verification, the contractor was not on site and works appeared to be abandoned;
- the works should have been completed since 27 September 2013; however, at the time of the physical verification on 12 March 2014, approximately six months after the contractual completion date, the works were incomplete; and
- approval for extension of time was not seen and as such, the contract should attract liquidated damages at the time of the physical verification.

Region's Response: The Head of Budget Agency explained that forty-four sections of the fence highlighted as overpayment were fabricated but not on site. These sections were subsequently installed. The contractor has since abandoned the project and the cheque of \$2.087M will be updated and deposited into the Consolidated Fund and liquidated charges instituted against the contractor.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the liquidated damages are collected from the contractor. (2013/257)

Capital Expenditure

Account Area – Buildings

425. The contract for the construction of Albion Front Nursery School – Phase 2 was awarded to the second lowest bidder in the sum of \$4.005M without giving any reasons why the lowest bidder was not considered. There was an approved variation of \$413,866 giving a final project cost of \$4.419M. As at 31 December 2013, amounts totalling \$4.255M were paid to the contractor. A physical verification carried out on 10 March 2014, revealed that the works were completed and overpayments totalling \$658,890 were made on the contract as shown below:

Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount \$
3.00	Fence						
3.01	Supply and install 4"x4"x10' long Wallaba posts as directed	nr.	62	125	63	2,700	170,100
3.02	Supply and install 1"x4" Wallaba top and bottom runners and top and bottom facing boards as directed	ln.m	371	1,220	849	300	254,700
3.03	Supply and install 1"x10" Wallaba board as directed.	ln.m	185	304.8	119.8	870	104,226
3.04	Supply and install 5' chainlink fence mesh 12.5 gauge as directed.	ln.m	185	304.8	119.8	1,084	129,864
Total							658,890

426. In addition, there was no measured works valuation attached to the final payment voucher, instead, a copy of the priced Bill of Quantities of the contract was attached. As a result, the actual works completed by the contractor was not represented on the payment certificate.

Region's Response: The Head of Budget Agency indicated that the Regional Administration had handed over the measured works certificate to the Sub-Treasury to be attached to the voucher but this was not done at the time of inspection. In addition the Region has spoken to the contractor who has agreed verbally to refund the amount overpaid and has since refunded the amount of \$200,000 vide receipt No. 180484 dated 17 September 2014. The Region will write him formally.

Recommendation: The Audit Office recommends that the Regional Administration ensures that payments are made only for works that are completed and certified as such and make efforts to recover the outstanding over payments. (2013/258)

427. The contract for the rehabilitation of First Street, No. 71 Village, West Public Road, Corentyne was awarded by NBPTA in the sum of \$12.507M. As at 31 December 2013, the entire contract sum was paid to the contractor. A physical verification carried out on 10 March 2014, revealed that the works were completed and overpayments totalling \$572,500 were made on the contract as shown below:

Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount \$
2.	Earthworks/ Preparation Works						
2.2	Scarify the existing carriageway, shape and compact.	sq.yd	2,251	2,447	196	100	19,600
3.	Roadway						
3.1	Supply, place and compact reef sand/ white sand (60:40) in layers not exceeding 6" to grade and line as per cross section and as directed by the Engineer	cu.yd	375	408	33	2,500	82,500
3.4	Supply and place Prime Coat using RC 250 Asphalt at 0.3 gal/sq.yd	sq.yd	2,251	2,447	196	400	78,400
3.5	Supply and Place Double Bituminous Surface Treatment (DBST) comprising of: (1) Application of Bituminous Binder RC 250 at 0.3 gal/ sq.yd (2) Uniform chipping of ¾" nominal size chipping at 45 lbs/ sq.yd (3) Application of Bituminous Binder RC 250 at 0.25 gal/ sq.yd (4) Uniform chipping of 3/8" nominal size chipping at 25 lbs/ sq.yd	sq.yd	2,251	2,447	196	1,700	333,200
4.	Supply and place sand seal coast using Asphalt (RC 250) at 0.2 gal/sq.yd and sand seal as directed by the Engineer	sq.yd	2,251	2,447	196	300	58,800
Total							572,500

Region's Response: The Head of Budget Agency indicated that the Regional Administration has spoken to the contractor who has agreed verbally to refund the amount overpaid. The Region will write him formally.

Recommendation: The Audit Office recommends that the Regional Administration ensures that payments are made only for works that are completed and certified as such and make efforts to recover the over payments. (2013/259)

428. The contract for the extension of Regional Stores at New Amsterdam was awarded to the most responsive of nine bidders in the sum of \$3.661M. There was an approved variation of \$838,728 giving a final project cost of \$4.5M. As at 31 December 2013, the entire contract sum was paid to the contractor. A physical verification of the project revealed the following:

- Under the additional works completed, Item No.7 specifies the use of 12 gauge steel plate for the construction of the door. It was however discovered that 18 gauge steel plate, which is thinner, was used instead and the contractor was paid at the rate for 12 gauge.

Region's Response: The Head of Budget Agency explained that the contractor indicated his willingness to correct the deficiency of the works done on the door.

Recommendation: The Audit Office recommends that the Regional Administration ensures that payments are made only for works that are completed and certified as such. (2013/260)

429. It was also noted that some final payment certificates are being prepared using the Bill of Quantities of the contract and not the measured works valuations and as such, the actual quantity of works completed by the contractor and paid for by the Region could not be reflected in these final payments and this posed some difficulty during the physical verification exercise.

Region's Response: The Head of Budget Agency indicated that Measured works valuations were prepared for each project. However, these measured works valuations were inadvertently not attached to the payment voucher by the Sub-Treasury Department at the time of verification.

Recommendation: The Audit Office recommends that the Regional Administration ensure all payment documents are complete at all times. (2013/261)

Account Area – Purchases

430. The sum of \$56.368M was voted for the purchase of air conditioning units, fans, desks, chairs, filing cabinets, water dispenser and tables, minibus, school furniture such as types A, B, C, and D desks and benches, nursery sets, tables, chalkboard, stools, cupboards, water dispensers, filing cabinets, chairs, ATV, boat and engine for Orealla and Siparuta, ultrasound machines, cardiac monitors, pulseoximeters, X-ray machines and benches. As at 31 December 2013, amounts totalling \$56.354M were expended under this accounting area. As at 27 June 2014, items valued at \$1.254M in respect of Education Department and a boat and engine valued at \$4.166M in respect of Land and Water Transport – Health were not received.

Region's Response: The Head of Budget Agency indicated that for the items valued at \$1.254M in respect of Education Department, the cheque was not paid to the supplier because delivery was not made in full. Cheque is still at the Regional Accounting Unit whilst the contract for the supply of the boat and engine was retendered since the contractor who won the original award was unable to deliver same. The Regional Administration is waiting the processing of a duty free letter to conclude the procurement process and the completion of this transaction.

Recommendation: The Audit Office recommends that the Regional Administration ensure that payments are only processed for purchases that have been delivered. (2013/262)

AGENCY 77
REGION 7 – CUYUNI/MAZARUNI

Current Expenditure

Prior year matters, which have not been resolved

431. Amounts totalling \$9.817M were refunded to the Consolidated Fund with respect to unpaid net salaries for the years 2005 to 2012. However, the related deductions inadvertently paid over to the Guyana Revenue Authority and National Insurance Scheme were not recovered by the Regional Administration, except for an amount of \$35,200 which was recovered from the Guyana Revenue Authority, as shown below:

Years	Net Salaries Refunded \$	GRA Paid Over \$	GRA Recovered \$	NIS Paid Over \$
2005-2007	6,312,000	186,923	35,200	329,115
2011	1,695,000	210,295	0	87,162
2012	1,810,000	18,577	0	215,849
Total	9,817,000	415,795	35,200	632,126

Region's Response: The Head of Budget Agency indicated that the Regional Administration is pursuing the relevant agencies concerned so that the amounts overpaid could be recovered.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously follow-up this matter with the Agencies concerned so that the amounts overpaid could be recovered. (2013/263)

432. Investigations were conducted by the Regional Administration into the discrepancies relating to the loss of fuel and lubricants. Corrected measures have since been implemented to avoid a recurrence, and it was noted that Cabinet approval was obtained for the writing off of \$1.878M of fuel and lubricants recorded as losses for the period 1998 to 2000. However, as at 31 December 2007, there were shortages in stock of fuel and lubricants valued at \$1.398M for the years 2001 to 2006 which is yet to be written off. At the time of the 2012 audit in May 2013, the Regional Administration is still awaiting a decision from the Ministry of Finance as it relates to the writing off of these losses.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is pursuing this matter with the Finance Secretary to write off the losses.

Recommendation: The Audit Office recommends that the Finance Secretary address this long outstanding matter in order to bring closure to same. (2013/264)

433. An audit inspection carried out at the Regional Stores revealed that the Regional Administration had taken steps to dispose of a number of items from the approved list, however, at the time of reporting, a valuation for the heavy duty vehicles/equipment by a Mechanical Engineer from the Ministry of Public Works and Communications have been done, however there's no evidence of further actions taken by the Administration to have the items disposed of.

Region's Response: The Head of Budget Agency indicated that the Regional Administration had followed up this issue with the Finance Secretary and subsequently got approval to dispose of the obsolete vehicles/equipment. The process to dispose of same will be done shortly by way of public tender.

Recommendation: The Audit Office recommends that the Regional Administration conclude this matter urgently. (2013/265)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Account Area - Employment Costs

434. At the time of the audit in June 2014, fifteen employees were without National Insurance Scheme (NIS) numbers. It should be emphasized that registration with the Scheme has implications for Social Security and other benefits.

Region's Response: The Head of Budget Agency indicated that efforts are being made to have three out of the fifteen persons who are salaried employees registered with the Scheme, while the others are persons receiving stipends as Amerindians Captain and Deputies and Regional Democratic Councillors.

Recommendation: The Audit Office recommends that the Regional Administration ensure that all employees are promptly registered with the Scheme. (2013/266)

Account Area - Office and Field Supplies

435. An examination of the cheque order register as at 20 June 2014 revealed that there was an outstanding cheque order No. 7701504 valued at \$2.605M in respect of 2013 for the supply of a portable X-ray unit, which was still to be cleared due to the item not being delivered.

Region's Response: The Head of Budget Agency indicated that the supplier is awaiting the arrival of the portable X-ray unit.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the supplier for the delivery of this item. (2013/267)

436. An examination of safe No. 820 kept at the Regional Accounting Unit and another unnumbered safe located at the Sub-Treasury revealed that a register of the contents of the safes were not maintained contrary to Financial Regulations.

Region's Response: The Head of Budget Agency indicated that this was an oversight and systems are presently in place to record the contents of the two safes.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Financial Regulations are adhered to at all times. (2013/268)

437. An audit examination of the Stock Ledgers and Bin Cards at the Regional Hardware Store revealed that in fourteen instances the records were not updated, resulting in differences between the physical balances and the balances recorded on these records.

Region's Response: The Head of Budget Agency indicated that reconciliation was done recently with the Bin Cards and the Stock Ledgers and both records were updated accordingly. In addition, efforts will be made to ensure proper entry and timely reconciliation to ensure balances on Bin Cards correspond with physical stocks.

Recommendation: The Audit Office recommends that the Regional Administration ensure Stores Records are maintained and updated in keeping with the Stores Regulations at all times. (2013/269)

438. A physical verification carried out at the said Stores revealed five instances where there were shortages and overages in respect of fuel and lubricants, as shown below:

Description	Units	Balance as per Bin Cards	Physical Balance	Shortages/Overages
Gasolene	Litres	2,930.6	2,857.5	(73.1)
Dieselene	Litres	3,229.43	3,213	(16.4)
Rimula 40	Pints	548	556	8
Rimula 140	Pints	335	360	25
20w-50	Pints	104	98	(6)

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since recorded in stock the Rimula 40 and 140, while the shortages on Gasoline, Dieseline and 20w-50 were due to spillage.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Stores Records are updated and accurate at all times and that periodic checks are carried out to record any loss due to spillage. (2013/270)

Capital Expenditure

439. The following general observations were made in respect of contracts awarded:

- For many of the contracts, the final payment voucher does not accurately represent the details of the works completed. As a result, the Works Department was providing a separate document showing the adjustment made to the final payment, and
- the Region is in the practice of not issuing completion certificates, as such, it could not be determined when the works were actually completed.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will take corrective measure.

Recommendation: The Audit Office recommends that the Regional Administration ensure that adequate and accurate records are maintained at all times. (2013/271)

AGENCY 78
REGION 8 – POTARO/SIPARUNI

Current Expenditure

Prior year matters, which have not been resolved

440. The Regional Administration was still to recover overpayments totalling \$7.158M made on the following contracts during the years 2009, 2011 and 2012 as shown below:

Year	Description	Amount Overpaid \$'000	Amount Cleared after revisit in June 2014 \$'000	Balance \$'000
2009	Rehabilitation of Dormitory at Mahdia	462	150	312
“	Rehabilitation of Kato Primary School	563	0	563
“	Rehabilitation of bridge at Mahdia Dorms	980	33	947
“	Rehabilitation of Mahdia Creek Bridge	324	0	324
“	Rehabilitation of generator hut at Mahdia Hospital	302	0	302
2011	Repairs to Kanapang Teacher’s Quarters	1,618	0	1,618
“	Repairs to Hand Rail Bridge at Mahdia	296	0	296
“	Revetment at Mahdia Dorms	1,626	0	1,626
“	Repairs to Kato Cottage Hospital fence	617	0	617
2012	Repairs to Micobie Bridge	207	0	207
“	Repairs to Kato Bridge	346	0	346
Total		7,341	183	7,158

Region’s Response: The Head of Budget Agency explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now seek advice from the Ministry of Local Government and Regional Development on the way forward.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid a recurrence. (2013/272)

441. The Regional Administration has not taken appropriate measures to recover related deductions totalling \$267,750 in respect of unpaid net salaries amounting to \$1.779M which were refunded to the Sub-Treasury. It was noted that the relevant agencies were written to but there was only a refund of \$9,956 from the Hand in Hand Mutual Life Company Limited. It should be emphasised that the failure to recover the deductions would result in overpayments to the various agencies and a corresponding over-statement of the Appropriation Accounts.

Region's Response: The Head of Budget Agency indicated that the agencies were written to in respect to the overpayment of deductions. While Programme Managers were told of the importance of informing the Administration of persons walking off the job in a timely manner, information is delayed in the transmission of same. The phenomenon remains an issue that the Administration continues to work to eradicate particularly in the North Pakarima Mountains.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the sums overpaid and ensure that the systems put in place to avoid overpayments, are functioning effectively. (2013/273)

442. For the previous years audits the Regional Administration has not put mechanisms in place to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. At the time of reporting, it was noted that fifty-two cheque orders valued at \$24.993M remained outstanding for prior years. Similarly, one hundred and fifty-three cheque orders in respect of the year 2013 valued at \$46.187M, remain outstanding at the time of the audit in June 2014. As a result, it could not be ascertained whether the Region received full value for all monies expended.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since submitted all the related vouchers and invoices to the Sub-Treasury to clear the outstanding cheque orders.

Recommendation: The Audit Office recommends that the Regional Administration submit the necessary information to the Audit Office so that this can be verified. (2013/274)

443. The Regional Administration is yet to recover mobilization advances totalling \$4.072M paid to contractors but whose contracts were terminated for failure to complete the works within the contractual period as shown below:

Contract Number	Name of Project	Contract Sum \$	Amount \$
14/12	Repairs to Paramakatoi Dormitory	5,591,800	1,118,360
15/12	Repairs to Mahdia Dormitory School Fence	2,703,350	270,335
20/12	Rehab. of Paramakatoi Primary School Annex	3,036,000	607,200
22/12	Rehab. of Paramakatoi Health Centre	1,736,400	347,280
43/12	Repairs to Chiung Mouth Primary School	2,003,397	400,679
60/12	Repairs to Monkey Mountain Primary School	3,824,800	764,960
61/12	Repairs to Monkey Mountain Primary School Annex	2,815,700	563,140
Total		21,711,447	4,071,954

Region's Response: The Head of Budget Agency explained that the contractors were written to. However, to date no repayment was made. The Regional Administration will now seek advice from the Ministry of Local Government and Regional Development on the way forward.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid a recurrence. (2013/275)

Capital Expenditure

444. The Regional Administration was still to recover overpayments totalling \$12.400M made on the following contracts during the year 2011 as shown below:

Description	Amount Overpaid \$'000	Amount Cleared in June 2014 \$'000	Balance \$'000
Construction of drain at Mahdia	3,500	0	3,500
Construction of Chiung Mouth Bridge	3,834	2,659	1,175
Construction of Industrial Arts Department at Paramakatoi	1,664	0	1,664
Enclosure of Bottom Flat at Mahdia Secondary School	1,476	1,100	376
Construction of Teacher's Quarters at Mahdia	1,426	1,300	126
Repairs to Paramakatoi Secondary School	2,448	0	2,448
Repairs to Kato Cottage Hospital	746	306	440
Construction of Chairman's Quarters at Mahdia	146	0	146
Rehabilitation of Kato Guest House	485	0	485
Extension of Kurukubaru Primary School	301	0	301
Enclosure of Paramakatoi Teacher's Quarters	987	0	987
Extension of Kurukubaru Health Post	505	0	505
Upgrading of the electrical system at Mahdia District Hospital	247	0	247
Total	17,765	5,365	12,400

Region's Response: The Head of Budget Agency explained that the contractors were written to. However, to date no repayment was made. The Regional Administration will now seek advice from the Ministry of Local Government and Regional Development on the way forward.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid a recurrence. (2013/276)

445. The Regional Administration still could not account for capital items purchased in 2011 and 2012 totalling \$4.603M as shown below:

Year	Item	Description	Quantity	Amount \$'000
2011	25045	Cupboards	5	225
		Chalk Boards	10	400
		Desk & Bench	60 prs.	600
		Table	1	97
		Furniture	-	300
		Student Combination Chairs	100	750
		Table	11	275
		Book Cupboards	4	220
		Single Bed	1	25
		Table	1	25
2012	25045	Metal Cupboards	5	377
		Desk and Bench	75prs.	1,309
Total				4,603

Region's Response: The Head of Budget Agency indicated that efforts are currently ongoing to have outstanding items delivered, failing which the Region will seek to recover the amounts already paid to suppliers. To date, a verbal commitment was made by the supplier to supply the outstanding 100 student combination chairs and 4 book cupboards. However this was not done. The supplier was written to in respect to the supply of tables, chalkboards and cupboards and to date no response was received. The supplier was also written to in respect to the delivery of the 60 pairs of furniture. To date no response was given.

Recommendation: The Audit Office recommends that the Regional Administration comply with the requirements of the Fiscal Management and Accountability Act, 2003. (2013/277)

446. The Regional Administration is yet to recover mobilization advances totalling \$2.212M paid to contractors but whose contracts were terminated for failure to complete the works within the contractual period during the year under review as shown below:

Contract Number	Name of Project	Contract Sum \$	Amount \$
18/12	Extension of Chenapau Primary School	7,033,240	1,406,648
33/12	Upgrade of Mahdia Secondary School Dormitory	4,851,360	485,136
41/12	Construction of Culverts at 7 Miles	3,207,200	320,700
Total		15,091,800	2,212,484

Region's Response: The Head of Budget Agency explained that the contractors were written to. However, to date no repayment was made. The Regional Administration will now seek advice from the Ministry of Local Government and Regional Development on the way forward.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid a recurrence. (2013/278)

447. At the time of the audit in June 2013, thirty payment vouchers valued \$12.369M in relation to expenditure for 2012 were still in the Sub-Treasury's Safe. These vouchers, which were yet to be paid, had all supporting documents attached including the respective cheques. This situation is in contravention to the FMA Act, which states that all unspent amounts at the end of the year should be refunded to the Consolidated Fund. This situation would also give rise to the overstatement of the Appropriation Accounts by the said sum. The following is a summary of the payment vouchers:

Particulars	Nº of Cheques	Amount \$'000
Repairs and maintenance works	22	11,239
Purchases	3	682
Services rendered	5	448
Total	30	12,369

Region's Response: The Head of Budget Agency indicated that the Sub-Treasury has paid all cheques for 2012, with one currently being updated to be paid and two being updated to be refunded to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Regional Administration submit the relevant information so that these could be verified by the Audit Office. (2013/279)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Account Area - Employment Costs

448. An examination of the payroll records revealed that during the year under review amounts totalling \$2.329M were refunded to the Sub-Treasury as unpaid net salaries while the related deductions amounting to \$349,169 were paid over to the relevant agencies. It should be emphasised that the failure to recover the deductions would result in overpayments to the various agencies and a corresponding over-statement of the Appropriation Accounts.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is in the process of writing to the Guyana Revenue Authority and the National Insurance Scheme detailing the case of the overpayments and the requisite request for refunds. This will be done in keeping with guidelines recently sent by the Guyana Revenue Authority.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the amounts paid over to the relevant Agencies. (2013/280)

449. An examination of the National Insurance Scheme records revealed that thirty-nine employees were without NIS numbers as at 31 December 2013, indicating that these employees may not have been registered with the Scheme. However, at the time of the audit in June 2014, thirty-four employees were registered, leaving five still to be registered. It should be emphasized that failure to register employees with the Scheme, has implications for their social security and other benefits.

Region's Response: The Head of Budget Agency indicated that the Regional Administration had done applications for the five remaining employees, and the agency is awaiting a response from the National Insurance Scheme. The Administration will seek to expedite the process in an effort to have the five employees registered.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all employees are registered with the Scheme. (2013/281)

Account Area - Office and Field Supplies

450. The sum of \$21.800M was allocated for the purchase of fuel and lubricants for use by the Region's fleet of vehicles/equipment. As at 31 December 2013, amounts totalling \$17.074M were expended. Section 29 of the Stores Regulations of 1993, stipulates that log books in Form 17 shall be maintained for all motor vehicles, plant, machinery and equipment, except motor vehicles assigned to Ministers of the Government, holders of Constitutional offices and persons of similar status. However, of the twenty-seven serviceable vehicles/equipment for which log books were required to be maintained, log books were only presented for three, leaving twenty-four log books still to be presented.

Region's Response: The Head of Budget Agency indicated that of the twenty four log books that were not presented, included books from the Regional Chairman and Regional Vice Chairman. In addition, log books were not maintained in the North Pakaraimas, due to the fact that none of the odometers on the ATVs are functional. Thus, the Region keeps a fixed log book of all fuel usage at the Kato Administration Office. This log book details the journey, fuel issued, rider and date taken. Generators also have fixed log books that are maintained. Other log books that were requested are for vehicles that are not in use and do not required fuel or lubricants. Of the twenty-four log books, 11 are referenced to ATV's, 4 are referenced to Generators, 4 are referenced to vehicles that were not in use for that year and one was referenced to a new Ambulance that made only the voyage from Georgetown to Mahdia.

Recommendation: The Audit Office recommends that the Regional Administration adhere to the Stores Regulations. (2013/282)

451. In addition, the Regional Administration acquires fuel and lubricants on a credit basis from a local representative of Guyoil in the Region. However, a reconciliation of payments made against fuel and lubricants received by the Region was not done for the period under review. As a result, it was difficult to determine if the Region received all fuel and lubricants paid for.

Region's Response: The Head of Budget Agency indicated that all fuel slips are done in duplicate; on return of a bill from the supplier a copy of the fuel slip is attached. Therefore, the amounts stated on the slip and the amount delivered on the bill can be and have been verified. All fuel delivered by the supplier are paid for by the Region. No excesses or shortages are paid for.

Recommendation: The Audit Office recommends that the Regional Administration carry out periodic reconciliation of the Region's records with those of the supplier to ensure that all fuel paid for have been delivered. (2013/283)

Capital Expenditure

Account Area - Public Works

452. Three contracts valued at \$20.450M were awarded for the construction of three bridges and revetments at Kurukubaru, Kato and Echilebar. A physical verification of the projects carried out in June 2014 revealed that the works were completed and some items on the projects were found to be over measured while some were under measured which resulted in a net underpayment to the contractors in the sum of \$829,650 on the projects, details of which are shown in the table below. This is a clear indication that the project was neither properly supervised nor monitored by the Regional Administration.

Description of works	Amount Overpaid \$	Amount Underpaid \$	Net Underpayment \$
Construction of Kurukubaru Access Bridge	351,000	602,100	251,100
Construction of Bridge & Revetment at Chuing Mouth, Kato	30,600	215,900	185,300
Construction of Bridge & Revetment at Taruka ,Echilebar	122,200	515,450	393,250
Total	503,800	1,333,450	829,650

453. Further, the following observations were also made in respect of the construction of Kurukubaru Access Bridge:

- The sum of \$75,000 was paid to the contractor for a performance bond. A copy of the bond was not submitted for verification;
- The date of signing of the contract was not inserted on the signed contract agreement, and
- The contract does not include any defects liability period for the works; however a retention sum was withheld. It is unclear how this retention sum is eventually released and after what period of time.

Region's Response: The Head of Budget Agency indicated that the design on the bridges was done taking into consideration the allocation available, however the contractors did additional works at no cost to complete the project. The contractor in respect of the construction of the Kurukubaru Access Bridge has since died and the amount of \$75,000 remains outstanding.

Recommendation: The Audit Office recommends that the Regional Administration ensures that there is proper supervision and monitoring of all projects to ensure that there is no recurrence of this situation and that all pertinent information should be included in the contract documents. (2013/284)

454. The contract for the rehabilitation to Mahdia Bridge was awarded to the second lowest of six bidders in the sum of \$5.898M. A physical verification of the project carried out on 7 June 2014 revealed that the works were completed and overpayments totalling \$138,600 were made on this contract as shown below:

Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount Overpaid \$
2.6	Repairs to Bridge Supply tar and place 3"x12"x14' GH decking (2nr coats of tar to underside)	bm	2,058	2,310	252	550	138,600
Total							138,600

455. Further, the following observations were also made:

- It was observed that the date of the signing of the contract agreement was not inserted in some of the contracts examined; and
- it was also noted that the date of inspection was not inserted on any of the certificate of practical completion of the works for the contracts examined.

Region's Response: The Head of Budget Agency indicated that the Public Works department did a revisit to the bridge and further calculations were done resulting in a reduction of the overpayment from \$138,600 to \$92,400. The Region will pursue the recovery of the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration submits for verification documentations of the revisit of the project and makes efforts to recover the amount overpaid and that all pertinent information should be included in the contract documents. (2013/285)

Account Area – Building

456. The contract for the construction of Campbel Town Nursery School was awarded to the lowest of seven bidders in the sum of \$7.784M. As at 31 December amounts totaling \$7.005M were paid to the contractor. A physical verification of the project carried out on 10 June 2014 revealed that the works were completed and overpayments totalling \$242,160 were made on this contract as shown below:

Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount Overpaid \$
19.00	Kerb at foundation Level						
a.	Perimeter kerb/ retainer wall- Blocks (6"x8"x16") infill with 1200 psi concrete mix (1:3) to perimeter kerb approx 18" high (height to be determined) with 3/8" dia. MS vertical bars @ 16" crs and 1/4" longitudinal bars @ 9"crs- all as shown in detail- render to outer face with 1/2" thick screed (reinf. Measured separately)	cu. ft	93	123	30	1,500	45,000
26.00	Roof Structure						
b.	2"x4" top plate, fix by bolting	ft.					
c.	2"x6" mix HW rafters @ 3' crs	bm					
	Added Variation						
1.5	Supply and install 2 solar panel (135W, 17.5V, 7.63A) with 2 batteries (12V, #1450 CCA), 2000W inverter & charge controller (rate include for all electrical works)	sum	74	120	46	360	16,560
			320	408	8	400	35,200
			-	-	-	-	145,400
Total							242,160

457. Further, the following observations were also made:

- The date on which the works were inspected was not inserted on the certificate of practical completion of the works; and
- the contract does not include any defects liability period for the works; however a retention sum was withheld. It is unclear how this retention sum is eventually released and after what period of time.

Region's Response: The Head of Budget Agency indicated that additional works were done to the building, where the floor was raised a further 2 inches, the amount of 4.97 cubic yards of concrete at \$57,000 equates to \$283,920. Additionally, the sum of \$200,000 was repaid by the contractor for the supply of solar panels and fixtures. Therefore the total amount of \$483,920 was the value of works done; hence the contractor was under paid \$41,760.

Recommendation: The Audit Office recommends that the Regional Administration submit for verification details of the additional works and ensure that all pertinent information are included in the contract documents. (2013/286)

Account Area – Purchases

458. Included in the amount of \$4.383M which was expended on the purchase of capital items as shown below; there was no evidence to show that the items purchased were received and brought to account in the relevant stock records.

Description	Quantity	Amount \$'000
Microwave	3	92
Bed Frame	2	90
Pair Desk & Bench Type (1)	110	1,591
Chalk Board	23	690
Cup Board	24	480
Teacher Table & Chair	11	165
Nursery Set	18	760
Teacher Table	12	180
E.C.G Machine	1	335
Total		4,383

Region's Response: The Head of Budget Agency indicated that the Regional Administration is in the process of collecting all outstanding items and have it recorded within the stores. Many items are outstanding from Village Councils. Several meetings were held with Toshaos urging them to have all outstanding school furniture delivered. Two bed frames were received and were issued to staff quarters.

Recommendation: The Audit Office recommends that the Regional Administration pursue vigorously the delivery of the outstanding items. (2013/287)

459. The contract for the acquisition of one Nissan Ambulance was awarded by the National Board of Procurement and Tender Administration in the sum of \$10.300M. The contract was entered into on the 28 August 2013 between the Ministry of Local Government and Regional Development and a local supplier. As at 12 September 2013, a cheque for the full contract sum was prepared and held at the Sub-Treasury. The ambulance was received by the Region and registered on the 27 March 2014. The cheque was paid to the supplier on 10 April 2014. At the time of the audit in June 2014, the ambulance was returned to the supplier due to defects. In addition, the contract agreement stated that a performance bond equivalent to ten percentage of the contract sum be lodged. However, a performance bond was not lodged by the supplier.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is currently engaging the Ministry of Local Government and Regional Development on this matter.

Recommendation: The Audit Office recommends that the Regional Administration pursue with the supplier the rectification of the defects on the ambulance, earliest. (2013/288)

Other Matter

460. Two expenditure vouchers valued at \$1.105M in respect of retention payments for the construction of Monkey Mountain Primary School and Teachers' Quarters, Mahdia were not presented for audit examination.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is currently trying to locate these vouchers and have them presented for audit examination.

Recommendation: The Audit Office recommends that the Regional Administration locate these vouchers and have them presented for audit examination. (2013/289)

461. The Regional Administration has appointed a Store Clerk who is performing the duties of Secretary to the Regional Educational Officer. However, the duties of the Store Clerk is presently being performed by an Accounts Clerk II who is tasked with the responsibility of store keeping and other accounting functions, resulting in a lack of segregation of duties within the Administration.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is adversely affected by a high turnover rate of staff and a difficulty in attracting the requisite skills, thus, staff are rotated based on needs and ability.

Recommendation: The Audit Office recommends that the Regional Administration, despite the limitations, ensures that there is adequate segregation of duties. (2013/290)

462. A physical count carried out on a sample of twenty-nine items at the Regional Store revealed instances of shortage and overages. In addition, Bin Cards and the Stock Ledger were last updated in June of 2013, while a store ledger was not maintained for the period under review.

Region's Response: The Head of Budget Agency indicated that items were properly recorded and issued thus resolving the problem. The Bin Cards and ledgers are currently being updated and will be completed shortly.

Recommendation: The Audit Office recommends that the Regional Administration at all times ensures that stock records are updated. (2013/291)

AGENCY 79
REGION 9 – UPPER TAKUTU/UPPER ESSEQUIBO

Current Expenditure

Prior year matters, which have not been resolved

463. Twenty-nine cheque orders valued at \$15.248M remained outstanding for the years 2008 to 2012 as shown below:

Year	No. of Cheque Orders Outstanding at 31 December 2012	Amount \$'000	No. of Cheque Orders Cleared in 2013& 2014	Amount \$'000	No. of Cheque Orders Outstanding at 31 December 2012	Amount \$'000
2008	4	478	0	0	4	478
2009	2	2,781	0	0	2	2,781
2010	12	8,466	0	0	12	8,466
2011	5	1,100	0	0	5	1,100
2012	6	2,423	0	0	6	2,423
Total	29	15,248	0	0	29	15,248

Region's Response: The Head of Budget Agency indicated that efforts are continuing to have these cheque orders located and cleared.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to have these cheque orders cleared. (2013/292)

464. Even though the Regional Administration had given assurance that corrective action would have been taken to comply with the Stores Regulations, especially as it relates to the maintenance of log books, the situation remained the same, whereby log books were not properly written up and maintained. Moreover, of the fifty-one serviceable vehicles/equipment for which log books were required to be maintained; only twenty-one were presented for audit scrutiny. Further, an examination of the twenty-one log books presented revealed that there were thirteen cases where the log books were not properly maintained, as follows:

- Nine of the log books bore no signature of authorising officer, whilst four had partial authorisation;
- no evidence of signature of checking officer in nine books;
- purpose of the journeys were stated partially in three log books;

- departure and arrival times were not entered in three log books, whilst the times were partially entered in two of the log books;
- Driver/Operator signatures not evident in two of the books, whilst there was partial entries in two others; and
- six books bore no evidence that fuel and lubricants entered, whilst one of the log books had partial entries.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since taken corrective action to rectify this situation.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Stores Regulations with regards to the maintenance and upkeep of log books is complied with at all times. (2013/293)

465. The Regional Administration operated a Special Project Fund Account № 688-100-7 held at Republic Bank for its Economic Ventures. During the period 1997-2009, it was noted that contractors, a former Deputy Regional Executive Officer, Vice Chairman and members of the Regional Democratic Council, Guyana Police Force, and Guyana Defence Force received personal advances, of which amounts totalling \$7.402M were outstanding as at 31 December 2011 and amounts totalling \$5.405M at 31 December 2012. The Head of Budget Agency had indicated in my Report for 2011 that whilst amounts totalling \$2.908M were advanced to persons who are now deceased, action would be taken to have all outstanding amounts recovered, and during the period under review, the Regional Administration was able to clear amounts totalling \$2.497M through honour certificates for petty expenses, leaving an outstanding sum of \$2.908M as at 31 December 2013.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since written the Finance Secretary for approval to write off the amounts owing from persons that are deceased.

Recommendation: The Audit Office recommends that the Regional Administration follow up this issue with the Finance Secretary. (2013/294)

466. The Regional Administration had still not recovered amounts totalling \$1.109M overpaid on the following contracts for the years 2009 and 2010 as detailed below:

Year	Sub-Head	Description	Amount Overpaid \$'000
2009	6242	Construct sanitary block at Aishalton Primary School	508
“	“	Rehabilitation of Sawariwau H/M Quarters	119
“	“	Rehabilitation of Aishalton Primary School flooring	82
“	“	Complete rehabilitation works to R37 Building, Lethem	25
“	6255	Rehabilitation of Yupukari Bridge	156
“	“	Rehabilitation of Macaw Bridge	138
2010	6242	Rehabilitation of Shulinab Nursery School	81
Total			1,109

Region's Response: The Head of Budget Agency indicated that the Regional Administration had written to the contractors, however, there has been no recovery of the amounts overpaid to date.

Recommendation: The Audit Office has recommended that the Regional Administration pursue the recovery of the overpaid amounts. (2013/295)

467. Untimely action by the Regional Administration resulted in overpayment of net salaries to five employees totalling \$159,417, while amounts totalling \$1,951 and \$25,543 were overpaid to the Guyana Revenue Authority and National Insurance Scheme, respectively. It was explained that these overpayments occurred due to the late notification of pay-changes to the Regional Accounting Unit by the Sub-Districts, who are remotely located.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is pursuing the relevant persons and agencies concerned so that the amounts overpaid could be recovered.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously follow-up this matter so that the amounts overpaid could be recovered. (2013/296)

468. Upon notification, the Regional Administration made employees inactive on the payroll for maternity leave, and reactivated the said employees upon their resumption of duty. At this stage, the employees' entitlement of thirty percent (30%) of their salary should have been calculated and the related pay-changes effected. In addition, during the employees' maternity leave, the National Insurance Scheme (NIS) should have paid seventy percent (70%) of the employees' personal emoluments. However, audit tests carried out revealed eight instances where the Regional Administration did not consider the payment of seventy percent (70%) of the employees' salary, which should have been paid by NIS. Instead, the Regional Administration calculated the employees' personal emoluments for fixed periods, which were not consistent with the period for which the said employees were made inactive on the payroll. Further, the basis for the calculations could not have been ascertained. As a result, employees would have been overpaid by an undetermined amount, which may have been paid by NIS.

Region's Response: The Head of Budget Agency indicated that the amounts overpaid have since been recovered and corrective measures have since been implemented.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the correct procedures are adhered to at all times. (2013/297)

469. The contract for the rehabilitation of the Moco-Moco Teacher's Quarters was awarded in the sum of \$3.378M to the most responsive bidder. An approved change of the original scope of works resulted in the saving of \$22,000, giving a final project cost of \$3.356M. As at 31 December 2012, the entire final project cost was paid to the contractor. A physical inspection of the works revealed that the contractor was overpaid a sum of \$126,000 for three doors, which were not supplied and installed.

Region's Response: The Head of Budget Agency indicated that the contractor had promised to complete the outstanding works.

Recommendation: The Audit Office recommends that the Regional Administration ensures that payments are made only for works that are completed and certified as such. (2013/298)

470. In relation to the rehabilitation of sections of the Lethem main road, a contract was awarded in the sum of \$5.525M to the sole bidder. As at 31 December 2012, an amount of \$3.500M was paid to the contractor. A physical inspection of the works carried out on 30 June 2013 revealed that the works were incomplete. In addition, no personnel or equipment were on site. This is an indication that the works may have been abandoned. Further, the contract, which was signed on 13 September 2012, had duration of ten weeks, and therefore had a completion date of 22 November, 2012. In addition, no approval for an extension in contract execution time was noted.

Region's Response: The Head of Budget Agency indicated that this contract is engaging the attention of the Regional Administration since the contractor has claimed that the works were completed. This project may require a revisit by the Audit Office.

Recommendation: The Audit Office recommends that the Regional Administration investigate this matter urgently with a view of recovering any amounts overpaid. (2013/299)

Capital Expenditure

471. Even though evidence were seen whereby contractors were written to, the Regional Administration had still not recovered overpayments totalling \$5.423M that were made on the following contracts for the years 2007 to 2011 as shown below:

Year	Sub-Head	Description	Balance \$'000
2007	12047	Achiwib Primary School	254
2008	26022	Electrical works at Annai	220
“	12047	Surama Primary School	116
2009	11009	Construct concrete & wooden bridge at Burro	588
“	“	Construct concrete & wooden bridge at Kumu	147
“	12047	Construct Fair View Primary School	579
“	12048	Extension of Aishalton Hospital Maternity Ward	89
“	14013	Construct incinerator at Lethem Hospital	41
2010	12049	Construct Amerindian Hostel at Annai	84
“	14013	DBST Road in Lethem	2,210
“	12047	Construct Teacher’s Quarters at Maruranau Village	452
2011	11009	Upgrading of St. Ignatius Bridge, Phases 1 & 2	132
“	12049	Upgrading of Amerindian Hostel, Lethem	511
Total			5,423

Region’s Response: The Head of Budget Agency indicated that the Regional Administration had written to the contractors, however, there has been no recovery of the amounts overpaid to date.

Recommendation: The Audit Office has recommended that the Regional Administration pursue the recovery of the overpaid amounts. (2013/300)

472. It was reported that amounts totalling \$5.002M were stolen from the Regional Administration during an alleged robbery on 18 January 2013. The following gives a breakdown of the amounts stolen, as reported:

Item	Description	Total \$
1.	Unpaid Salaries for 2012 and 2013	2,895,074
2.	Unpaid vouchers for 2012 and 2013	913,467
3.	GWI Stipend for 2011 and 2012	214,000
4.	Imprest - 2012	99,110
5.	Revenue – 2012	55,000
6.	Revenue – 2013	602,139
7.	Roy Khan - supply of cooking gas 2012	180,000
8.	Safe keeping - Sports 2009	15,000
9.	President Youth Initiative	15,000
10.	Housing Application fees for 2013	13,000
Total		5,001,790

473. In addition, audit examination of the Regional Administration’s Imprest revealed that an advance amounting to \$90,000 was outstanding at the time of the audit in June 2014. However, this advance was issued in 2012, and still not cleared, even though the Region had retired its Imprest at the end of 2012, and a new Imprest was granted in 2013.

Region’s Response: The Head of Budget Agency indicated that the amount of \$90,000 was a part of the above mentioned robbery and the Regional Administration had since written to the Finance Secretary to have the amount replaced based on approval from Cabinet.

Recommendation: The Audit Office recommends that the Regional Administration pursue this matter with the Finance Secretary to bring closure to this issue. (2013/301)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

474. An examination of the cheque order register revealed that two cheque orders valued at \$352,485 remained outstanding for the year under review at the time of reporting in September 2014.

Region’s Response: The Head of Budget Agency indicated that efforts are continuing to have these cheque orders located and cleared.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to have these cheque orders cleared. (2013/302)

Account Area – Office & Field Supplies

475. Even though the Regional Administration had given assurance that corrective action would have been taken to comply with the Stores Regulations, especially as it related to the maintenance of log books, the situation remained the same, whereby log books were not properly written up and maintained. Moreover, of the sixty-seven serviceable vehicles/equipment for which log books were required to be maintained; only thirty-nine were presented for audit scrutiny, leaving twenty-eight log books still to be presented. Further, an examination of the twenty-one log books presented revealed that there were thirteen cases where the log books were not properly maintained, as follows:

- Four of the log books bore no signature of authorising officer, whilst four had partial authorisation;
- no evidence of signature of checking officer in five books;
- departure and arrival times were not entered in three log books, whilst the times were partially entered in two of the log books;
- Driver/Operator signatures not evident in two of the books, whilst there was partial entries in one;
- three books bore no evidence that fuel were recorded. Of the books that the fuel were recorded in, the Internal Store Requisition/Local Purchase Order numbers were not recorded therein, thus making it tedious and time consuming to trace the fuel issued;
- eighteen books bore no evidence that lubricants were recorded, whilst the ISR/LPO numbers were not recorded in thirty-three books; and
- in respect of the log books presented, there were sixteen instances where log books were not presented for the entire period.

476. As a result, it could not be ascertained whether all journeys undertaken were authorised and in the public's interest.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since taken corrective action to address these issues.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Stores Regulations with regards to the maintenance and upkeep of log books is complied with at all times. (2013/303)

477. An examination of the Internal Stores Requisitions (ISR's) revealed that 2,534 litres of gasoline valued at \$661,478 and 3,404 litres of dieselene valued at \$671,538 were issued to sixty-seven vehicles/equipment that were not owned and controlled by the Regional Administration. Further, 1,907 litres of gasoline valued at \$497,727 and 1,233 litres of dieselene valued at \$243,307 were issued in thirty-seven instances and for which the vehicles/equipment numbers were not quoted on the ISR's. As a result, it could not be determined whether the fuel was issued to legitimate Regional vehicles/equipment.

Region's Response: The Head of Budget Agency indicated that the Regional Administration would normally issue fuel to vehicles used to carry out duties for the Regional Democratic Council/Regional Administration, Toshao's conference, Regional Heritage, school sports, transporting of patients from outlying areas, etc.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the relevant vehicle numbers are quoted on the ISR whenever fuel is issued. (2013/304)

478. A reconciliation of the Local Purchase Orders with the Stock Ledgers revealed that 1,215 litres of diesel valued at \$239,658 and 810 litres of gasoline valued at \$211,410 were not received at the time of the audit in April 2014. Further, a physical count carried out on gasoline and dieselene at the Stores on 30 April 2014, revealed shortages of 2,081 litres and 714 litres valued at \$543,141 and \$140,837, respectively.

Region's Response: The Head of Budget Agency indicated that fuel was purchased and received by the Regional Stores but the actual voucher was not cleared because same was sent to the Sub-Treasury without it being entered and signed by the Storekeeper. This has since been corrected. With respect to the shortage this was as a result of the amount indicated on the LPO being different from the amount of fuel actually purchased and recorded on the payment vouchers.

Recommendation: The Audit Office recommends that the Regional Administration ensure that all records are accurately written up at all times. (2013/305)

Capital Expenditure

Contracts

479. Eighteen contracts valued at \$142.659M in respect of various types of construction works executed within the Region were examined. Of this sum, various items of work valued at \$28.064M or 19.67% of the total contract sum, could not have been determined whether there was value for money, since they were billed and paid for in the Schedule of Works as either "Sum", "Job" or "Provisional" as shown in the table below:

Item	Project	Contract Sum \$'000	“Sum” \$'000	“Job” \$'000	Provisional Sum \$'000
1.	Construction of incinerator at Lethem	9,000	9,000	0	
2.	Nappi, Hiowa & Parisha Access Road	7, 538	2,000	0	
3.	Massara Access Road	14,913	1,000	0	
4.	Asphaltic Road, Lethem	25,917	3,800		899
5.	Shriri Access Road	5,900	1,300		
6.	Sanitary Block – Anaputa Primary School	3,207	335		
7.	Sanitary Block – Arapaima Nursery School	3,406	480		
8.	Sanitary Block – Shriri Primary School	3,515	350		
9.	Storage Bond - Lethem	8,996	950		
10.	Sports Ground – Shulinab Village	1,000	266		
11.	Macaw Bridge	8,421	700		349
12.	Sawariwau Bridge	8, 578	600		293
13.	Sand Creek Bridge	19,950	1,065		
14.	Revetment at Lethem/St. Ignatius	13, 806	1,300		
15.	Upgrade Hostel to Conference Center	3,463	585		
16.	Upgrading to Foreman’s Quarters	5,050	470	103	500
17.	Concrete Culvert at Achiwib – Deep South			640	
18.	Rehab. Officers Quarters, Karasabai			1, 080	
Total		142,660	24,201	1,823	2,041

480. In addition, some items of work for which “Sum” and “Job” were paid for, include excavation, reinforced concrete, formwork, mild steel bar reinforcement, walls, roof framing and covering and painting. The foregoing is all measureable and quantifiable items and should have been included in the Schedule of Works as such. The practice of including these items in the Schedule of Works as were done renders it difficult to determine whether there was value for money and removed the competitiveness in tendering. As a result of the method of measurement used in these contracts we were unable to verify the expenditure of \$28.064M. This greatly diminishes the transparency of the expenditure made and could lead to fraudulent acts.

Region’s Response: The Head of Budget Agency indicated that the Regional Administration has noted the findings and will make every effort to eliminate the use of “sum” and ‘job” on quantifiable items. In addition, the provisional sums which are included for unforeseen works will only be utilized when necessary with the approval of the Public Works Department and the relevant Tender Board.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the measures implemented are complied with at all times. (2013/306)

Other Matters

481. With regards to adherence to the Stores Regulations it was noted that:

- The Regional Administration was in breach of the Stores Regulations of 1993 since they did not maintain a Master Inventory. Files were maintained by the Registry Section as Sectional Inventory; however, it could not be ascertained when last it was updated. Further, physical inspection of items as listed on the Sectional Inventory revealed that most of the items were not located in the respective sections. As a result it could not be determined if the Regional Administration exercised proper control over its' assets;
- there were clear indications that there were overstocking of some stores items. Also, there was no established re-order level in keeping with the stipulations of Section 8 of the Stores Regulations;
- in 2013, there was no segregation of duties at the Central Stores. The Store keeper at the Stores was noted to be responsible for the maintenance of Stock Ledgers and Bin Cards. However, the Stores Regulations Section 6 (2) requires that Stock Ledgers be maintained by the Accounting Unit to form a reliable basis for reconciliation with the Bin Cards at the stores. Further, Goods Received Notes were not maintained contrary to Section 17 of the Stores Regulations. As a result, the Accounts Unit would be unable to carry out an effective reconciliation of the items purchased and received by the Store;
- it was observed that the Storekeeper was in possession of unused Internal Stores Requisition forms contrary to Section 20 of the Stores Regulations. Also, the storekeeper writes up the ISR's instead of someone from the relevant departments; and
- a physical count carried out at the Regional Stores revealed excesses in respect of thirteen items and shortages in respect of thirty-one items.

Region's Response: The Head of Budget Agency indicated that the Regional Administration (i) has since commenced the process of creating a master inventory and update the sectional inventory. This exercise is expected to be completed shortly, (ii) has put systems in place to correct the issue of over stocking, (iii) regrets the issue of segregation of duties but this was due to staff shortage and has since implemented measure to have a stores ledger in the accounting unit, (iv) has ensured that all ISR are now with the respective Programme Heads and (v) will address the issue of shortages and overages which is due to the records not being updated in a timely manner.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Stores Regulations are complied with at all times for the good and proper maintenance of stores and stores records. (2013/307)

482. A survey of the Administration's safe revealed that cash totalling \$989,308 were found in the safe. Including in this amount is the sum of \$510,655 which was lodged for safekeeping on behalf of other entities. The difference of \$478,653 represents mainly unclaimed salary and benefits for active employees. Further, a register of the contents of the safe was not kept.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since implemented a register to account for all safe content, while efforts have been made to ensure all staff are paid through the bank. Nevertheless, the Region still has to pay cash for Toshao stipend, guardian allowances, etc.

Recommendation: The Audit Office recommends that the Regional Administration ensure that measures implemented are working properly at all times. (2013/308)

483. There are 269 Residential Buildings controlled by the Regional Administration. Of these, 114 are being occupied by officers of the Region, fifty-seven are vacant and the position regarding the occupancy of the remaining ninety-eight could not be determined since the relevant information was not supplied by the Administration. In respect of the 114 occupied, rents are being paid by officers for only eight.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is currently updating its inventory of buildings which will be submitted for inspection when completed.

Recommendation: The Audit Office recommends that the Regional Administration complete and submit the building inventory for verification and status of each building owned and controlled by the Regional Administration. (2013/309)

AGENCY 80
REGION 10 – UPPER DEMERARA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

484. Overpayment of net salaries totalling \$44,225 in respect of one employee for the year 2009 is still to be recovered.

Region's Response: The Head of Budget Agency indicated that the amount of \$44,225 was inadvertently paid to an employee who was dismissed for prolonged periods of absence due to illness, as such; the Administration is unable to recover same.

Recommendation: The Audit Office recommends that the Regional Administration seek the approval of the Finance Secretary to write this amount off as a loss. (2013/310)

485. While there was evidence that the Regional Administration had been making some progress in recovering overpayments made on contracts for the years 2008 to 2011, amounts totalling \$1.532M remained outstanding as shown below:

Year	Sub-Head	Description	Original O/Payment \$'000	Amount Cleared \$'000	Balance \$'000
2008	6242	Repairs to fence at Amelia's Ward Primary	280	186	94
2009	6255	Rehabilitation of Kwakwani Health Centre	1,144	1,037	107
"	6255	External works at Agri. Office Compound, Christianburg	888	261	627
"	6255	Backfilling of revetment at One Mile Primary	392	193	199
"	6255	Reconstruction of fence, trestle & walkway	291	94	197
2010	6242	Maintenance of Ituni Health Centre	388	100	288
2011	6251	Access Road, Block 22	91	71	20
Total			3,474	1,942	1,532

Region's Response: The Head of Budget Agency indicated that attempts are being made to recover amounts overpaid.

Recommendation: The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments. (2013/311)

486. On 17 February 2011, three persons reportedly armed with weapons, held the Security Guard at the front entrance and gained entry into the building with the use of the keys taken from the Security Guard. They reportedly passed the safe belonging to the Sub-Treasury Department and proceeded to the back of the building forcing entry into the PAS (Finance) Office, in which the Regional Accounting Unit Safe No. 1091 was kept. It was reported that a total of \$5.543M cash was stolen along with a quantity of cheques valued at \$194,519. The Head of Budget Agency indicated that the Regional Administration has since received the sum of \$2.600M from the Ministry of Finance. This sum represented \$1.900M for salaries, \$0.483M for Ministry of Amerindian Affairs (Inter-Departmental Warrants), \$0.103M for Ministry of Education, \$0.075M for Ministry of Agriculture and Evaluator's stipend totalling \$0.060M. The remaining amount of \$2.94M has still not been received.

Region's Response: The Head of Budget Agency has indicated that the Finance Secretary was written to seeking the recovery of the outstanding amount.

Recommendation: The Audit Office recommends that the Regional Administration ensure that effectively functioning systems are in place for the safeguarding of public monies. (2013/312)

487. With respect to overpayments totalling (i) \$102,000 made to the contractor for repairs and maintenance to Staff Quarters No. 2, Aroaima; (ii) \$114,424 made to the contractor for repairs and maintenance to Staff Quarters No. 3, Aroaima; (iii) \$80,000 made to the contractor for repairs and maintenance to Ituni Health Centre; and (iv) \$132,685 made to the contractor for repairs and maintenance to Statistical Unit. These were not recovered.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since recovered the overpayments (i) for Staff Quarters No. 2, Aroaima, in two parts from the contractor and general receipts Nos. 3H 192468 and 3H 192469 dated 17 July 2014 were issued; (ii) for Staff Quarters No. 3, Aroaima, in two parts from the contractor and general receipts Nos. 3H 192463 and 3H 192470 dated 17 April 2014 and 17 July 2014 respectively were issued; (iii) for repairs and maintenance to Ituni Health Centre, the Region is still pursuing the recovery of this amount and (iv) for repairs and maintenance to Statistical Unit, additional works to the value of \$100,000 were carried out by the contractor, thus reducing the overpayment to \$32,685, which the Region is making efforts to recover.

Recommendation: The Audit Office recommends that the Regional Administration ensures that payments are made only for works that are completed and certified as such. (2013/313)

Capital Expenditure

488. While there was evidence that the Regional Administration had been making some progress in recovering overpayments made on contracts for the years 2009 to 2012, amounts totalling \$22.657M remained outstanding as shown below:

Year	Sub-Head	Description	Original O/payment \$'000	Amount Cleared \$'000	Balance \$'000
2009	14014	Rehabilitation of Thomas Street, Kara Kara	2,364	1,690	674
"	15053	Extension of Wisroc Health Centre	364	156	208
"	"	Extension of One Mile Health Centre	360	0	360
"	12052	Extension of Student Hostel, Amelia's Ward	294	0	294
"	19022	Construct revetment at Watooka	21	0	21
2010	14014	Extension of Farm to Market Road	4,628	0	4,628
"	19022	Upgrading drain at West Watooka	7,194	0	7,194
"	19017	Construct revetment at Fox Road Hill Foot	221	0	221
"	"	Rehab revetment at Burnham Drive, Wismar	939	0	939
"	14014	Upgrading Lower Well Road, Amelia's Ward	1,491	0	1,491
"	12052	Construct Fence at Mabura Nursery School	1,021	296	725
"	12052	Completion of Charles Rosa Nursery	229	0	229
"	"	Construct Sanitary block at Wiruni Primary	227	50	177
2011	"	Extension of One Mile Nursery School, Wismar	326	304	22
"	"	Construction of Staff Quarters, 58 Miles, Mabura	910	231	679
"	"	Enclose Bottom Flat, Student Hostel, Kwakwani	155	0	155
"	15053	Electrical Upgrade at Upper Demerara Hospital	2,087	1,394	693
"	19022	Installation of HDPE culvert at West Watooka	6,788	6,161	627
2012	12052	Extension of Kwakwani Secondary School	2,515	0	2,515
"	12053	Construction of Medix House, Hururu	805	0	805
Total			32,939	10,282	22,657

Region's Response: The Head of Budget Agency indicated that attempts are being made to recover the amounts overpaid.

Recommendation: The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments. (2013/314)

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

Account Area - Office & Field Supplies

489. Historical records for eleven out of the thirty-seven serviceable vehicles/equipment owned and operated by the Region during the year under review were not maintained in keeping with Section 26 of the Stores Regulations 1993.

Region's Response: The Head of Budget Agency indicated that the historical information is presently being compiled and will be completed shortly and submitted to the Audit Office for scrutiny.

Recommendation: The Audit Office recommends that the Regional Administration ensures that the Region complies fully with the requirements of the Stores Regulations. (2013/315)

490. There were five vehicles which were not in working order. As a result, an Engineer from the Ministry of Local Government and Regional Development recommended that three of these vehicles be disposed of, since they were unserviceable, while no mention was made of the other two vehicles. The Region has yet to forward a letter to the Finance Secretary requesting advice on the disposal of these vehicles.

Region's Response: The Head of Budget Agency indicated subsequently that the Regional Administration has written the Finance Secretary for approval for the constitution of a Board of Survey for the disposal of unserviceable articles.

Recommendation: The Audit Office recommends that the Regional Administration submit the necessary information to the Audit Office as soon as this issue is concluded so that it can be verified. (2013/316)

Maintenance Work

491. The contract for the repairs and maintenance of Keith Austin Road – Phase II, Canvas City, Wismar was awarded to the most responsive of three bidders in the sum of \$5.690M. As at 31 December 2013, the sum of \$1.067M was paid to the contractor, while two cheques totalling \$3.486M were cut and on hand. A physical verification of the project carried out on 02 May 2014 revealed that the works were incomplete. However, a revisit in August 2014 revealed that the works were completed. However, the two cheques were still on hand.

Region's Response: The Head of Budget Agency indicated that the contractor died during the execution of this contract; however, the works have since been completed. Cheques totalling \$3.486M are on hand at the Accountant General's Department awaiting a letter of Administration before the name on the cheque can be changed.

Recommendation: The Audit Office recommends that the Regional Administration ensures that payments are only processed when works are completed and certified as such. (2013/317)

492. The contract for the repairs and maintenance of Regional Democratic Council's Main Office, Mackenzie was awarded to the most responsive of four bidders in the sum of \$3.024M. As at 31 December 2013, the sum of \$3.077M was paid to the contractor. There was an approved variation works totalling \$522,950, giving a final project cost of \$3.600M. A physical verification of the project carried out on 1 May 2014 revealed that the works were completed and an overpayment of \$30,000 was made to the contractor as shown below:

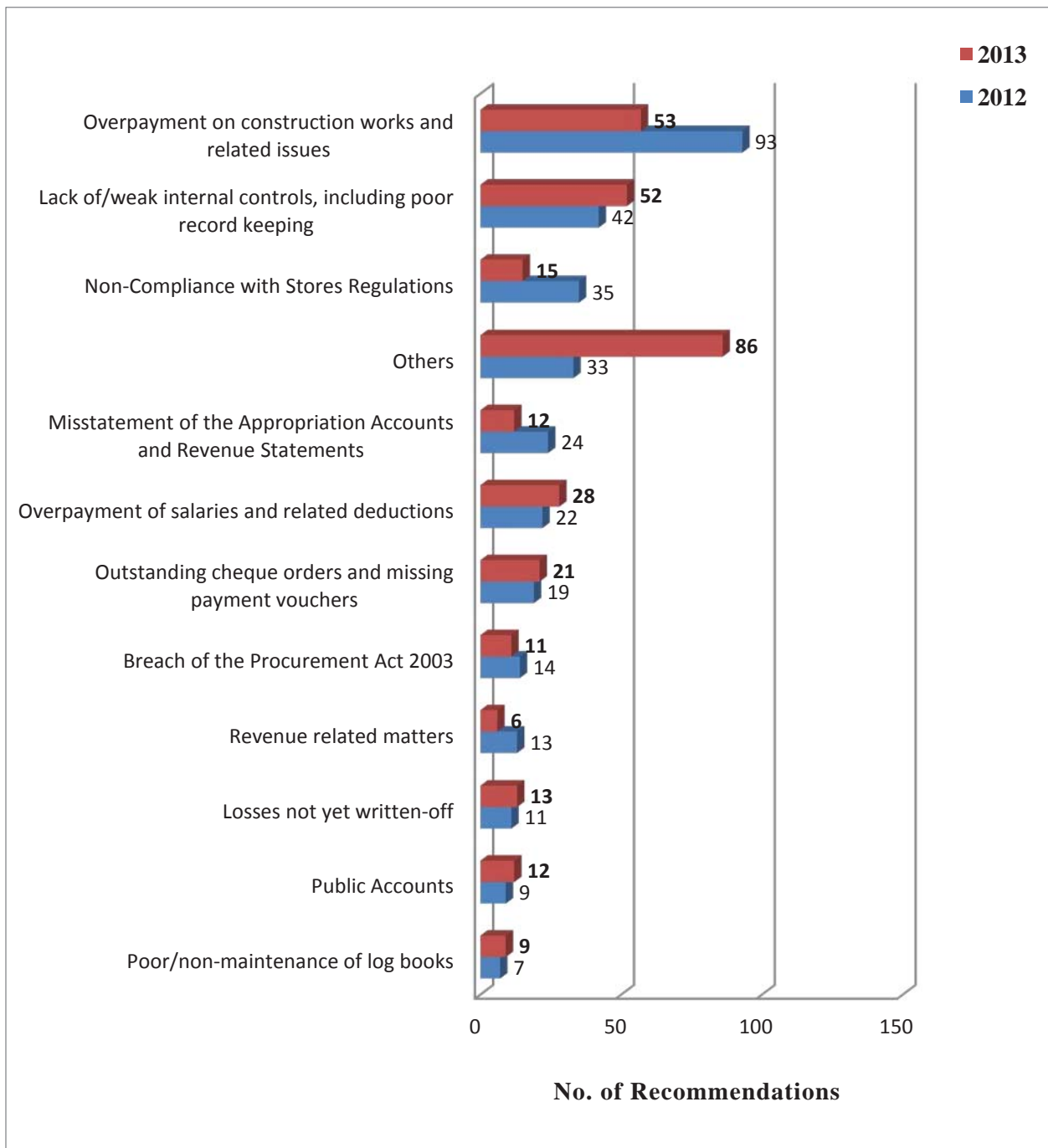
Item	Description	Unit	Qty. Found	Qty. Paid	Diff.	Rate \$	Amount Overpaid \$
2.15	Remove, service and reinstall air conditioning unit from Accounts and Sub Treasury Departments and stand to the satisfaction of the Engineer/ Snr. Superintendent of Works	nr	2	4	2	15,000	30,000
Total							30,000

Region's Response: The Head of Budget Agency indicated that the Regional Administration will pursue the recovery of this overpayment.

Recommendation: The Audit Office recommends that the Regional Administration ensures that payments are made only for works that are completed and certified as such. (2013/318)

SUMMARY OF RECOMMENDATIONS

493. The Bar-Graph below illustrates the comparison of my recommendations (2013 – 318 and 2012 – 322) under generalised areas. As can be seen, overpayments on construction works and breaches of relevant legislations, which include the Stores Regulations and Procurement Act 2003, continued to dominate the findings, and are viewed with grave concern.



494. In relation to the 322 recommendations made in my 2012 Report, 229 were in relation to generalized areas; whilst, the difference of 93 was in respect of overpayments on construction works and related issues. At the time of reporting in September, 2014, 52 or twenty-three percent of the 229 recommendations that were in relation to generalized areas were cleared, and 106 or forty-six percent partially implemented; whilst, the 71 of thirty-one percent were not implemented.

495. My Report for 2013 has 318 recommendations, of which, 53 or approximately seventeen percent were in relation to overpayments on construction works and related issues, which amounted to \$209.332M. Of the 53 recommendations, 21 or approximately forty percent were in relation to contracts that were awarded and/or completed in 2013, with overpayments valued \$22.148M. The difference of 34 or approximately sixty percent of these recommendations were in relation to contracts that were awarded and/or completed up to 2012, with overpayments amounting to \$187.184M.

496. In addition, of the 318 recommendations made in my 2013 Report, 265 or approximately eighty-three percent were in relation to generalized areas. Of these 265 recommendations, 76 or approximately twenty-nine percent related to lax/weak internal controls, which included the poor and/or non-maintenance of records, and non-compliance with the requirements of the Stores Regulations.

497. The Audit Office views the lack of action towards the implementation of prior recommendations with serious concerns and suggest stricter action be taken to address these findings, especially those related to overpayments on construction works and breaches of relevant Legislations.

OTHER ENTITIES

SUMMARY OF AUDIT OPINIONS

498. A total of one hundred opinions in relation to audits conducted on other entities were issued during the period 1 September 2013 to 31 August 2014. This included the audits of public enterprises, statutory bodies, trade unions and foreign funded projects. It should be noted that the accounts of ten of these entities were audited by Chartered Accountants in public practice under the contracting out arrangement a total cost of \$27.742M. Outlined below is a summary of the audit opinions issued for these entities.

Category	2013	2012	Remarks
Public Enterprises	25	48	9 contracted
Statutory Bodies	38	48	1 contracted
Trade Unions	8	4	-
Foreign Funded Projects	29	5	-
Total	100	105	

AUDIT OF PUBLIC ENTERPRISES

499. A total of twenty-five audits had been finalised in respect of public enterprises - nine were executed under the contracting out arrangement while the remaining sixteen were executed in-house. An analysis of the opinions issued in respect of the nine contracted audits revealed that two were qualified opinions while another two were disclaimed. Of the audits executed in-house, six opinions were qualified. The reasons for the qualifications and disclaimers are detailed in the tables below.

Qualified Opinions - Contracted Audits

№	Name of Entity	Year	Reasons for Qualified Opinions
1	Guyana National Newspaper Ltd.	2012	Supporting documentation was not produced to substantiate additions to Fixed Assets for the Editorial and Administrative Offices.
2	Lethem Power and Light Company Inc.	2012	No provision had been made for taxation.

Disclaimer of Opinions - Contracted Audits

№	Name of Entity	Year	Reasons for Disclaimer Opinions
1	Guyana Post Office Corporation	2008	<p>No supporting documentation for the sum of \$153.900M shown as tax recoverable.</p> <p>No provision has been made for statutory tax, interest and penalties amounting to \$102M.</p> <p>Government of Guyana has a credit balance with the Post Office amounting to \$9.311M, which should have been converted into debentures or debenture stock. Currently, the debentures have not been issued and the repayment terms and interest rates have not been agreed.</p> <p>Payables amounting to \$111.900M had no reconciliation to suppliers' statement and expenses were not accounted for on the accrual basis.</p> <p>The Corporation had \$1.636 billion outstanding from agencies and, although these figures have not changed over the previous years, no provision has been made for bad debts. Further, these amounts were not reconciled.</p> <p>The Corporation had \$2.230 billion owing to agencies for which no confirmation of balances was received. There were also balances in foreign currencies which were not converted at a closing exchange rate.</p>

№	Name of Entity	Year	Reasons for Disclaimer Opinions
			<p>Tangible Assets amounting to \$57.200M could not be verified. The balance which includes properties that are stated at historical cost, which is significantly less than Market Value, and the Title Deeds were not available for examination.</p> <p>There are no policies for acquisition, capitalisation and disposal of assets and depreciation is computed on the closing balance for each category of assets.</p> <p>Inventory of \$164.500M could not be substantiated with a listing which shows the individual items and its cost. Bin cards were not maintained and no physical count was done. No adjustment was made by Management for inventory obsolescence.</p> <p>The Corporation had receivables of \$427M. A schedule was not provided for all balances and for those provided we were unable to verify them. The liabilities exceeded the assets by some \$678.800M.</p> <p>The categories of income, including commission earned, general sales and rental were not supported with copies of receipts or invoices.</p> <p>The majority of payments for expenses could not be verified to supporting documents.</p>
2	MARDS	2008	<p>The signed agreements for three loans taken from the Government of Guyana totalling \$680M were not available for audit verification. In the absence of these agreements, we were unable to determine the terms and conditions of the loans and whether the Company is in compliance with them. In addition, interest has not been accrued for and no repayment has been made to date.</p> <p>The trade and other receivables included an amount of \$37.148M owed by the Guyana Rice Development Board (GRDB). The GRDB disagreed with the balance and instead confirmed that the Company owed \$30.028M a difference of \$7.120M.</p> <p>The accuracy of \$68.253M reported as taxation payable could not be verified. This amount, if it is payable, may be subject to interest and penalties since it has been outstanding to date. In addition, VAT payable of \$2.584M to the Guyana Revenue Authority has not been paid to date. This balance may be understated by interest and penalty.</p>

Qualified Opinions – In-house

№	Name of Entity	Year of Accounts	Reasons for Qualification
1-3	Linden Electricity Company Inc.	2009 - 2011	<p>Additions to fixed assets totalled \$32.644M, \$25.637 and \$27.114M, respectively for the years under review. Although a fixed assets register was produced, the additions could not be verified since the supporting documentations and the physical assets were not produced due to the fire which destroyed the building that used to house the Company's records and assets in 2012.</p> <p>The amount of \$20.515M, \$22.739M and \$46.084M was shown as inventory as at 31 December 2009, 2010 and 2011 respectively. However, the accuracy, validity and completeness of this increase could not be verified as being accurate due to the fire which the Company's records.</p>
4	Demerara Harbour Bridge Corporation	2010	<p>The amount of \$967.785M represents the value of Inventories shown in the financial statements, as required by the existing regulations, certified year end stock sheets with valuation were not presented for audit examination.</p> <p>Included in the amount of \$967.785M stated as inventory in the statement of financial position is the sum of \$699.150M which is shown as stock of deck plates as at 31 December 2010. However, these deck plates were not subjected to a year end inventory count and valued as required by existing regulations.</p>
5-6	National Communications Network	2010 - 2011	<p>A fixed asset register was not maintained during the years of audit.</p> <p>It was noted that the NCN Inc. did not implement and maintain a master and sectional inventory during the years of audit.</p>

AUDIT OF STATUTORY BODIES

500. There are fifty-three statutory bodies that are required under relevant Acts of Parliament to submit for audit, annual financial statements after the end of each financial year. However, many of these entities were significantly in arrears in terms of financial reporting. The following sets out the status in respect of those entities which were in arrears for five years and over, at the time of reporting.

No	Name of Entity	Year Last Audited	Remarks
1	University of Guyana Pension Scheme	2001	No financial statement received.
2	Guyana Export Promotion Council	1997	“
3	President’s College	2001	“
4	Guyana National Bureau of Standards	2005	“
5	Guyana Tourism Authority	-	No financial statement received since its establishment in 2002.

501. A total of thirty-eight audits had been finalised in respect of statutory bodies – one was a contracted audit while the remaining thirty-seven were executed in-house. An analysis of the opinions issued revealed that nine were qualified while one was disclaimed. Please see table below:

Qualified Opinions - In-house

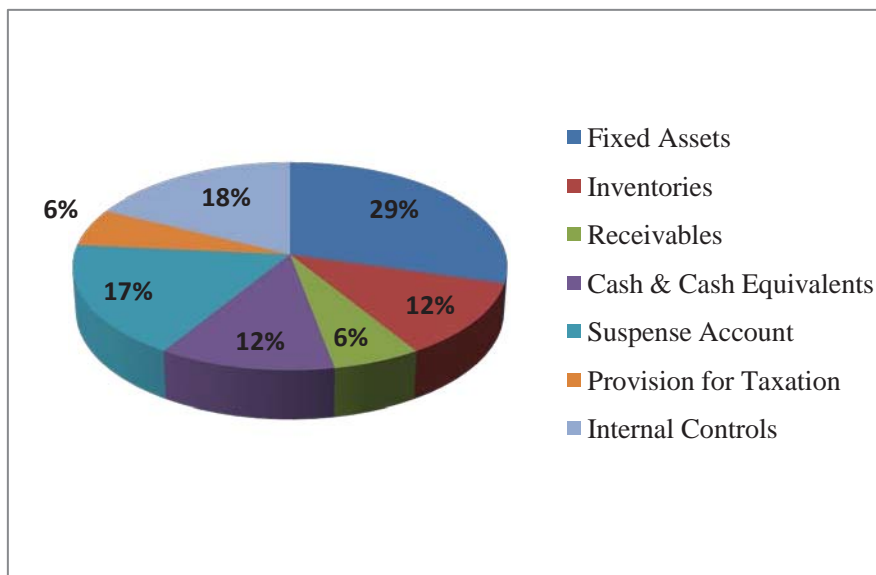
Name of Entity	Year(s) of Audit	Type of Opinion	No of Opinions
General Nursing Council	2009	Qualified	1
Integrity Commission	2012	Qualified	1
Pesticides and Toxic Chemicals Control Board	2012	Qualified	1
National Agricultural Research Institute	2011	Qualified	1
Institute of Applied Science and Technology	2011	Qualified	1
Government Information Agency (GINA)	2008	Qualified	1
Sugar Industry Welfare Committee Fund	2005-2006	Qualified	2
National Library	2010	Qualified	1
Total			9

Disclaimer of Opinion– In-house

Name of Entity	Year(s) of Audit	Type of Opinion	No of Opinions
Guyana Livestock Development Authority	2010	Disclaimer	1
Total			1

SUMMARY OF RECOMMENDATIONS – QUALIFIED OPINIONS

502. A number of recommendations, which should be pursued to correct weaknesses identified and improve systems of internal controls, were made in the various audit reports issued. The Chart below gives an analysis of the similar areas of audit recommendations made in respect of the seventeen qualified opinions issued - eight for public enterprises and nine for statutory bodies.



AUDIT OF TRADE UNIONS

503. The Audit Office concluded eight audits of Trade Unions as shown below:

Name of Entity	Year(s) of Audit	Type of Opinion	Nº of Opinions
National Association of Agricultural, Commercial & Industrial Employees (NAACIE)	2009 – 2013	Unqualified	5
Guyana Labour Union	2010 – 2011	Unqualified	2
Guyana Agricultural Workers Union	2013	Unqualified	1
Total			8

504. The Fiscal Management & Accountability (FMA) Act requires that annual reports and audited financial statements of all Statutory Bodies and those entities in which the State has a controlling interest be tabled in Parliament. However, of the twenty-five and thirty-eight audit opinions issued for public enterprises and statutory bodies respectively, only 7 public enterprises were laid in Parliament as at 31 August, 2014.

AUDIT OF FOREIGN FUNDED PROJECTS

505. The Audit Office concluded twenty-nine audits of Foreign Funded Projects as shown below:

Name of Funding Agency	Year(s) of Audit	Type of Opinion	№ of Opinions
Inter-American Development Bank	2009-2013	Unqualified	13
United Nations Development Programme	2012-2013	Unqualified	9
Caribbean Development Bank	2010-2012	Unqualified	4
United Nations Environment Programme	2012	Unqualified	1
International Fund for Agricultural Development	2013	Unqualified	1
World Bank	2012-2013	Unqualified	1
Total			29

SPECIAL INVESTIGATION

506. Nine special investigations were finalized during 2013-2014. The following sets out the list of subject Ministries and the relevant entities/areas that were investigated:

Subject Ministry/ Entity	Names of Entity/Area
<u>Investigations completed</u>	
Guyana Geology and Mines Commission	Various Irregularities
National Parks Commission	Various Irregularities
One Laptop Per Family	Region 4- Distribution Expenditure
Georgetown Public Hospital Corporation	Cashier Payments
Ministry of Local Government and Regional Development	Unity/Vereeniging NDC- Various Irregularities
Ministry of Local Government and Regional Development	Industry/Plaisance NDC- Various Irregularities
Guyana Revenue Authority	Tax Exemptions Granted on Luxury Vehicles to Re-migrants
Ministry of Agriculture	NDIA- Fuel Consumption and Equipment
Ministry of Culture, Youth and Sport	National Museum

ACKNOWLEDGEMENTS

507. I wish to record my sincere gratitude to the staff of the Audit Office, many of whom worked beyond the call of duty to help me to execute the audits and to compile this Report. My sincere thanks also go out to Ministry of Finance, Accountant General and Heads of Budget Agencies along with their staff for the level of cooperation shown during the course of the audits and for the explanations provided in relation to my findings.

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - REVENUE
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Description	Approved Estimates 2013	Actual Receipts Paid into Consolidated Fund 2013	Variance 2013	Actual Receipts Paid into Consolidated Fund 2012
		\$'000	\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>					
500	Customs and Trade Taxes	14,035,500	13,175,850	(859,650)	12,862,927
510	Internal Revenue	50,449,736	51,796,349	1,346,613	48,735,419
520	Stamp Duties	510,446	445,334	(65,112)	471,194
525	Other Tax Revenues	647,218	484,679	(162,539)	591,318
530	Fees and Fines	1,476,200	1,405,521	(70,679)	1,400,552
540	Interest	2,471	2,215	(256)	2,412
545	Rents and Royalties	13,129	14,883	1,754	9,820
555	Dividends and Transfers	5,648,000	5,760,483	112,483	5,356,557
560	Miscellaneous Receipts	28,744,236	1,997,206	(26,747,030)	4,283,865
590	Value Added Taxes	37,270,100	34,316,765	(2,953,335)	34,077,132
594	Excise Taxes	23,948,600	27,271,325	3,322,725	22,743,883
597	Miscellaneous Receipts	32,000	71,251	39,251	28,424
	Sub Total	<u>162,777,636</u>	<u>136,741,862</u>	<u>(26,035,774)</u>	<u>130,563,503</u>
<u>CAPITAL REVENUE</u>					
565	Sale of Assets	0	4,200	4,200	1,277
570	Miscellaneous Capital Revenue	1,229,502	712,467	(517,035)	1,039,520
575	External Grants	11,106,249	7,296,081	(3,810,168)	12,544,712
580	External Loans	33,130,231	21,956,749	(11,173,482)	25,138,530
	Sub Total	<u>45,465,982</u>	<u>29,969,497</u>	<u>(15,496,485)</u>	<u>38,724,039</u>
	GRAND TOTAL	<u>208,243,618</u>	<u>166,711,359</u>	<u>(41,532,259)</u>	<u>169,287,542</u>

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

Explanation of Significant differences between Estimates and out-turn of Revenue due to either:

- Movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposal;
- Changes in revenue policies during the year; or
- Slippages in delivery of Budget measures.

Current Revenue

Central Government Current Revenue collections for 2013 outturn is mainly attributed to lower than anticipated receipt of funds from GRIF, which amounted to \$833.3 million compared to the budgeted amount of \$20 billion coupled with lower transfers from Statutory Bodies. This was partially compensated by higher internal revenue collections, primarily driven by collections from corporation and net property tax from public and private sector companies.

Customs and Trade Taxes were lower than budgeted by \$859.6 million, mainly attributed to a decrease in import duties associated with lower level of imports of capital goods including agriculture and mining machinery; intermediate goods including fuel and lubricants, food for intermediate use, textiles and clothing, parts and accessories and consumption goods including clothing and footwear and motor cars.

Internal Revenue collections were on account of continued robust performance of the private sector with increases in corporation tax collections from several sectors example, financial, telecommunications and manufacturing. In addition, net property tax collections from private sector companies' increase due to arrears collected. Personal Income tax (P.A.Y.E.) collections were lower as a result of the lowering of the income tax rate from 33 1/3 to 30 percent with effect from January 2013.

Value Added Taxes was lower than anticipated by \$2.9 billion, attributed to lower levels of imports and lower collections on domestic supplies.

Excise Tax collections recorded \$3.3 billion more than budgeted due to higher excise collections on petroleum products.

Miscellaneous Receipts were lower than budgeted mainly attributed to lower than anticipated receipt of funds from GRIF.

Capital Revenue

Project loans were below approved estimates on account of timing issues in the execution of some projects including fulfilling conditions precedent to disbursement, design changes, relocation of utilities, shortage of construction materials and poor contractors performance. Project grants were below approved estimates because of continued delays in finalisation of the third batch of laptops under the OLPF program for which \$2.045 billion was approved. Further, some grant projects were also affected by the same problems mentioned above.

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Agency No.	Description	Approved Allotment (Allotment 1) 2013 \$'000	Actual Expenditure 2013 \$'000	Over (Under) Approved Allotment 2013 \$'000	Actual Expenditure 2012 \$'000
01	Office of the President				
	1 Administrative Services	1,540,081	1,280,928	(259,153)	1,434,928
	2 Presidential Advisory	621,798	656,633	34,835	714,251
	3 Amerindian Development	0	0	0	0
	4 Public Policy and Planning	0	0	0	4,735
02	Office of the Prime Minister				
	1 Prime Minister's Secretariat	1,199,201	1,194,095	(5,106)	6,195,114
03	Ministry of Finance				
	1 Policy and Administration	16,720,710	16,825,887	105,177	16,354,755
	2 Public Financial Management	4,057,276	4,081,716	24,440	3,330,182
04	Ministry of Foreign Affairs				
	1 Development of Foreign Policy	871,416	917,876	46,460	857,730
	2 Foreign Policy Promotions	2,079,247	2,095,845	16,598	1,770,838
	3 Development of Foreign Trade Policy	37,959	37,498	(461)	53,490
07	Parliament Office				
	1 National Assembly	880,696	872,780	(7,916)	812,439
09	Public and Police Service Commission				
	1 Public and Police Service Commission	48,314	47,641	(673)	46,933
10	Teaching Service Commission				
	1 Teaching Service Commission	76,065	72,219	(3,846)	69,203
11	Elections Commission				
	1 Elections Commission	1,669,765	1,489,200	(180,565)	1,056,245
	2 Elections Administration	1,586,243	0	(1,586,243)	9,630
13	Ministry of Local Government & Regional Development				
	1 Main Office	96,650	95,782	(868)	87,970
	2 Ministry Administration	44,832	44,705	(127)	44,761
	3 Regional Development	159,729	184,921	25,192	145,438
14	Public Service Ministry				
	1 Public Service Management	746,710	796,611	49,901	628,686
15	Ministry of Foreign Trade & International Cooperation	0	0	0	0
16	Ministry of Amerindian Affairs				
	1 Amerindian Development	398,593	392,028	(6,565)	357,371
21	Ministry of Agriculture				
	1 Ministry Administration	3,933,808	9,153,251	5,219,443	7,163,193
	2 Crops and Livestock Support Services	0	0	0	0
	3 Fisheries	117,956	111,286	(6,670)	101,364
	4 Hydrometeorological Services	390,764	382,672	(8,092)	356,286
	C/F	<u>37,277,813</u>	<u>40,733,574</u>	<u>3,455,761</u>	<u>41,595,542</u>

Agency No.	Description	Approved Allotment (Allotment 1) 2013	Actual Expenditure 2013	Over (Under) Approved Allotment 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000
	B/F	37,277,813	40,733,574	3,455,761	41,595,542
23	Ministry of Tourism, Commerce and Industry				
	1 Main Office	497,596	486,315	(11,281)	450,216
	2 Ministry Administration	65,677	63,046	(2,631)	64,751
	3 Commerce, Industry & Consumer Affairs	105,157	102,805	(2,352)	86,906
24	Ministry of Natural Resources & Environment				
	1 Ministry Administration	98,788	94,975	(3,813)	52,692
	2 Natural Resources Management	107,727	107,727	0	72,187
	3 Environmental Management	400,159	400,159	0	230,665
31	Ministry of Public Works				
	1 Ministry Administration	506,215	625,527	119,312	686,350
	2 Public Works	1,314,230	1,807,747	493,517	851,692
	3 Transport	66,611	66,093	(518)	59,904
41	Ministry of Education				
	1 Main Office	451,250	413,498	(37,752)	429,578
	2 National Education Policy-Implementation Sup.	211,406	209,299	(2,107)	193,186
	3 Ministry Administration	2,216,577	2,203,464	(13,113)	1,512,117
	4 Training and Development	1,157,428	1,053,166	(104,262)	1,100,740
	5 Education Delivery	5,096,885	5,161,813	64,928	4,918,943
44	Ministry of Culture, Youth and Sports				
	1 Ministry Administration	170,110	170,662	552	160,395
	2 Culture	532,565	516,400	(16,165)	479,717
	3 Youth	490,416	479,812	(10,604)	473,499
	4 Sports	264,299	254,450	(9,849)	246,728
	5 Youth Entrepreneurial Skills	0	0	0	0
45	Ministry of Housing and Water				
	1 Housing & Water	508,138	506,992	(1,146)	493,437
46	Georgetown Public Hospital Corporation				
	1 Public Hospital	4,917,960	4,894,964	(22,996)	4,452,899
47	Ministry of Health				
	1 Ministry Administration	786,336	873,849	87,513	694,375
	2 Diseases Control	659,383	837,884	178,501	535,191
	3 Primary Health Care Services	539,923	526,578	(13,345)	483,143
	4 Regional & Clinical Services	4,263,385	3,936,386	(326,999)	3,834,165
	5 Health Sciences Education	470,103	453,667	(16,436)	448,319
	6 Standards & Technical Services	388,579	380,086	(8,493)	307,189
	7 Rehabilitation Services	244,284	228,914	(15,370)	207,101
48	Ministry of Labour, Human Service & Social Security				
	1 Strategic Planning, Administration & Human Serv	194,938	193,259	(1,679)	175,096
	2 Social Services	8,201,465	8,143,250	(58,215)	5,720,339
	3 Labour Administration	371,882	369,267	(2,615)	266,387
	4 Child Care & Protection	233,776	222,645	(11,131)	0
51	Ministry of Home Affairs				
	1 Secretariat Services	448,071	468,237	20,166	331,452
	2 Guyana Police Force	6,194,429	6,038,052	(156,377)	5,929,564
	3 Guyana Prison Services	1,049,145	1,073,079	23,934	966,052
	4 Police Complaints Authority	10,772	8,948	(1,824)	9,309
	5 Guyana Fire Service	620,683	605,655	(15,028)	574,645
	6 General Register Office	110,890	126,493	15,603	95,799
	C/F	81,245,051	84,838,737	3,593,686	79,190,270

Agency No.	Description	Approved Allotment (Allotment 1) 2013	Actual Expenditure 2013	Over (Under) Approved Allotment 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000
	B/F	81,245,051	84,838,737	3,593,686	79,190,270
52	Ministry of Legal Affairs				
	1 Main Office	14,583	16,683	2,100	13,175
	2 Ministry Administration	50,588	44,466	(6,122)	45,015
	3 Attorney General's Chambers	120,024	122,564	2,540	98,606
	4 State Solicitor	28,382	26,859	(1,523)	18,277
	5 Deeds Registry	83,522	83,930	408	76,964
53	Guyana Defense Force				
	1 Defence Headquarters	6,785,776	6,688,169	(97,607)	6,403,381
55	Supreme Court of Judicature				
	1 Supreme Courts of Judicature	418,532	410,616	(7,916)	357,723
	2 Magistracy	388,779	384,296	(4,483)	359,052
56	Public Prosecutions				
	1 Public Prosecutions	87,362	82,499	(4,863)	78,451
57	Office of the Ombudsman				
	1 Ombudsman	2,385	2,010	(375)	1,885
58	Public Service Appellate Tribunal				
	1 Public Service Appellate Tribunal	6,321	5,123	(1,198)	5,261
71	Region 1 - Barima/Waini				
	1 Regional Administration & Finance	99,471	97,344	(2,127)	88,888
	2 Public Works	191,572	190,268	(1,304)	183,134
	3 Education Delivery	747,887	751,188	3,301	687,612
	4 Health Services	317,597	317,481	(116)	297,597
72	Region 2 - Pomeroon/Supenaam				
	1 Regional Administration & Finance	130,884	131,624	740	103,705
	2 Agriculture	221,902	219,694	(2,208)	207,535
	3 Public Works	79,493	79,052	(441)	83,311
	4 Education Delivery	1,193,959	1,193,841	(118)	1,112,163
	5 Health Services	435,280	435,103	(177)	402,682
73	Region 3 - Essequibo Islands/West Demerara				
	1 Regional Administration & Finance	152,211	143,762	(8,449)	127,799
	2 Agriculture	235,834	234,004	(1,830)	228,980
	3 Public Works	78,374	78,108	(266)	87,969
	4 Education Delivery	1,664,220	1,657,977	(6,243)	1,535,359
	5 Health Services	620,010	618,930	(1,080)	569,155
74	Region 4 - Demerara/Mahaica				
	1 Regional Administration & Finance	134,942	130,947	(3,995)	121,365
	2 Agriculture	238,780	234,648	(4,132)	191,985
	3 Public Works	114,363	107,311	(7,052)	157,505
	4 Education Delivery	2,205,516	2,204,980	(536)	2,014,304
	5 Health Services	309,756	280,288	(29,468)	268,468
75	Region 5 - Mahaica/Berbice				
	1 Regional Administration & Finance	91,258	91,736	478	74,080
	2 Agriculture	112,759	111,379	(1,380)	112,461
	3 Public Works	95,492	94,395	(1,097)	96,287
	4 Education Delivery	947,875	952,817	4,942	870,570
	5 Health Services	282,916	276,163	(6,753)	262,571
	C/F	99,933,656	103,338,992	3,405,336	96,533,545

Agency No.	Description	Approved Allotment (Allotment 1) 2013	Actual Expenditure 2013	Over (Under) Approved Allotment 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000
	B/F	99,933,656	103,338,992	3,405,336	96,533,545
76	Region 6 - East Berbice/Corentyne				
	1 Regional Administration & Finance	113,384	109,539	(3,845)	92,876
	2 Agriculture	453,268	451,324	(1,944)	427,242
	3 Public Works	162,044	161,690	(354)	151,382
	4 Education Delivery	2,060,950	2,059,707	(1,243)	1,883,319
	5 Health Services	995,492	976,078	(19,414)	953,265
77	Region 7 - Cuyuni/Mazaruni				
	1 Regional Administration & Finance	117,284	116,035	(1,249)	90,812
	2 Public Works	151,736	145,431	(6,305)	155,517
	3 Education Delivery	803,709	807,415	3,706	753,687
	4 Health Services	312,776	312,461	(315)	285,455
78	Region 8 - Potaro/Siparuni				
	1 Regional Administration & Finance	61,002	59,556	(1,446)	51,673
	2 Public Works	113,381	106,806	(6,575)	108,577
	3 Education Delivery	415,120	411,158	(3,962)	380,655
	4 Health Services	146,002	144,742	(1,260)	138,375
79	Region 9 - Upper Takatu/Upper Essequibo				
	1 Regional Administration & Finance	96,712	96,073	(639)	86,238
	2 Agriculture	21,951	21,435	(516)	20,122
	3 Public Works	104,352	102,245	(2,107)	103,773
	4 Education Delivery	609,892	602,916	(6,976)	550,724
	5 Health Services	206,186	203,106	(3,080)	202,957
80	Region 10 - Upper Demerara/Berbice				
	1 Regional Administration & Finance	130,232	128,103	(2,129)	119,406
	2 Public Works	131,923	131,364	(559)	140,291
	3 Education Delivery	1,278,148	1,279,135	987	1,170,732
	4 Health Services	265,588	264,786	(802)	237,540
	SUB TOTAL	108,684,788	112,030,097	3,345,309	104,638,163
STATUTORY					
01	Office of the President	20,852	21,739	887	20,852
03	Ministry of Finance	3,004,804	3,119,804	115,000	2,968,503
07	Parliament Office	371,738	381,276	9,538	382,805
09	Public and Police Service Commission	16,668	12,335	(4,333)	15,044
10	Teaching Service Commission	11,100	10,234	(866)	10,860
11	Elections Commission	50,215	49,793	(422)	47,752
51	Ministry of Home Affairs	19,022	17,401	(1,621)	15,444
55	Supreme Court of Judicature	273,613	286,346	12,733	263,341
56	Public Prosecutions	19,592	18,708	(884)	16,340
57	Office of the Ombudsman	8,998	0	(8,998)	0
58	Public Service Appellate Tribunal	10,434	0	(10,434)	0
90	Public Debt	10,689,643	9,753,748	(935,895)	9,876,842
	SUB TOTAL	14,496,679	13,671,384	(825,295)	13,617,783
	TOTAL PAYMENTS	123,181,467	125,701,481	2,520,014	118,255,946

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Agency No.	Description	Approved Allotment (Allotment 1) 2013	Actual Expenditure 2013	Over (Under) Approved Allotment 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	5,320,895	3,218,594	(2,102,301)	4,042,721
02	Office of the Prime Minister	5,388,500	6,205,810	817,310	6,726,960
03	Ministry of Finance	5,792,571	5,020,299	(772,272)	5,230,460
04	Ministry of Foreign Affairs	77,112	71,966	(5,146)	47,708
07	Parliament Office	134,213	129,735	(4,478)	38,573
09	Public & Police Service Commissions	2,400	2,396	(4)	3,975
10	Teaching Service Commission	6,360	6,354	(6)	3,425
11	Elections Commission	168,237	149,396	(18,841)	34,867
13	Ministry of Local Government & Regional Development	1,070,275	1,028,816	(41,459)	751,575
14	Public Service Ministry	24,550	24,548	(2)	9,882
15	Ministry of Foreign Trade & International Cooperation	0	0	0	0
16	Ministry of Amerindian Affairs	435,188	934,109	498,921	211,246
21	Ministry of Agriculture	6,546,832	5,415,875	(1,130,957)	5,841,001
23	Ministry of Tourism, Commerce and Industry	441,000	301,358	(139,642)	250,485
24	Ministry of Natural Resources and Environment	56,100	55,965	(135)	74,761
31	Ministry of Public Works	14,009,254	12,605,319	(1,403,936)	14,278,821
41	Ministry of Education	2,243,284	1,615,839	(627,445)	3,052,492
44	Ministry of Culture, Youth and Sports	1,071,800	917,420	(154,380)	500,753
45	Ministry of Housing & Water	6,475,525	6,177,544	(297,981)	8,368,010
46	Georgetown Public Hospital Corporation	280,560	225,375	(55,185)	127,913
47	Ministry of Health	388,254	416,826	28,572	1,527,161
48	Ministry of Labour, Human Services & Social Security	180,735	103,553	(77,182)	146,711
51	Ministry of Home Affairs	1,761,342	1,820,917	59,575	1,807,210
52	Ministry of Legal Affairs	377,200	434,665	57,465	472,916
53	Guyana Defense Force	601,500	554,231	(47,269)	451,329
55	Supreme Court	189,672	162,578	(27,094)	153,357
56	Public Prosecutions	4,712	4,694	(18)	6,738
57	Office of Ombudsman	0	0	0	0
58	Public Service Appellate Tribunal	2,415	0	(2,415)	1,960
71	Region 1: Barima/Waini	243,720	202,062	(41,658)	152,779
72	Region 2: Pomeroon/Supenaam	366,707	366,461	(246)	328,023
73	Region 3: Essequibo Islands / West Demerara	297,330	297,275	(55)	272,901
74	Region 4: Demerara/Mahaica	206,534	205,031	(1,503)	192,020
75	Region 5: Mahaica/Berbice	289,126	289,121	(5)	263,240
76	Region 6: East Berbice/Corentyne	383,402	383,386	(16)	361,664
77	Region 7: Cuyuni/Mazaruni	133,560	133,549	(11)	125,946
78	Region 8: Potaro/Siparuni	150,798	146,719	(4,079)	119,051
79	Region 9: Upper Takatu/Upper Essequibo	279,416	279,173	(243)	261,339
80	Region 10: Upper Demerara / Upper Berbice	250,128	237,240	(12,888)	201,530
TOTAL PAYMENTS		55,651,207	50,144,201	(5,507,006)	56,441,503

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

Economic Assumptions used in Budget proposal preparation

	2013 Budget	2013 Actual
Production and Prices		
Growth Rate of Real GDP	5.3	5.2
Rate of Inflation (% end Period)	4.3	0.9

Explanation of Significant differences between Estimates and out-turn of Expenditure due to either:

- Movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposal;
- Changes in expenditure policies during the year; or
- Slippages in delivery of Budget measures.

Current Expenditure

Central Government current expenditure exceeded 2013 Budget allocation by \$2.5 billion. This outturn is mainly attributed to additional allocations made to GUYSUCO amounting to \$4.3 billion associated with support to the industry's operational costs, \$263 million towards LINMINE to cater for the increase in the acquisition cost of fuel, as well as \$360 million towards the National Drainage and Irrigation Authority to cater for the increase in expenditure associated with the maintenance of drainage and irrigation works, fuel and lubricants, procurement of spares, and servicing and repairs to pumps and equipment. Additional allocations were also made to the Transport and Harbours Department totalling \$122 million to support operational costs of the agency. Offsetting these expenditures was lower expenditure of \$1.6 billion in GECOM.

Capital Expenditure

Central government capital expenditure was approximately 90 percent of approved allotment of \$55.651 billion as a result of continued strong performance on locally financed PSIP and a respectable performance on the foreign funded portfolio of projects, despite grants being below expectation.

A review of the locally financed PSIP indicated that this performance was on account of strong implementation of original approved programme estimates, approximately 93 percent. Also, shortfalls were offset by additional allocations in areas including construction and rehabilitation of community roads countrywide, support to Amerindian projects and programme and sanitation. On the foreign (specific) side, the loans performed creditably with implementation rate of 90 percent, grants only achieved an implementation rate of 30 percent due largely to timing issues in execution of some projects. This performance was aided by additional allocations to facilitate the continuation of support to the GPL's capital investment interventions and the acceleration of critical projects, including the Justice Improvement Programme, Low Income Settlement Programme, Bridges II-Transport Infrastructure Project and Agriculture Export Diversification Programme.

**STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2013**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY 31/12/2013	TOTAL DUE
		USD	GYD
Guyana Transport Services Ltd	Bank of India	204,139	42,103,669
Guyana Telecommunications Corporation	ITT World comm.Inc	849,653	175,240,931
TOTAL		<u><u>1,053,792</u></u>	<u><u>217,344,600</u></u>

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT) FOR THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

RECEIPTS

Report Object Group	Description	Approved Estimates 2013	Actual Receipts Paid into Consolidated Fund 2013	Variance 2013	Actual Receipts Paid into Consolidated Fund 2012
		\$'000	\$'000	\$'000	\$'000
500	Customs and Trade Taxes	14,035,500	13,175,850	859,650	12,862,927
510	Internal Revenue	50,449,736	51,796,349	(1,346,613)	48,735,419
520	Stamp Duties	510,446	445,334	65,112	471,194
525	Other Tax Revenues	647,218	484,679	162,539	591,318
530	Fees and Fines	1,476,200	1,405,521	70,679	1,400,552
540	Interest	2,471	2,215	256	2,412
545	Rents and Royalties	13,129	14,883	(1,754)	9,820
555	Dividends and Transfers	5,648,000	5,760,483	(112,483)	5,356,557
560	Miscellaneous Receipts	28,744,236	1,997,206	26,747,030	4,283,865
590	Value Added Taxes	37,270,100	34,316,765	2,953,335	34,077,132
594	Excise Tax	23,948,600	27,271,325	(3,322,725)	22,743,883
597	Miscellaneous	32,000	71,251	(39,251)	28,424
SUB TOTAL		162,777,636	136,741,862	26,035,774	130,563,503
OTHER RECEIPTS					
	Treasury Bills		107,579,609		108,907,646
	TOTAL RECEIPTS		244,321,471		239,471,149

PAYMENTS

Agency No.	Description	Revised Allotment 2013	Outstanding Contingency Fund Advances 2013	Total Funds Available 2013	Drawing Rights (Allotment 2) 2013	Actual Expenditure 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
MINISTRIES/DEPARTMENTS?REGIONS							
01	Office of the President						
1	Administrative Services	1,550,949	0	1,550,949	1,292,843	1,280,928	1,434,928
2	Presidential Advisory	658,930	0	658,930	658,153	656,633	714,251
3	Amerindian Development	0.00	0	0.00	0.00	0.00	0
4	Public Policy and Planning	0.00	0	0.00	0.00	0.00	4,735
02	Office of the Prime Minister						
1	Prime Minister's Secretariat C/F	1,199,201	0	1,199,201	1,198,814	1,194,095	6,195,114
		3,409,080	0	3,409,080	3,149,810	3,131,656	8,349,028

Agency No.	Description	Revised Allotment 2013	Outstanding Contingency Fund Advances 2013	Total Funds Available 2013	Drawing Rights (Allotment 2) 2013	Actual Expenditure 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	3,409,080	0	3,409,080	3,149,810	3,131,656	8,349,028
03	Ministry of Finance						
	1 Policy and Administration	16,935,986	0	16,935,986	16,881,701	16,825,887	16,354,755
	2 Public Financial Management	4,118,307	0	4,118,307	4,114,707	4,081,716	3,330,182
04	Ministry of Foreign Affairs						
	1 Development of Foreign Policy	917,928	0	917,928	917,926	917,876	857,730
	2 Foreign Policy Promotion	2,102,535	0	2,102,535	2,097,004	2,095,845	1,770,838
	3 Dev of Foreign Trade Policy	37,504	0	37,504	37,498	37,498	53,490
07	Parliament Office						
	1 National Assembly	886,267	0	886,267	886,267	872,780	812,439
09	Public Police Service Commission						
	1 Public Police Service Commission	48,314	0	48,314	48,288	47,641	46,933
10	Teaching Service Commission						
	1 Teaching Service Commission	76,065	0	76,065	76,056	72,219	69,203
11	Elections Commission						
	1 Elections Commission	1,669,765	0	1,669,765	1,573,529	1,489,200	1,056,245
	2 Elections Administration	1,586,243	0	1,586,243	0.00	0.00	9,630
13	Ministry of Local Government & Regional Development						
	1 Main Office	95,783	0	95,783	95,783	95,782	87,970
	2 Ministry Administration	44,706	0	44,706	44,706	44,705	44,761
	3 Regional Development	184,922	0	184,922	184,922	184,921	145,438
14	Public Service Ministry						
	1 Public Service Management	796,710	0	796,710	796,710	796,611	628,686
15	Ministry of Foreign Trade & International Cooperation						
	Min of Foreign Trade & International	0	0	0	0	0	0
16	Ministry of Amerindian Affairs						
	1 Amerindian Development	398,592	0	398,592	398,492	392,028	357,371
21	Ministry of Agriculture						
	1 Ministry Administration	9,153,808	0	9,153,808	9,153,602	9,153,251	7,163,193
	2 Crops and Livestock Support Service	0	0	0	0	0	0
	3 Fisheries Division	117,956	0	117,956	117,956	111,286	101,364
	4 Hydrometeorological Services	390,764	0	390,764	383,509	382,672	356,286
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	497,596	0	497,596	497,455	486,315	450,216
	2 Ministry Administration	65,785	0	65,785	65,783	63,046	64,751
	3 Trade, Tourism, Industrial Development & Consumer Affairs	105,049	0	105,049	105,049	102,805	86,906
24	Ministry of Natural Resources & The Environment						
	1 Ministry Administration	98,788	0	98,788	98,764	94,975	52,692
	2 Natural Resource Management	107,727	0	107,727	107,727	107,727	72,187
	3 Environmental Management	400,159	0	400,159	400,159	400,159	230,665
	C/F	44,246,339		44,246,339	42,233,403	41,988,601	42,552,959

Agency No.	Description	Revised Allotment 2013	Outstanding Contingency Fund Advances 2013	Total Funds Available 2013	Drawing Rights (Allotment 2) 2013	Actual Expenditure 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	44,246,339	0	44,246,339	42,233,403	41,988,601	42,552,959
31	Ministry of Public Works & Communications						
	1 Ministry Administration	628,113	0	628,113	627,738	625,527	686,350
	2 Public Works	1,814,224	0	1,814,224	1,814,166	1,807,747	851,692
	3 Communications and Transport	66,617	0	66,617	66,617	66,093	59,904
41	Ministry of Education						
	1 Main Office	447,922	0	447,922	447,915	413,498	429,578
	2 National Education Policy-Implement	217,188	0	217,188	217,188	209,299	193,186
	3 Ministry Administration	2,207,736	0	2,207,736	2,206,921	2,203,464	1,512,117
	4 Training and Development	1,125,525	0	1,125,525	1,084,390	1,053,166	1,100,740
	5 Education Delivery	5,167,918	0	5,167,918	5,167,917	5,161,813	4,918,943
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	171,145	0	171,145	170,887	170,662	160,395
	2 Culture	532,862	0	532,862	519,627	516,400	479,717
	3 Youth	490,584	0	490,584	490,197	479,812	473,499
	4 Sports	262,799	0	262,799	262,799	254,450	246,728
	5 Youth Entrepreneurial Skills	0	0	0	0	0	0
45	Ministry of Housing and Water						
	1 Housing & Water	508,138	0	508,138	508,138	506,992	493,437
46	Georgetown Public Hospital Corporation						
	1 Public Hospital	4,917,960	0	4,917,960	4,917,960	4,894,964	4,452,899
47	Ministry of Health						
	1 Ministry Administration	889,868	0	889,868	888,342	873,849	694,375
	2 Diseases Control	864,852	0	864,852	862,283	837,884	535,191
	3 Primary Health Care Services	536,966	0	536,966	535,233	526,578	483,143
	4 Regional & Clinical Services	3,964,727	0	3,964,727	3,964,645	3,936,386	3,834,165
	5 Health Sciences Education	467,478	0	467,478	466,777	453,667	448,319
	6 Standards & Technical Services	388,818	0	388,818	388,669	380,086	307,189
	7 Rehabilitation Services	239,284	0	239,284	239,088	228,914	207,101
48	Ministry of Labour, Human Service & Social Security						
	1 Strategic Planning, Admin & H/S	194,938	0	194,938	194,169	193,259	175,096
	2 Social Services	8,193,840	0	8,193,840	8,154,818	8,143,250	5,720,339
	3 Labour Administration	376,362	0	376,362	374,990	369,267	266,387
	4 Child Care & Protection	236,921	0	236,921	236,597	222,645	0
51	Ministry of Home Affairs						
	1 Secretariat Services	479,918	0	479,918	479,803	468,237	331,452
	2 Guyana Police Force	6,338,959	0	6,338,959	6,038,979	6,038,052	5,929,564
	3 Guyana Prison Service	1,073,415	0	1,073,415	1,073,415	1,073,079	966,052
	4 Police Complaints Authority	10,772	0	10,772	10,516	8,948	9,309
	5 Guyana Fire Service	611,992	0	611,992	606,489	605,655	574,645
	6 General Register Offices	126,593	0	126,593	126,541	126,493	95,799
52	Ministry of Legal Affairs						
	1 Main Office	16,726	0	16,726	16,692	16,683	13,175
	2 Ministry Administration	45,517	0	45,517	44,532	44,466	45,015
	3 Attorney General's Chambers	122,636	0	122,636	122,606	122,564	98,606
	4 Office of the State Solicitor	27,793	0	27,793	27,077	26,859	18,277
	5 Deeds Registry	84,427	0	84,427	84,003	83,930	76,964
	C/F	88,097,872	0	88,097,872	85,672,127	85,133,239	79,442,307

Agency No.	Description	Revised Allotment 2013	Outstanding Contingency Fund Advances 2013	Total Funds Available 2013	Drawing Rights (Allotment 2) 2013	Actual Expenditure 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	88,097,872	0	88,097,872	85,672,127	85,133,239	79,442,307
53	Guyana Defense Force						
1	Defence Headquarters	7,022,776	0	7,022,776	6,693,028	6,688,169	6,403,381
55	Supreme Court of Judicature						
1	Supreme Courts of Judicature	413,808	0	413,808	411,988	410,616	357,723
2	Magistrates' Department	393,503	0	393,503	384,617	384,296	359,052
56	Public Prosecutions						
1	Public Prosecutions	87,362	0	87,362	82,649	82,499	78,451
57	Office of the Ombudsman						
1	Ombudsman	2,385	0	2,385	2,269	2,010	1,885
58	Public Service Appellate Tribunal						
1	Public Service Appellate Tribunal	6,321	0	6,321	5,351	5,123	5,261
71	Region 1 - Barima/Waini						
1	Regional Administration & Finance	97,351	0	97,351	97,351	97,344	88,888
2	Public Works	190,272	0	190,272	190,272	190,268	183,134
3	Education Delivery	751,307	0	751,307	751,307	751,188	687,612
4	Health Services	317,597	0	317,597	317,597	317,481	297,597
72	Region 2 - Pomeroon/Supenaam						
1	Regional Administration & Finance	131,657	0	131,657	131,657	131,624	103,705
2	Agriculture	220,186	0	220,186	219,701	219,694	207,535
3	Public Works	80,436	0	80,436	79,128	79,052	83,311
4	Education Delivery	1,193,959	0	1,193,959	1,193,958	1,193,841	1,112,163
5	Health Services	435,280	0	435,280	435,279	435,103	402,682
73	Region 3 - Essequibo Islands/West Demerara						
1	Regional Administration & Finance	152,211	0	152,211	143,792	143,762	127,799
2	Agriculture	235,434	0	235,434	234,086	234,004	228,980
3	Public Works	78,774	0	78,774	78,459	78,108	87,969
4	Education Delivery	1,664,220	0	1,664,220	1,659,485	1,657,977	1,535,359
5	Health Services	620,010	0	620,010	619,818	618,930	569,155
74	Region 4 - Demerara/Mahaica						
1	Regional Administration & Finance	134,959	0	134,959	133,483	130,947	121,365
2	Agriculture	238,833	0	238,833	234,902	234,648	191,985
3	Public Works	110,863	0	110,863	109,343	107,311	157,505
4	Education Delivery	2,214,677	0	2,214,677	2,207,082	2,204,980	2,014,304
5	Health Services	304,025	0	304,025	282,980	280,288	268,468
75	Region 5 - Mahaica/Berbice						
1	Regional Administration & Finance	91,758	0	91,758	91,758	91,736	74,080
2	Agriculture	112,267	0	112,267	111,408	111,379	112,461
3	Public Works	96,684	0	96,684	94,573	94,395	96,287
4	Education Delivery	953,375	0	953,375	953,375	952,817	870,570
5	Health Services	276,216	0	276,216	276,216	276,163	262,571
76	Region 6 - East Berbice/Corentyne						
1	Regional Administration & Finance	113,384	0	113,384	109,583	109,539	92,876
2	Agriculture	453,268	0	453,268	451,346	451,324	427,242
3	Public Works	162,044	0	162,044	161,719	161,690	151,382
4	Education Delivery	2,060,950	0	2,060,950	2,060,033	2,059,707	1,883,319
5	Health Services	995,492	0	995,492	976,414	976,078	953,265
	C/F	110,511,516	0	110,511,516	107,658,134	107,097,330	100,041,629

Agency No.	Description	Revised Allotment 2013	Outstanding Contingency Fund Advances 2013	Total Funds Available 2013	Drawing Rights (Allotment 2) 2013	Actual Expenditure 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	110,511,516	0	110,511,516	107,658,134	107,097,330	100,041,629
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	117,284	0	117,284	116,131	116,035	90,812
	2 Public Works	147,236	0	147,236	145,625	145,431	155,517
	3 Education Delivery	808,209	0	808,209	808,209	807,415	753,687
	4 Health Services	312,776	0	312,776	312,776	312,461	285,455
78	Region 8 - Potaro/Siparuni						
	1 Regional Administration & Finance	61,002	0	61,002	59,742	59,556	51,673
	2 Public Works	113,381	0	113,381	106,960	106,806	108,577
	3 Education Delivery	415,120	0	415,120	414,176	411,158	380,655
	4 Health Services	146,002	0	146,002	145,202	144,742	138,375
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	96,712	0	96,712	96,712	96,073	86,238
	2 Agriculture	21,951	0	21,951	21,951	21,435	20,122
	3 Public Works	104,352	0	104,352	104,352	102,245	103,773
	4 Education Delivery	609,892	0	609,892	609,892	602,916	550,724
	5 Health Services	206,186	0	206,186	206,186	203,106	202,957
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	128,632	0	128,632	128,632	128,103	119,406
	2 Public Works	131,923	0	131,923	131,923	131,364	140,291
	3 Education Delivery	1,279,792	0	1,279,792	1,279,792	1,279,135	1,170,732
	4 Health Services	265,544	0	265,544	265,486	264,786	237,540
	SUB TOTAL	115,477,510	0	115,477,510	112,611,881	112,030,097	104,638,163
STATUTORY							
01	Office of the President	21,739	0	21,739	21,739	21,739	20,852
03	Ministry of Finance	3,119,804	0	3,119,804	3,119,804	3,119,804	2,968,503
07	Parliament Office	382,573	0	382,573	381,276	381,276	382,805
08	Audit Office of Guyana	0	0	0	0	0	0
09	Public and Police Service Commission	16,668	0	16,668	12,335	12,335	15,044
10	Teaching Service Commission	11,100	0	11,100	10,234	10,234	10,860
11	Elections Commission	50,853	0	50,853	49,793	49,793	47,752
51	Ministry of Home Affairs	19,022	0	19,022	17,401	17,401	15,444
55	Supreme Court of Judicature	290,162	0	290,162	286,346	286,346	263,341
56	Public Prosecutions	19,592	0	19,592	18,708	18,708	16,340
57	Office of the Ombudsman	8,998	0	8,998	0	0	0
58	Public Service Appellate Tribunal	10,434	0	10,434	0	0	0
90	Public Debt	10,689,644	0	10,689,644	9,753,748	9,753,748	9,876,842
	SUB TOTAL	14,640,588	0	14,640,588	13,671,384	13,671,384	13,617,783
OTHER EXPENDITURE							
	Treasury Bills					(105,862,470)	121,627,398
	TOTAL PAYMENTS					19,839,011	239,883,344
	SURPLUS (DEFICIT)					224,482,461	(412,195)

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

RECEIPTS

Report Object Group	Description	Approved Estimates 2013	Actual Receipts Paid into Consolidated Fund 2013	Variance 2013	Actual Receipts Paid into Consolidated Fund 2012
		\$'000	\$'000	\$'000	\$'000
565	Sale of Assets	0	4,200	4,200	1,277
570	Miscellaneous Capital Revenue	1,229,502	712,467	(517,035)	1,039,520
575	External Grants	11,106,249	7,296,081	(3,810,168)	12,544,712
580	External Loans	33,130,231	21,956,749	(11,173,482)	25,138,530
	TOTAL RECEIPTS	45,465,982	29,969,497	(15,496,485)	38,724,039

PAYMENTS

Agency No.	Description	Revised Allotment 2013	Outstanding Contingency Fund Advances 2013	Total Funds Available 2013	Drawing Rights (Allotment 2) 2013	Actual Expenditure 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	5,320,895	0	5,320,895	3,219,165	3,218,594	4,042,721
02	Office of Prime Minister	7,158,500	0	7,158,500	6,206,808	6,205,810	6,726,960
03	Ministry of Finance	5,792,571	0	5,792,571	5,072,698	5,020,299	5,230,460
04	Ministry of Foreign Affairs	77,112	0	77,112	72,553	71,966	47,708
07	Parliament Office	140,870	0	140,870	131,084	129,735	38,573
09	Public & Police Service Commissions	2,400	0	2,400	2,400	2,396	3,975
10	Teaching Service Commission	6,360	0	6,360	6,360	6,354	3,425
11	Elections Commission	168,237	0	168,237	159,209	149,396	34,867
13	Ministry of Local Government & Regional Development	1,422,179	0	1,422,179	1,034,436	1,028,816	751,575
14	Public Service Ministry	24,550	0	24,550	24,550	24,548	9,882
15	Ministry of Foreign Trade & International Cooperation	0	0	0	0	0	0
16	Ministry of Amerindian Affairs	935,188	0	935,188	934,980	934,109	211,246
21	Ministry of Agriculture	6,804,351	0	6,804,351	5,424,363	5,415,875	5,841,001
23	Ministry of Tourism, Commerce and Industry	441,000	0	441,000	306,288	301,358	250,485
24	Ministry of Natural Resource	56,100	0	56,100	56,100	55,965	74,761
31	Ministry of Public Works	15,510,320	0	15,510,320	12,813,957	12,605,319	14,278,821
41	Ministry of Education	2,243,284	0	2,243,284	1,653,929	1,615,839	3,052,492
44	Ministry of Culture, Youth and Sports	1,071,800	0	1,071,800	928,935	917,420	500,753
45	Ministry of Housing & Water	6,573,191	0	6,573,191	6,310,442	6,177,544	8,368,010
46	Georgetown Public Hospital Corporation	280,560	0	280,560	226,098	225,375	127,913
47	Ministry of Health	587,460	0	587,460	419,011	416,826	1,527,161
48	Ministry of Labour, Human Services & Social Security	180,735	0	180,735	114,956	103,553	146,711
51	Ministry of Home Affairs	2,204,318	0	2,204,318	1,822,142	1,820,917	1,807,210
52	Ministry of Legal Affairs	434,796	0	434,796	434,691	434,665	472,916
53	Guyana Defence Force	637,500	0	637,500	555,979	554,231	451,329
	C/F	58,074,277	0	58,074,277	47,931,134	47,436,910	54,000,955

Agency No.	Description	Outstanding Contingency		Total Funds Available 2013	Drawing Rights (Allotment 2) 2013	Actual Expenditure 2013	Actual Expenditure 2012
		Revised Allotment 2013	Fund Advances 2013				
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	58,074,277	0	58,074,277	47,931,134	47,436,910	54,000,955
55	Supreme Court	189,672	0	189,672	166,440	162,578	153,357
56	Public Prosecutions	4,712	0	4,712	4,712	4,694	6,738
57	Office of the Ombudsman	0	0	0	0	0	0
58	Public Service Appellate Tribunal	2,415	0	2,415	0	0	1,960
59	Ethnic Relations Commission	0	0	0	0	0	0
71	Region 1: Barima/Waini	243,720	0	243,720	202,100	202,062	152,779
72	Region 2: Pomeroon/Supenaam	366,707	0	366,707	366,543	366,461	328,023
73	Region 3: Essequibo Islands / West Demerara	297,330	0	297,330	297,298	297,275	272,901
74	Region 4: Demerara/Mahaica	206,534	0	206,534	206,051	205,031	192,020
75	Region 5: Mahaica/Berbice	289,126	0	289,126	289,125	289,121	263,240
76	Region 6: East Berbice/Corentyne	383,402	0	383,402	383,400	383,386	361,665
77	Region 7: Cuyuni/Mazaruni	133,560	0	133,560	133,560	133,549	125,946
78	Region 8: Potaro/Siparuni	150,798	0	150,798	150,707	146,719	119,051
79	Region 9: Upper Takatu/Upper Essequibo	279,416	0	279,416	279,367	279,173	261,339
80	Region 10: Upper Demerara / Upper Berbice	250,128	0	250,128	245,009	237,240	201,530
TOTAL PAYMENTS		60,871,797	0	60,871,797	50,655,446	50,144,199	56,441,504
SURPLUS (DEFICIT)						(20,174,702)	(17,717,465)

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL FUNDS AVAILABLE FOR EXPENDITURE (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Agency No.	Description	Approved Allotment (Allotment 1) 2013 \$'000	Revised Allotment 2013 \$'000	Total Funds Available 2013 \$'000	Actual Expenditure 2013 \$'000	Under Total Funds Available 2013 \$'000	Actual Expenditure 2012 \$'000
01	Office of the President						
	1 Administrative Services	1,540,081	1,550,949	1,550,949	1,280,928	(270,021)	1,434,928
	2 Presidential Advisory	621,798	658,930	658,930	656,633	(2,297)	714,251
	3 Amerindian Development	0	0	0	0	0	0
	4 Public Policy & Planning	0	0	0	0	0	4,735
02	Office of the Prime Minister						
	1 Prime Minister's Secretariat	1,199,201	1,199,201	1,199,201	1,194,095	(5,106)	6,195,114
03	Ministry of Finance						
	1 Policy and Administration	16,720,710	16,935,986	16,935,986	16,825,887	(110,099)	16,354,755
	2 Public Financial Management	4,057,276	4,118,307	4,118,307	4,081,720	(36,587)	3,330,182
04	Ministry of Foreign Affairs						
	1 Development of Foreign Policy	871,416	917,928	917,928	917,876	(52)	857,730
	2 Foreign Policy Promotions	2,079,247	2,102,535	2,102,535	2,095,845	(6,690)	1,770,838
	3 Development of Foreign Trade Policy	37,959	37,504	37,504	37,498	(6)	53,490
07	Parliament Office						
	1 National Assembly	880,696	886,267	886,267	872,780	(13,487)	812,439
09	Public and Police Service Commission						
	1 Public and Police Service Commission	48,314	48,314	48,314	47,641	(673)	46,933
10	Teaching Service Commission						
	1 Teaching Service Commission	76,065	76,065	76,065	72,219	(3,846)	69,203
11	Elections Commission						
	1 Elections Commission	1,669,765	1,669,765	1,669,765	1,489,200	(180,565)	1,056,245
	2 Elections Administration	1,586,243	1,586,243	1,586,243	0	(1,586,243)	9,630
13	Ministry of Local Government & Regional Development						
	1 Main Office	96,650	95,783	95,783	95,781	(2)	87,970
	2 Ministry Administration	44,832	44,706	44,706	44,705	(1)	44,761
	3 Regional Development	159,729	184,922	184,922	184,921	(1)	145,438
14	Public Service Ministry						
	1 Public Service Management	746,710	796,710	796,710	796,611	(99)	628,686
15	Ministry of Foreign Trade & International Coop.	0	0	0	0	0	0
16	Ministry of Amerindian Affairs						
	1 Amerindian Development	398,593	398,592	398,592	392,028	(6,564)	357,371
21	Ministry of Agriculture						
	1 Ministry Administration	3,933,808	9,153,808	9,153,808	9,153,251	(557)	7,163,193
	2 Crops and Livestock Support Services	0	0	0	0	0	0
	3 Fisheries	117,956	117,956	117,956	111,286	(6,670)	101,364
	4 Hydrometeorological Services	390,764	390,764	390,764	382,672	(8,092)	356,286
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	497,596	497,596	497,596	486,315	(11,281)	450,216
	2 Ministry Administration	65,677	65,785	65,785	63,046	(2,739)	64,751
	3 Commerce, Industry & Consumer C/F	105,157	105,049	105,049	102,805	(2,244)	86,906
		37,946,243	43,639,665	43,639,665	41,385,743	(2,253,922)	42,197,415

Agency No.	Description	Approved Allotment (Allotment 1) 2013	Revised Allotment 2013	Total Funds Available 2013	Actual Expenditure 2013	Under Total Funds Available 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	37,946,243	43,639,665	43,639,665	41,385,743	(2,253,922)	42,197,415
24	Ministry of Natural Resources & The Environment						
	1 Ministry Administration	98,788	98,788	98,788	94,975	(3,813)	52,692
	2 Natural Resource Management	107,727	107,727	107,727	107,727	0	72,187
	3 Environmental Management	400,159	400,159	400,159	400,159	0	230,665
31	Ministry of Public Works						
	1 Ministry Administration	506,215	628,113	628,113	625,527	(2,586)	686,350
	2 Public Works	1,314,230	1,814,224	1,814,224	1,807,747	(6,477)	851,692
	3 Transport	66,611	66,617	66,617	66,093	(524)	59,904
41	Ministry of Education						
	1 Main Office	451,250	447,922	447,922	413,498	(34,424)	429,578
	2 National Education Policy	211,406	217,188	217,188	209,299	(7,889)	193,186
	3 Ministry Administration	2,216,577	2,207,736	2,207,736	2,203,464	(4,272)	1,512,117
	4 Training and Development	1,157,428	1,125,525	1,125,525	1,053,166	(72,359)	1,100,740
	5 Education Delivery	5,096,885	5,167,918	5,167,918	5,161,813	(6,105)	4,918,943
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	170,110	171,145	171,145	170,662	(483)	160,395
	2 Culture	532,565	532,862	532,862	516,400	(16,462)	479,717
	3 Youth	490,416	490,584	490,584	479,812	(10,772)	473,499
	4 Sports	264,299	262,799	262,799	254,450	(8,349)	246,728
	5 Youth Entrepreneurial Skills	0	0	0	0	0	0
45	Ministry of Housing and Water						
	1 Housing & Water	508,138	508,138	508,138	506,992	(1,146)	493,437
46	Georgetown Public Hospital Corporation						
	1 Public Hospital	4,917,960	4,917,960	4,917,960	4,894,964	(22,996)	4,452,899
47	Ministry of Health						
	1 Ministry Administration	786,336	889,868	889,868	873,849	(16,019)	694,375
	2 Diseases Control	659,383	864,852	864,852	837,884	(26,968)	535,191
	3 Primary Health Care Services	539,923	536,966	536,966	526,578	(10,388)	483,143
	4 Regional & Clinical Services	4,263,385	3,964,727	3,964,727	3,936,386	(28,341)	3,834,165
	5 Health Sciences Education	470,103	467,478	467,478	453,667	(13,811)	448,319
	6 Standards & Technical Services	388,579	388,818	388,818	380,086	(8,732)	307,189
	7 Rehabilitation Services	244,284	239,284	239,284	228,914	(10,370)	207,101
48	Ministry of Labour, Human Service & Social Security						
	1 Ministry Administration	194,938	194,938	194,938	193,259	(1,679)	175,096
	2 Social Services	8,201,465	8,193,840	8,193,840	8,143,250	(50,590)	5,720,339
	3 Labour Administration	371,882	376,362	376,362	369,267	(7,095)	266,387
	4 Child Care and Protection	233,776	236,921	236,921	222,644	(14,277)	0
51	Ministry of Home Affairs						
	1 Secretariat Services	448,071	479,918	479,918	468,237	(11,681)	331,452
	2 Guyana Police Force	6,194,429	6,338,959	6,338,959	6,038,052	(300,907)	5,929,564
	3 Guyana Prison Services	1,049,145	1,073,415	1,073,415	1,073,079	(336)	966,052
	4 Police Complaints Authority	10,772	10,772	10,772	8,948	(1,824)	9,309
	5 Guyana Fire Service	620,683	611,992	611,992	605,655	(6,337)	574,645
	6 General Register Office	110,890	126,593	126,593	126,493	(100)	95,799
52	Ministry of Legal Affairs						
	1 Main Office	14,583	16,726	16,726	16,683	(43)	13,175
	2 Ministry Administration	50,588	45,517	45,517	44,466	(1,051)	45,015
	3 Attorney General's Chambers	120,024	122,636	122,636	122,564	(72)	98,606
	4 State Solicitor	28,382	27,793	27,793	26,859	(934)	18,277
	5 Deeds Registry	83,522	84,427	84,427	83,930	(497)	76,964
	C/F	81,542,150	88,097,872	88,097,872	85,133,241	(2,964,631)	79,442,307

Agency No.	Description	Approved Allotment (Allotment 1) 2013	Revised Allotment 2013	Total Funds Available 2013	Actual Expenditure 2013	Under Total Funds Available 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
53	B/F Guyana Defense Force	81,542,150	88,097,872	88,097,872	85,133,241	(2,964,631)	79,442,307
	1 Defence Headquarters	6,785,776	7,022,776	7,022,776	6,688,169	(334,607)	6,403,381
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	418,532	413,808	413,808	410,616	(3,192)	357,723
	2 Magistracy	388,779	393,503	393,503	384,296	(9,207)	359,052
56	Public Prosecutions						
	1 Public Prosecutions	87,362	87,362	87,362	82,499	(4,863)	78,451
57	Office of the Ombudsman						
	1 Ombudsman	2,385	2,385	2,385	2,010	(375)	1,885
58	Public Service Appellate Tribunal						
	1 Public Service Appellate Tribunal	6,321	6,321	6,321	5,123	(1,198)	5,261
71	Region 1 - Barima/Waini						
	1 Regional Administration & Finance	99,471	97,351	97,351	97,344	(7)	88,888
	2 Public Works	191,572	190,272	190,272	190,268	(4)	183,134
	3 Education Delivery	747,887	751,307	751,307	751,188	(119)	687,612
	4 Health Services	317,597	317,597	317,597	317,481	(116)	297,597
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration & Finance	130,884	131,657	131,657	131,624	(33)	103,705
	2 Agriculture	221,902	220,186	220,186	219,694	(492)	207,535
	3 Public Works	79,493	80,436	80,436	79,052	(1,384)	83,311
	4 Education Delivery	1,193,959	1,193,959	1,193,959	1,193,841	(118)	1,112,163
	5 Health Services	435,280	435,280	435,280	435,103	(177)	402,682
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration & Finance	152,211	152,211	152,211	143,762	(8,449)	127,799
	2 Agriculture	235,834	235,434	235,434	234,004	(1,430)	228,980
	3 Public Works	78,374	78,774	78,774	78,108	(666)	87,969
	4 Education Delivery	1,664,220	1,664,220	1,664,220	1,657,977	(6,243)	1,535,359
	5 Health Services	620,010	620,010	620,010	618,930	(1,080)	569,155
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration & Finance	134,942	134,959	134,959	130,947	(4,012)	121,365
	2 Agriculture	238,780	238,833	238,833	234,648	(4,185)	191,985
	3 Public Works	114,363	110,863	110,863	107,311	(3,552)	157,505
	4 Education Delivery	2,205,516	2,214,677	2,214,677	2,204,980	(9,697)	2,014,304
	5 Health Services	309,756	304,025	304,025	280,288	(23,737)	268,468
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration & Finance	91,258	91,758	91,758	91,736	(22)	74,080
	2 Agriculture	112,759	112,267	112,267	111,379	(888)	112,461
	3 Public Works	95,492	96,684	96,684	94,395	(2,289)	96,287
	4 Education Delivery	947,875	953,375	953,375	952,817	(558)	870,570
	5 Health Services	282,916	276,216	276,216	276,163	(53)	262,571
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration & Finance	113,384	113,384	113,384	109,539	(3,845)	92,876
	2 Agriculture	453,268	453,268	453,268	451,324	(1,944)	427,242
	3 Public Works	162,044	162,044	162,044	161,690	(354)	151,382
	4 Education Delivery	2,060,950	2,060,950	2,060,950	2,059,707	(1,243)	1,883,319
	5 Health Services	995,492	995,492	995,492	976,078	(19,414)	953,265
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	117,284	117,284	117,284	116,035	(1,249)	90,812
	2 Public Works	151,736	147,236	147,236	145,431	(1,805)	155,517
	3 Education Delivery	803,709	808,209	808,209	807,415	(794)	753,687
	4 Health Services	312,776	312,776	312,776	312,461	(315)	285,455
	C/F	105,104,299	111,897,021	111,897,021	108,478,674	(3,418,347)	101,327,100

Agency No.	Description	Approved Allotment (Allotment 1) 2013	Revised Allotment 2013	Total Funds Available 2013	Actual Expenditure 2013	Under Total Funds Available 2013	Actual Expenditure 2012
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
78	B/F Region 8 - Potaro/Siparuni	105,104,299	111,897,021	111,897,021	108,478,674	(3,418,347)	101,327,100
	1 Regional Administration & Finance	61,002	61,002	61,002	59,556	(1,446)	51,673
	2 Public Works	113,381	113,381	113,381	106,806	(6,575)	108,577
	3 Education Delivery	415,120	415,120	415,120	411,158	(3,962)	380,655
	4 Health Services	146,002	146,002	146,002	144,742	(1,260)	138,375
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	96,712	96,712	96,712	96,073	(639)	86,238
	2 Agriculture	21,951	21,951	21,951	21,435	(516)	20,122
	3 Public Works	104,352	104,352	104,352	102,245	(2,107)	103,773
	4 Education Delivery	609,892	609,892	609,892	602,916	(6,976)	550,724
	5 Health Services	206,186	206,186	206,186	203,106	(3,080)	202,957
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	130,232	128,632	128,632	128,103	(529)	119,406
	2 Public Works	131,923	131,923	131,923	131,364	(559)	140,291
	3 Education Delivery	1,278,148	1,279,792	1,279,792	1,279,135	(657)	1,170,732
	4 Health Services	265,588	265,544	265,544	264,786	(758)	237,540
SUB TOTAL		108,684,788	115,477,510	115,477,510	112,030,099	(3,447,411)	104,638,163
STATUTORY							
01	Office of the President	20,852	21,739	21,739	21,739	0	20,852
03	Ministry of Finance	3,004,804	3,119,804	3,119,804	3,119,804	0	2,968,503
07	Parliament Office	371,738	382,573	382,573	381,275	(1,298)	382,805
08	Audit Office of Guyana	0	0	0	0	0	0
09	Public and Police Service Commission	16,668	16,668	16,668	12,335	(4,333)	15,044
10	Teaching Service Commission	11,100	11,100	11,100	10,234	(866)	10,860
11	Elections Commission	50,215	50,853	50,853	49,793	(1,060)	47,752
51	Ministry of Home Affairs	19,022	19,022	19,022	17,401	(1,621)	15,444
55	Supreme Court of Judicature	273,613	290,162	290,162	286,346	(3,816)	263,341
56	Public Prosecutions	19,592	19,592	19,592	18,708	(884)	16,340
57	Office of the Ombudsman	8,998	8,998	8,998	0	(8,998)	0
58	Public Service Appellate Tribunal	10,434	10,434	10,434	0	(10,434)	0
90	Public Debt	10,689,643	10,689,644	10,689,644	9,753,748	(935,896)	9,876,842
SUB TOTAL		14,496,679	14,640,589	14,640,589	13,671,383	(969,206)	13,617,783
TOTAL PAYMENTS		123,181,467	130,118,099	130,118,099	125,701,482	(4,416,617)	118,255,946

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL ESTIMATES OF EXPENDITURE (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Agency No.	Description	Approved Allotment (Allotment 1) 2013 \$'000	Revised Allotment 2013 \$'000	Total Funds Available 2013 \$'000	Actual Expenditure 2013 \$'000	Under Total Funds Available 2013 \$'000	Actual Expenditure 2012 \$'000
01	Office of the President	5,320,895	5,320,895	5,320,895	3,218,594	(2,102,301)	4,042,721
02	Office of Prime Minister	5,388,500	7,158,500	7,158,500	6,205,810	(952,690)	6,726,960
03	Ministry of Finance	5,792,571	5,792,571	5,792,571	5,020,299	(772,272)	5,230,460
04	Ministry of Foreign Affairs	77,112	77,112	77,112	71,966	(5,146)	47,708
07	Parliament Office	134,213	140,870	140,870	129,735	(11,135)	38,573
09	Public & Police Service Commission	2,400	2,400	2,400	2,396	(4)	3,975
10	Teaching Service Commission	6,360	6,360	6,360	6,354	(6)	3,425
11	Elections Commission	168,237	168,237	168,237	149,396	(18,841)	34,867
13	Ministry of Local Government & Regional Dev.	1,070,275	1,422,179	1,422,179	1,028,816	(393,362)	751,575
14	Public Service Ministry	24,550	24,550	24,550	24,548	(2)	9,882
15	Ministry of Foreign Trade & International Coop.	0	0	0	0	0	0
16	Ministry of Amerindian Affairs	435,188	935,188	935,188	934,109	(1,079)	211,246
21	Ministry of Agriculture	6,546,832	6,804,351	6,804,351	5,415,875	(1,388,476)	5,841,001
23	Ministry of Tourism, Commerce and Industry	441,000	441,000	441,000	301,358	(139,642)	250,485
24	Ministry of Natural Resource and Environment	56,100	56,100	56,100	55,965	(135)	74,761
31	Ministry of Public Works	14,009,254	15,510,320	15,510,320	12,605,319	(2,905,002)	14,278,821
41	Ministry of Education	2,243,284	2,243,284	2,243,284	1,615,839	(627,445)	3,052,492
44	Ministry of Culture, Youth and Sports	1,071,800	1,071,800	1,071,800	917,420	(154,380)	500,753
45	Ministry of Housing & Water	6,475,525	6,573,191	6,573,191	6,177,544	(395,647)	8,368,010
46	Georgetown Public Hospital Corporation	280,560	280,560	280,560	225,375	(55,185)	127,913
47	Ministry of Health	388,254	587,460	587,460	416,826	(170,633)	1,527,161
48	Ministry of Labour, Human Services & Social Sec.	180,735	180,735	180,735	103,553	(77,182)	146,711
51	Ministry of Home Affairs	1,761,342	2,204,318	2,204,318	1,820,917	(383,401)	1,807,210
52	Ministry of Legal Affairs	377,200	434,796	434,796	434,665	(131)	472,916
53	Guyana Defence Force	601,500	637,500	637,500	554,231	(83,269)	451,329
55	Supreme Court	189,672	189,672	189,672	162,578	(27,094)	153,357
56	Public Prosecutions	4,712	4,712	4,712	4,694	(18)	6,738
57	Office of Ombudsman	0	0	0	0	0	0
58	Public Service Appellate Tribunal	2,415	2,415	2,415	0	(2,415)	1,960
71	Region 1: Barima/Waini	243,720	243,720	243,720	202,062	(41,658)	152,779
72	Region 2: Pomeroon/Supenaam	366,707	366,707	366,707	366,461	(246)	328,023
73	Region 3: Essequibo Islands / West Demerara	297,330	297,330	297,330	297,275	(55)	272,901
74	Region 4: Demerara/Mahaica	206,534	206,534	206,534	205,031	(1,503)	192,020
75	Region 5: Mahaica/Berbice	289,126	289,126	289,126	289,121	(5)	263,240
76	Region 6: East Berbice/Corentyne	383,402	383,402	383,402	383,386	(16)	361,665
77	Region 7: Cuyuni/Mazaruni	133,560	133,560	133,560	133,549	(11)	125,946
78	Region 8: Potaro/Siparuni	150,798	150,798	150,798	146,719	(4,079)	119,051
79	Region 9: Upper Takatu/Upper Essequibo	279,416	279,416	279,416	279,173	(243)	261,339
80	Region 10: Upper Demerara / Upper Berbice	250,128	250,128	250,128	237,240	(12,888)	201,530
TOTAL PAYMENTS		55,651,207	60,871,798	60,871,798	50,144,201	(10,727,597)	56,441,504

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF EXPENDITURE IN RESPECT
OF THOSE SERVICES WHICH BY LAW ARE
DIRECTLY CHARGED UPON THE CONSOLIDATED FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Agency No.	Description	Wages and Salaries 2013	Employment Overhead Expenses 2013	Total Expenditure 2013	Total Expenditure 2012
		\$000	\$000	\$000	\$000
01	Office of the President	18,639	3,100	21,739	20,852
07	Parliament Office	274,692	106,584	381,276	382,805
09	Public and Police Service Commission	8,832	3,503	12,335	15,043
10	Teaching Service Commission	7,793	2,441	10,234	10,860
11	Elections Commission	34,481	15,312	49,793	47,752
51	Ministry of Home Affairs	11,639	5,762	17,401	15,444
55	Supreme Court of Judicature	215,835	70,511	286,346	263,341
56	Public Prosecutions	15,227	3,481	18,708	16,340
57	Office of the Ombudsman	0	0	0	0
58	Public Service Appellate Tribunal	0	0	0	0
	Sub-total	<u>587,138</u>	<u>210,694</u>	<u>797,832</u>	<u>772,437</u>
03	Ministry of Finance				
	Pension and Gratuities	3,077,000	0	3,077,000	2,927,737
	Payments to Dependent's Pension Fund	42,804	0	42,804	40,766
	Sub-total	<u>3,119,804</u>	<u>0</u>	<u>3,119,804</u>	<u>2,968,503</u>
90	Public Debt				
	Internal Principal	1,010,371	0	1,010,371	1,010,720
	Internal Interest	1,748,862	0	1,748,862	2,587,358
	External Principal	4,127,792	0	4,127,792	3,641,985
	External Interest	2,866,723	0	2,866,723	2,636,778
	Sub-total	<u>9,753,748</u>	<u>0</u>	<u>9,753,748</u>	<u>9,876,841</u>
	GRAND TOTAL			<u><u>13,671,384</u></u>	<u><u>13,617,781</u></u>

HON. DR. A. SINGH
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**STATEMENT OF RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31ST DECEMBER 2013**

<u>R E C E I P T S (Replenishment)</u>			AMOUNT 2013
			\$'000
2013/12/12	Replenishment by Financial Paper No. 2/2013		1,261,596
2014/01/23	Replenishment by Financial Paper No. 4/2013		1,062,180
TOTAL RECEIPTS			2,323,776
<u>P A Y M E N T S (Drawing Rights)</u>			
Warrant NO.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
1	8/13/2013	Ministry of Local Govt	351,904
2	8/15/2013	Office of the President	48,000
3	8/19/2013	Ministry of Agriculture	360,000
4	8/22/2013	Parliament Office	3,171
5	9/23/2013	Parliament Office	2,400
6	8/7/2013	Guyana Defence Force	36,000
7	9/13/2013	Ministry of Home Affairs	53,492
8	8/18/2013	Ministry of Health	31,500
9	10/25/2013	Ministry of Home Affairs	51,500
10	8/19/2013	Ministry of Home Affairs	15,000
11	8/19/2013	Ministry of Home Affairs	1,535
12	9/25/2013	Ministry of Home Affairs	7,306
13	10/25/2013	Ministry of Home Affairs	30,000
14	9/4/2013	Ministry of Home Affairs	15,409
15	9/4/2013	Ministry of Home Affairs	3,000
16	10/4/2013	Ministry of Home Affairs	14,720
17	11/5/2013	Ministry of Home Affairs	36,660
18	11/6/2013	Ministry of Agriculture	200,000
19	11/25/2013	Ministry of Foreign Affairs	10,350
20	11/21/2013	Ministry of Local Govt	9,200
21	8/19/2013	Ministry of Home Affairs	69,000
22	12/6/2013	Public Service Ministry	50,000
23	12/3/2013	Ministry of Local Govt	15,000
24	10/25/2013	Guyana Defence Force	50,000
25	12/10/2013	Ministry of Foreign Affairs	2,070
26	12/19/2013	Ministry of Finance	13,307
27	12/9/2013	Ministry of Finance	263,000
28	12/5/2013	Ministry of Education	19,243
29	12/5/2013	Ministry of Education	13,500
30	12/18/2013	Parliament Office	6,657
31	12/24/2013	Ministry of Public Works & Communications	121,898
32	12/24/2013	Ministry of Agriculture	160,000
33	10/25/2013	Guyana Defence Force	36,000
34	11/29/2013	Guyana Defence Force	51,000
35	10/25/2013	Guyana Defence Force	100,000
36	11/14/2013	Ministry of Home Affairs	15,029
37	12/31/2013	Ministry of Foreign Affairs	56,925
TOTAL PAYMENTS			2,323,776

Warrant NO.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		Summary	2013 \$000
		Uncleared advances for 2011	79,619
		Uncleared advances for 2012	536,041
		Add: Payments(Drawing Rights) Authorised in 2013	2,323,776
		Less: Replenishments	(2,323,776)
		Balance Outstanding as at 31/12/2013	<u>615,660</u>

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA
AS AT 31 DECEMBER 2013**

<u>CURRENT ASSETS</u>	2013	2013	2012	2012
	\$'000	\$'000	\$'000	\$'000
New Consolidated Fund Account (407)	(21,480,551)		(15,389,162)	
Old Consolidated Fund Account (400)	(46,771,446)	(68,251,997)	(46,776,183)	(62,165,345)
LIS 11 Bank Account		233,191		263,467
WSG Bank A/c -Loan		45,709		13,238
WSG Bank A/c - TC841		0		6,432
WSG Bank A/c -TC 842		0		6,086
2000 Series	2	8,763,537		0
Deposits Fund		0		0
General Account		0		0
Non-sub Accounting Ministries/Departments		647,943		194,069
Other Ministries/Departments		18,457,465		16,076,101
Monetary Sterilisation Account	3	84,664,522		81,469,352
Redemption of T-Bills		0		0
 Total Current Assets		<u><u>44,560,370</u></u>		<u><u>35,863,400</u></u>
 <u>CURRENT LIABILITIES</u>				
<u>Treasury Bills</u>				
90 Days & K Series		7,968,342	4,480,535	
180 & 360 Days	3	80,300,586	82,071,254	86,551,789
 <u>Other Liabilities</u>				
Dependents Pension Fund		633,714	591,315	
Sugar Industry Welfare Committee		50,691	50,691	
Sugar Industry Welfare Labour Fund		1,278,832	1,213,974	
Sugar Industry Rehabilitation Fund		72,432	72,043	
Sugar Industry Price Stabilization Fund		14,033	87,326	
Miscellaneous		4,626,188	2,800,514	4,815,863
 Total Current Liabilities		<u><u>94,944,816</u></u>		<u><u>91,367,652</u></u>
 NET CURRENT LIABILITIES		<u><u>50,384,446</u></u>		<u><u>55,504,252</u></u>

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Notes to and Forming Part of the Financial Statements

Note 1 Summary of Significant Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with Generally Accepted Accounting Standards and Principles. The cash basis of accounting convention is followed for determining when a financial transaction is recorded in the Government's records. This means, only when cash is paid or received is a transaction recorded.

The notes to the financial statements form an integral part to understanding the statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.2 Reporting Entity

The financial statements are for the Government of Guyana. The Consolidated Financial statements comprise the accounts of Ministries and Departments of Government. They do not include Statutory Bodies and Wholly-owned subsidiaries.

The consolidated financial statements only include those entities that perform their accounting through the Integrated Financial Management and Accounting System. Various Ministries implement projects that are funded directly by donors either via loans or grants and accounted for separately, however, their gross transactions are recorded in the government's accounts via "dummy transactions".

1.3 Cash

Cash means notes and coins held and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount. Interest is credited to revenue as it is received or to expense when it is deducted from the bank account.

1.4 Loans/Advances Receivable

Loans are recognized at the amounts lent. Provision is made for bad loans when collection of the loan or part thereof is judged to be less rather than more likely. Interest, if charged, is credited to revenue as it is received.

1.5 Refunds of Previous Year Expenditures

Expenditures refunded to the Consolidated Fund from previous years are recorded as revenue receipts in the current year and not as reductions of current year's expenditures.

1.6 Capital Revenue

Capital Revenue comprises mainly of loan, grant and debt relief proceeds. Loan proceeds are not recorded as a liability on the balance sheet but as capital revenue on the statement of receipts and payments. The Statement of Receipts and Disbursements (Capital) for the Ministry of Finance includes amounts for budget support that were not paid into the Consolidated Fund Bank account as at 31st December 2013 but were received in the respective 2000 Series Bank Accounts (refer to note 2).

1.7 Monetary Sterilization Account

The purpose of the Monetary Sterilization Account is to remove excess liquidity from the financial system. The vehicle for performing this is government issued 182 and 365 day Treasury Bills. The cost to the government is the interest charge on the redeemed T-bills as they come due. This is a statutory cost charged to internal interest expense. The monetary sterilization liability should be exactly offset by the monetary sterilization bank account, creating a fully funded liability.

1.8 Reporting Currency

The reporting currency is Guyana Dollar (GY\$).

1.9 Authorization Date

The financial statements were authorized for issue on April 30th 2014 by Dr. Ashni Singh, Minister of Finance.

Note 2 2000 Series Bank Accounts

The 2000 series are a combination various of projects, grants, debt relief and balance of payment accounts. These accounts do not form part of the Consolidated Bank Account Number 01610000407, however, are government funds. Please see Appendix 1 attached.

ACC'T #	Description	31.12.13	31.12.12	Net Change
200810	Personal Investment Account	2,548,237	2,548,237	0
200830	Government of Guyana Project Account	25,527,903	25,527,903	0
200840	EEC Food Aid	109,763	109,763	0
200850	EEC Special Account	7,961,393	7,961,393	0
200860	Structural Adjustment	36,628,852	36,628,852	0
200870	Debenture Sinking Fund	233	233	0
200890	Chinese Commodity	3,021,560	3,021,560	0
200900	Accountant General RMBY Loan	267,870	267,870	0
200920	AG-GEC/WARTSILA Agreement	127,138,320	127,138,320	0
200940	Deposits - Guy Cooperative Agri. Dev. Bank	602	602	0
200950	Agricultural Sector Loan	77,293,617	77,293,617	0
200960	DIA	254,512,106	254,521,983	(9,877)
200990	Long Creek Settlement CIDA Project	10,959	10,959	0
201000	UK Programme Aid: GEA	474,481,581	474,481,581	0
201010	UK Programme Aid:Rice	55,421,123	55,421,123	0
201040	CDB/Gov't of Guy ERP Grant	3,428,074	3,428,074	0
201050	Ministry of Agriculture Rehabilitation Project	280,913,668	280,913,668	0
201080	Main Road Rehab. Sub-Account 980	137,994	137,994	0
201090	SIMAP Pahse 2 Sub-Account	213,750,000	213,750,000	0
201100	Remedial Maintenance Project-Geo Sewerage	90,000	90,000	0
201110	Infrastructural Dev Fund Account	371,573,494	371,573,494	0
201130	Ministry of Finance/Financial Sector reform Programme	172,952,751	172,952,751	0
201160	Ministry of Finance-Agri Sector Prog 965-SF/GY	113	113	0
201180	Japanese-Non Project Grant Aid Deposit	20,000,000	20,000,000	0
201210	EPDS-Buy Back Programme	0	0	0
201230	Japanese Agricultural Grant	5,484,130	5,484,130	0
201240	Special deposit-Accountant General	0	0	0
201280	Guyana/USA Economy Support Grant	199,913	199,913	0
201300	030 Stale Dated Cheques	7,257,850	7,257,850	0
201360	Poverty Reduction Support	0	0	0
201340	CARICOM Headquarters Buildings Project	15,340,845	15,340,845	0
TOTAL INACTIVE TO BE TRANSFERRED TO 407		2,156,052,951	2,156,062,828	(9,877)
OLD ACCOUNTS				
200880	Accountant General	2,485,265,814	2,193,880,873	291,384,941
200970	HIA	3,098,089	3,098,089	0
200980	IDB - Techincal Coop Small Projects Swiss Fund	4,427,782	3,462,603	965,179
New Accounts for 2004				
201380	GOG/IDB Fiscal & Financial Management Prog.	1,601,236,251	1,601,236,251	0
201390	Budgetary Support	0	0	0
New Accounts for 2005				
201400	GOG/IBRD Global Fund-National Initiative...	11,493,719	77,989,410	(66,495,691)
201410	GOG/IBRD Global Fund-National Initiative ...	270,938	268,639	2,299
201420	GOG/IBRD Global Fund for Tuberculosis	156,410	155,083	1,327
New Accounts for 2006				
201430	OPEC Fund International Development	0	231,857,332	(231,857,332)
201440	Multilateral Debt Relief	820,139,446	1,529,395,118	(709,255,672)
201450	Japanese Non-Project Grant Aid	66,023,589	157,378,407	(91,354,818)

BANK ACC'T Description	31.12.13	31.12.12	Net Change
New Accounts for 2008			
201490 Official Power Sector 1938	1,022,500,000	1,022,500,000	0
201500 Japanese Non-Project Grant Aid Year 21	200,392,320	288,390,184	(87,997,864)
201510 Official READ M of A Lo # 742 Gr # 8015	14,783,394	46,625,849	(31,842,455)
201520 Official Global Fund/MOH Mal/Reg 9	72,638,191	65,642,377	6,995,814
New Accounts for 2010			
201580 Off Global Fund HSS	0	179,919,245	(179,919,245)
201590 Off Global Fund / MOH TB	41,777,588	137,046,917	(95,269,329)
New Accounts for 2012			
201600 LCDS Institutional Strengthen	80,968,979	144,239,740	(63,270,761)
201610 Off-GFC LCDS Proj US Acct	129,563,433	29,141,250	100,422,183
New Accounts for 2013			
201620 Off-SBB LCDS US	52,748,438	0	52,748,438
TOTAL ACTIVE ACCOUNTS	6,607,484,381	7,712,227,367	(1,104,742,986)
GRAND TOTAL (ACTIVE & INACTIVE)	8,763,537,332	9,868,290,195	(1,104,752,863)

Note 3 Monetary Sterilization Account

The Monetary Sterilization account deficit of \$3.604B is the difference between the outstanding liability (\$88.268 billion) and cash held for purpose of retiring the liability (\$84.665 billion). The difference of \$3.604B relates to unpaid discounts to the Bank of Guyana by the Government of Guyana of \$3.075B for 2012, \$141M for the year 2006 and the remainder of \$388M represents a cumulative balance from years 2003 and prior.

Note 4 Budgetary Adjustment

The 2013 National Budget was presented to the National Assembly for the sum of \$208.840B. However, proposed allocations under Office of the Prime Minister, Ministry of Finance, Ministry of Public Works and Ministry of Health were reduced, but some were subsequently increased through supplementary approvals. Please see Appendix 2 for details.

**STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2013**

SUMMARY SHEET

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
UNFUNDED	241,856,502	39,830,326	281,686,828
FUNDED	0	3,898,537	3,898,537
SUB TOTAL	----- 241,856,502	----- 43,728,863	----- 285,585,365
SHORT-TERM Treasury Bills (91 days & K Series)	0	7,997,050	7,997,050
MEDIUM -TERM Treasury Bills (182 & 365 days)	0	86,491,700	86,491,700
GRAND TOTAL	----- 241,856,502 =====	----- 138,217,613 =====	----- 380,074,115 =====

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NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2013 4	AMOUNT DIS- BURSED IN 2013 5	DEBT SERVICE COST DUE & PAYABLE IN 2013		ACTUAL DEBT SERVICE COST PAID IN 2013			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.13 10	GUYANA DOLLAR EQ- UIVALENT 31.12.13 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	TOTAL PAYMENT 8				
												10=(4+5-7a)-9	
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Secondary Schools Reform Project Credit No. 2879-0 GUA	SDR	2,081	1,811	0	41	13	41	13	54	0	1,770	553,869	The borrower shall repay the principal amount, the credit in semi-annual installments payable after 1 October 2006 and ending 1 April, 2036.
Water Supply and Technical Assistance Credit No. 2559-0 GUA	SDR	2,606	1,715	0	41	12	41	12	53	0	1,674	523,828	Repayments commence on 1/6/2004 in 60 semi-annual installments and ends 1/12/2033. Int. rate each install. and including int. payable on 1/12/2013 shall be 1% of principal and 2% on bal. outstanding.
Public Sector Technical Assistant Project Credit No. 3726 - GY	SDR	3,600	2,419	0	48	18	48	18	66	0	2,371	741,934	This loan shall be repaid in semi annual installments commencing 15 June 2013 ending 15 December 2042
Improving Teachers Education Project 4803-GY	SDR	2,800	1,210	701	0	12	0	12	12	0	1,911	597,990	The borrower shall repay the principal amount, the credit in semi-annual installments payable on 1 June 2015 and ending 1 June, 2030.
University of Guyana Science & Technology Support Project 4969- GY	SDR	6,200	0	625	0	1	0	1	1	0	625	195,575	The borrower shall repay the principal amount, the credit in semi-annual installments payable on 1 December 2021 and ending 1 June 2031
Caribbean Development Bank (CDB)													
Caribbean Court of Justice 01/SFR-OR-GUY (OCR)	USD	4,400	3,685	0	220	137	220	137	357	0	3,465	714,656	80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Caribbean Court of Justice 01/SFR-OR-GUY (SFR)	USD	4,400	3,685	0	220	72	220	72	292	0	3,465	714,656	80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Third Road Project 2/SFR-OR-GUY (OCR)	USD	9,102	6,467	229	493	250	493	250	743	0	6,203	1,279,369	68 equal quarterly repayments beginning 1 July, 2009, ending 1 April, 2026.
Third Road Project 2/SFR-OR-GUY (SFR)	USD	10,000	10,000	0	0	200	0	200	200	0	10,000	2,062,500	80 equal quarterly repayments beginning 1 January, 2014, ending 1 October, 2033.
Skeldon Sugar Modernisation 3/SFR-OR-GUY (OCR)	USD XEU	14,321	11,291	103	836	422	836	422	1,258	0	10,558	2,177,588	68 equal quarterly repayments beginning 1 July, 2009, ending 1 April, 2026.
Skeldon Sugar Modernisation 3/SFR-OR-GUY (SFR)	USD XEU	14,035	13,286	327	0	268	0	268	268	0	13,613	2,807,681	80 equal quarterly repayments beginning 1 January, 2014, ending 1 October 2033
Reconstruction of Sea Defences (2nd Loan) 4/SFR-OR-GUY (OCR)	USD	3,684	3,034	0	217	112	217	112	329	0	2,817	581,006	68 equal quarterly repayments beginning 1 January, 2010, ending 1 October 2026
Reconstruction of Sea Defences (2nd Loan) 4/SFR-OR-GUY (SFR)	USD	3,249	3,249	0	0	65	0	65	65	0	3,249	670,106	80 equal quarterly repayments beginning 1 January, 2015, ending 1 October 2034
Community Services Enhancement Project 5/SFR-OR-GUY (OCR)	USD	3,580	3,264	0	211	122	211	122	333	0	3,053	629,681	68 equal quarterly repayments beginning 1 July, 2011, ending 1 April 2028
Community Services Enhancement Project 5/SFR-OR-GUY (SFR)	USD	9,453	9,453	0	0	189	0	189	189	0	9,453	1,949,681	80 equal quarterly repayments beginning 1 October, 2016, ending 1 July 2036
Community Roads Improvement Programme 6/SFR-OR-GUY (OCR)	USD	4,015	2,016	736	0	105	0	105	105	0	2,752	567,600	68 equal quarterly repayments beginning 1 April, 2016, ending 1 October 2033
Community Roads Improvement Programme 6/SFR-OR-GUY (SFR)	USD	12,277	8,151	2,092	0	171	0	171	171	0	10,243	2,112,619	80 equal quarterly repayments beginning 1 April, 2021, ending 1 January 2041
CDB Debt Service to EEC Wisco 6/SFR-R	XEU	600	218	0	21	2	21	2	23	0	197	55,921	Annuity base repayment semi annually beginning 1 January, 1994
C/F												18,936,261	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2013 4	AMOUNT DIS- BURSED IN 2013 5	DEBT SERVICE COST DUE & PAYABLE IN 2013		ACTUAL DEBT SERVICE COST PAID IN 2013			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.13 10	GUYANA DOLLAR EQ- UIVALENT 31.12.13 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	TOTAL PAYMENT 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	18,936,261	
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (OCR)	USD	9,200	0	40	0	0	0	0	0	0	40	8,250	68 equal quarterly installments beginning 1 April, 2019.
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (SFR)	USD	25,000	0	0	0	0	0	0	0	0	0	0	80 equal quarterly repayments beginning 1 April, 2023
Economic Recovery Programme 7/SFR-GUY	USD	42,000	24,850	0	1,400	487	1,400	487	1,887	0	23,450	4,836,563	120 equal quarterly repayments beginning 30 September, 2000, ending 1 July 2030
Sea Defence West Coast Berbice 8/SFR-GUY	USD XEU	7,180 0	5,299 0	0 0	241 0	104 0	241 0	104 0	345 0	0 0	5,058 0	1,043,213 0	120 equal quarterly repayments beginning 31 December, 2004, ending 1 October 2034
Drainage and Irrigation 9/SFR-GUY	USD	5,026	4,984	0	168	98	168	98	266	0	4,816	993,300	120 equal quarterly repayments beginning 1 October, 2012, ending 1 July 2042
Second Road Project 10/SFR-GUY	USD	10,702	8,829	0	357	174	357	174	531	0	8,472	1,747,350	120 equal quarterly repayments beginning 30 September, 2007, ending 1 July 2037
Water Rehabilitation Project 11/SFR-GUY	USD	8,801	7,115	0	293	140	293	140	433	0	6,822	1,407,038	120 equal quarterly repayments beginning 31 March 2007, ending 1 January 2037
Poor Rural Community Support Services 13/SFR-GUY	USD	5,100	4,845	0	255	95	255	95	350	0	4,590	946,688	80 equal quarterly repayments beginning 1 January, 2012, ending 1 October 2031
Regional Tourism Emergency Programme 15/ SFR - GUY	USD	113	3	0	3	0	3	0	3	0	0	0	37 equal quarterly repayments beginning 1 January, 2004, ending 1 January, 2013
Secondary Towns Development Project 16/SFR-GUY	USD	683	152	0	87	2	87	2	89	0	65	13,406	32 equal quarterly repayments beginning 1 October, 2006, ending 1 July 2014
Natural Disaster Management 17/SFR-GUY	USD	500	382	0	29	7	29	7	36	0	353	72,806	68 equal quarterly repayments beginning 1 January, 2009, ending 1 October 2025
Enhancement of Tech., Voc., Edu. Training Prog (TVET) 18/SFR-GUY	USD	7,500	5,433	1,601	0	124	0	124	124	0	7,034	1,450,763	80 equal quarterly repayments beginning 1 July, 2020, ending 1 April 2040
CARICOM DEVELOPMENT FUND (CDF)													
Upgrade Weather Access Roads- Region #3, Parika and Ruby & Upgrade Fair- Weather Access Dams - Kuru Kuru to Laluni, Region 4 and Onvergwagt	USD	4,660	0	0	0	0	0	0	0	0	0	0	This loan amounts to US\$7,317,996 comprising of two components. The first component shall be repaid in quarterly installments at an annual interest rate of 3.0% per annum. First repayment 30 March, 2015 and ending 30 December, 2030. The second component amounting to US\$2,657,789 is considered as a grant and shall not be repaid.
INTER-AMERICAN DEVELOPMENT BANK (IDB)													
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	251	0	42	4	42	4	46	0	209	43,106	Interest is calculated at 9% per annum on the outstanding bal. until 24-11-88 & thereafter at 2% per annum. Credit Commission Commitment fee is charged at 0.5% per annum on the undisbursed bal. Interest and credit commission fees are payable on 24-05 and 24-11 each year effective from 24-11-79. The principal shall be repaid by half yearly repayments on 5-4 and 40 yrs loan with an initial grace period of 10 yrs. 60 semi-annual installments beginning 8-10-2002. Int. rate of 1% for first 10 years thereafter. Final installment payable on 8.10.2032.
C/F												31,498,742	

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					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 8 a	INTEREST 9 b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	31,498,742	
Food Crop Production Marketing Programme - Loan No. 583/SF - GY	USD	1,600	400	0	53	8	53	8	61	0	347	71,569	Principal repayable in 60 semi-annual installments from 6-7-90 to 6-1-2020. Interest is calculated at 1% per annum on the outstanding bal. of the loan until 6-1-90 and thereafter 20% per annum and payable on 6-1 and 6-7 each year w.e.f 6-7-80. A credit commission commitment fee is also charged.
Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD JPK	41,000	10,535 42,211	0 0	413 1,655	208 835	413 1,655	208 835	621 2,490	0 0	10,122 40,556	2,087,663 78,314	This loan shall be completely repaid by the Borrower by means of 60 semi-annual, equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 18 March 2008 and 2% per annum thereafter
Urban Development Programme Loan No. 1021/SF-GY	USD CAD DKK XEU	20,000	5,034 667 1,860 337	0 0 0 0	190 25 70 13	100 13 37 7	190 25 70 13	100 13 37 7	290 38 107 20	0 0 0 0	4,844 642 1,790 324	999,075 124,375 67,102 91,971	Loan to be repaid in 60 equal semi-annual installments beginning 13 September 2009 and ending 13 September 2039.
Transportation - Loan No. 1042- 1/SF-GY	USD XEU	20,200	0 9,120	0 0	0 332	0 181	0 332	0 181	0 513	0 0	0 8,788	0 2,494,578	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Transportation - Loan No. 1042- 2 /SF-GY	USD	9,800	1,701	0	62	34	62	34	96	0	1,639	338,044	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Low Income Settlement Programme Loan No. 1044/SF-GY	USD XEU XEU	27,000	6,074 81 2,349	0 0 0	221 3 85	120 2 47	221 3 85	120 2 47	341 5 132	0 0 0	5,853 78 2,264	1,207,181 22,141 642,663	This loan shall be completely repaid in 60 semiannual installments. The first shall be paid on 2010-12-14
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD XEU	27,000	11,866 114	0 0	432 4	235 2	432 4	235 2	667 6	0 0	11,434 110	2,358,263 31,225	60 Semi annual equal installments commencing 2010-12-14 and to be concluded 2040-06-14. Disbursements shall expire 5 years from the effective date of contract.
Environmental Protection Loan No. 1052/SF-GY	USD	900	343	0	12	7	12	7	19	0	331	68,269	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 24 May 2010 and 2% per annum thereafter.
Social Impact Amelioration Prog Simap111- Loan No.1085	USD	20,000	13,335	0	452	264	452	264	716	0	12,883	2,657,119	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15
Mahaica- Rosignol Road Rehabilitation Project Loan No.1094	USD XEU CAD	40,000	6,416 1,566 4,124	0 0 0	217 53 140	127 31 82	217 53 140	127 31 82	344 84 222	0 0 0	6,199 1,513 3,984	1,278,544 429,483 771,823	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15 this loan had cancellation in 08
Unservd Areas Electrification Prog Loan No.1103	USD XEU	34,400	16,699 2,022	0 0	557 67	331 40	557 67	331 40	888 107	0 0	16,142 1,955	3,329,288 554,950	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid on 3 March 2013 & last installment 3 September 2042.
Basic Education Access Management Support Loan No. 1107	USD CAD JPK	33,500	19,819 5,220 95,434	0 0 0	661 174 3,181	393 101 1,891	661 174 3,181	393 101 1,891	1,054 275 5,072	0 0 0	19,158 5,046 92,253	3,951,338 977,565 178,142	This loan shall be completed by 60 semiannual, consecutive equal installments w.e.f 2013-01-25 to 2042-07-25
Basic Nutrition Programme Loan No. 1120 SF-GY	USD	5,000	4,362	0	73	66	73	66	139	0	4,289	884,606	This loan shall be repaid in 60 semi-annual installments. The first payment on 19 November 2013 and last on 19 May 2043. Disbursement shall expire 4 years from the effective date of contract.
C/F												57,194,032	

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					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 7 b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	57,194,032	
Social Statistics and Policy Analysis Program Loan No.1516/SF-GY	USD	3,450	2,766	0	0	28	0	28	28	0	2,766	570,488	The first installment shall be paid on 24th September 2014 and interest shall be paid semiannually at 1% until March 24 2014 and 2% thereafter. Loan to be closed 2044/03/24.
Health Sector Programme Loan No.1548/SF-GY	USD	23,000	23,000	0	0	230	0	230	230	0	23,000	4,743,750	The loan shall be completely repaid by the borrower by means of semi-annual consecutive , and, insofar as possible equal installments no later than May 27,2045.
Fiscal & Financial Management Prog Loan No. 1550/SF-GY	USD	15,000	5,114	0	0	51	0	51	51	0	5,114	1,054,763	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
Fiscal & Financial Management Prog Loan No. 1551/SF-GY	USD	13,000	9,115	0	0	91	0	91	91	0	9,115	1,879,969	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
	CAD		2,711	0	0	27	0	27	27	0	2,711	525,204	
	CAD		109	0	0	1	0	1	1	0	109	21,117	
	GBP		389	0	0	4	0	4	4	0	389	132,382	
New Amsterdam Road Project Loan No.1554/SF-GY	USD	37,300	36,173	0	0	362	0	362	362	0	36,173	7,460,681	Loan shall be repaid semiannual, consecutive equal installments. The first installment on 6 Dec. 2015 and last installment 6 June 2045.
	XEU		843	0	0	8	0	8	8	0	843	239,296	
Agriculture Support Services Prog Loan No. 1558/SF-GY	USD	22,500	16,911	0	0	169	0	169	169	0	16,911	3,487,894	This loan shall be repaid semi-annual consecutive and in so far possible equal installments. The first installment shall be paid on the 24 March 2015 and the last 24 March 2044. The first interest shall be made on 24 March 2005.
Public Management Modernisation Program Loan No.1604/SF-GY	USD	5,000	3,017	0	0	30	0	30	30	0	3,017	622,256	The loan shall be repaid semi-annual, consecutive and equal installments. The first installment 15 Dec.2015 and last installment 15 June 2045.
Georgetown Solid Waste Mng. Prog. Loan No. 1730/SF- GY	USD	18,070	10,344	1,886	0	144	0	144	144	0	12,230	2,522,438	The borrower shall repay this loan in 60 semi-annual installments commencing on the 22 August 2017 ending 22 February 2047 and Int. at 1% per annum for first 10 years 2007 and 2% thereafter beginning 22 April 2017.
Georgetown Solid Waste Mng. Prog. Loan No. 1731/SF- GY	USD	2,500	0	0	0	6	0	6	6	0	0	0	This loan shall be completely repaid by the Borrower by means of semi-annual, equal installments during a period equivalent to the remaining validity period of the Guarantee. The loan shall be completely repaid by the Borrower by means of two semi-annual, consecutive equal installments.The first shall be paid on 22-08-17 and the last no later than 22-02-18. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 22 February 2017 and 2% per annum thereafter.
Prog. For Modernisation of Justice Admin. Loan No. 1745/SF- GY	USD	15,000	15,000	0	0	150	0	150	150	0	15,000	3,093,750	Loan shall be repaid semiannual, consecutive equal installments. The first installment on 6 Jun. 2017 and last installment 6 June 2057.
Prog. For Modernisation of Justice Admin. Loan No. 1746/SF- GY	USD	10,000	7,748	2,246	0	91	0	91	91	0	9,994	2,061,263	Loan shall be repaid in 60 semi-annual, consecutive equal installments. The first installment on 20 September 2017 and last installment 20 March 2047.
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	18,000	0	0	168	0	168	168	0	18,000	3,712,500	Loan shall be repaid in 60 semi-annual installments commencing on 20 September 2017 ending 20 March 2047 and Int. at 1% per annum for first 10 years and 2% thereafter beginning 20 September 2017.
C/F												89,321,779	

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B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	89,321,779
Support For Competitiveness Loan No. 1751/SF- GY	USD	8,650	4,978	686	0	69	0	69	69	0	5,664	1,168,200	Loan shall be repaid in 60 semi-annual installments commencing on 20 September 2017 ending 20 March 2047 and Int. at 1% per annum for first 10 years and 2% thereafter beginning 20 September 2017.
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	16,196	2,587	0	183	0	183	183	0	18,783	3,873,994	Loan shall be repaid in 60 semi-annual, consecutive equal installments. The first installment on 31 July 2018 and last installment 31 January 2047. and int at 1% per annum until the 31 January 2018 and 2% thereafter.
Transport Infrastructure Rehab. Prog. Loan No. 1803/SF- GY	USD	27,000	18,911	5,269	0	128	0	128	128	0	24,180	4,987,125	Loan shall be repaid in 60 semi-annual, consecutive equal installments. The first installment on 11 January 2018 and last installment 11 July 2047. and int at 1% per annum until the 11 January 2018 and 2% thereafter
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	10,450	6,291	2,633	0	292	0	292	292	0	8,924	1,840,575	This loan shall be repaid in a 1 shot payment on 6 April 2048 and Int. is 0.25% per annum.
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	10,450	6,291	2,633	0	17	0	17	17	0	8,924	1,840,575	This loan shall be repaid by consecutive and equal installments. The 1st installment due 6 yrs from the date of this contract and the last 30 yrs from the said date
Power Sector Support Programme Loan No 1938/ BL - GY	USD	6,000	6,000	0	0	260	0	260	260	0	6,000	1,237,500	This loan shall be repaid in a 1 shot payment on 6 April 2048 and Int. is 0.25% per annum.
Power Sector Support Programme Loan No 1938/ BL - GY	USD	6,000	6,000	0	0	15	0	15	15	0	6,000	1,237,500	This loan shall be repaid in semi-annual consecutive and equal installments. The 1st installments beginning 6 April 2014 ending 6 April 2038.
Financial Sector Reform Prog. 2091/ BL - GY Fixed	USD	2,500	2,500	0	0	135	0	135	135	0	2,500	515,625	This loan shall be repaid in semi-annual consecutive and equal installments. First installments beginning 12 December 2014 and ending 12 December 2038. Int is 5.54% per annum.
Financial Sector Reform Prog. 2091/ BL - GY Fixed	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	515,625	This loan shall be repaid in a 1 shot payment on 12 December 2048 and Int. is 0.25% per annum.
Urban Development of Housing Prog. 2102 / BL - GY	USD	13,950	9,745	2,371	0	284	0	284	284	0	12,116	2,498,925	This loan shall be repaid in a 1 shot payment on 17 April 2048 and Int. is 0.25% per annum.
Urban Development of Housing Prog. 2102 / BL - GY	USD	13,950	9,745	2,371	0	25	0	25	25	0	12,116	2,498,925	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 17 April 2015 and ending 17 April 2039. Int is 4.66% per annum.
Transportation Rehab Project 2215 / BL-GY	USD	12,400	5,804	160	0	179	0	179	179	0	5,964	1,230,075	This loan shall be repaid in a 1 shot payment on 21 March 2050 and Int. is 0.25% per annum.
Transportation Rehab Project 2215 / BL-GY	USD	12,400	5,804	160	0	14	0	14	14	0	5,964	1,230,075	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 21 March 2016 and ending 21 March 2020.
Capital Markets Prog. 2235 / BL - GY	USD	2,500	2,500	0	0	112	0	112	112	0	2,500	515,625	This loan shall be repaid in a 1 shot payment on 23 November 2049 and Int. is 0.25% per annum.
Capital Markets Prog. 2235 / BL - GY	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	515,625	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 23 November 2015 and ending 23 November 2039. Int is 4.28% per annum.
Health Sector Reform Prog. 2270 / BL-GY	USD	2,500	872	70	0	14	0	14	14	0	942	194,288	This loan shall be repaid in a 1 shot payment on 17 February 2050 and Int. is 0.25% per annum.
C/F													115,222,035

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B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	115,222,035	
Health Sector Reform Prog. 2270 / BL-GY	USD	2,500	872	70	0	2	0	2	2	0	942	194,288	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 23 February 2016 and ending 17 February 2040. Int is 4.66% per annum.
Water and Sanitation Rehab. Proj. 2326 / BL-GY	USD	1,000	1,000	0	0	33	0	33	33	0	1,000	206,250	This loan shall be repaid in a 1 shot payment on 26 July 2050 and Int. is 0.25% per annum.
Water and Sanitation Rehab. Proj. 2326 / BL-GY	USD	1,000	1,000	0	0	2	0	2	2	0	1,000	206,250	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 26 July 2016 and ending 26 July 2040. Int is 4.66% per annum.
Water and Sanitation Rehab. Proj. 2428 / BL-GY	USD	4,750	2,337	1,400	0	36	0	36	36	0	3,737	770,756	This loan shall be repaid in a 1 shot payment on 8 December 2050 and Int. is 0.25% per annum.
Water and Sanitation Rehab. Proj. 2428 / BL-GY	USD	4,750	2,337	1,400	0	7	0	7	7	0	3,737	770,756	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 8 December 2016 and ending 8 December 2040.
Private Sector Development Prog. 2441 / BL-GY	USD	2,500	2,500	0	0	129	0	129	129	0	2,500	515,625	This loan shall be repaid in a 1 shot payment on 9 November, 2050 and Int. is 0.25% per annum.
Private Sector Development Prog. 2441 / BL-GY	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	515,625	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 9 November 2016 and ending 9 November 2040. Int is 4.99% per annum.
Transportation Rehab. Proj. 2454 / BL-GY	USD	10,000	4,305	3,321	0	136	0	136	136	0	7,626	1,572,863	This loan shall be repaid in a 1 shot payment on 8 December 2050 and Int. is 0.25% per annum.
Transportation Rehab. Proj. 2454 / BL-GY	USD	10,000	4,305	3,321	0	11	0	11	11	0	7,626	1,572,863	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 8 December 2016 and ending 8 December 2020.
Linden Water Supply Rehabilitation Prog 2535 BL-GY	USD	6,000	2,277	950	0	30	0	30	30	0	3,227	665,569	This loan shall be repaid in a 1 shot payment on 9 November 2050 and Int. is 0.25% per annum.
Linden Water Supply Rehabilitation Prog 2535 BL-GY	USD	6,000	2,277	950	0	4	0	4	4	0	3,227	665,569	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 13 July 2017 and ending 13 July 2041.
New Energy Programme 2567 BL-GY	USD	2,500	911	627	0	13	0	13	13	0	1,538	317,213	This loan shall be repaid in a 1 shot payment on 23 September 2051 and Int. is 0.25% per annum.
New Energy Programme 2567 BL-GY	USD	2,500	911	627	0	2	0	2	2	0	1,538	317,213	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 23 September 2017 and ending 23 September 2041. Int is 4.66% per annum.
Road Network Upgrade & Expansion Prog 2741 BL-GY	USD	33,100	0	2,905	0	28	0	28	28	0	2,905	599,156	This loan shall be repaid semi-annually. First installment beginning 15 March 2019 and ending 15 March 2043.
Road Network Upgrade & Expansion Prog 2741 BL-GY	USD	33,100	0	2,905	0	28	0	28	28	0	2,905	599,156	This loan shall be repaid semi-annually. One shot repayment beginning and ending 15 March 2049.
Environment Sector Strengthening Prog 3106 BL-GY	USD	8,460	0	8,460	0	0	0	0	0	0	8,460	1,744,875	The first repayment installment begins 11 December 2019 and ends 11 December 2049.
Environment Sector Strengthening Prog 3106 BL-GY	USD	8,460	0	8,460	0	0	0	0	0	0	8,460	1,744,875	The first repayment installment begins 11 December 2019 and ends 11 December 2049.
C/F												128,200,935	

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B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	128,200,935	
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT													
CAD/Guyana Poor Rural Communities Support Services Project 436 - GY	SDR	7,300	5,302	0	221	39	221	39	260	0	5,081	1,589,947	Principal payment shall be made semi-annually on 1 April and October commencing 1/4/2007 and ending 1 /10/2036.
OPEC Fund for International Development 1058 H	USD	7,500	6,750	0	375	67	375	67	442	0	6,375	1,314,844	Repayment of 40 equal and consecutive semi-annual installments. Commencing 2011-01-15 and ending 2030-07-15.
OPEC Fund for International Development 716pg	USD	15,188	10,935	0	607	108	607	108	715	0	10,328	2,130,150	Principal repayment shall be made semi-annually commencing 2006/02/16, ending 2030/08/16.
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	55,979	39,716	0	4,150	1,254	4,150	1,254	5,404	0	35,566	7,335,488	Principal repayment shall be made semi-annually on 23/5 and 23/11 beginning 23/05/2006 and ending 23/05/2019
Transfer of GUYMINES Liabilities to Government Bonds	USD GBP	2,685 21	2,685 21	0 0	0 0	0 0	0 0	0 0	0 0	0 0	2,685 21	553,781 7,147	The Bonds are fixed dated with maturity date of 12 years and 1 day. Interest is payable annually at 5%
PL 480 for 1999	USD	7,000	818	0	48	20	48	20	68	0	770	158,813	26 Annual Principal repayments commencing 2004-12-30 and ending 2029-12-30
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	10,496	7,486	0	393	74	393	74	467	0	7,093	2,013,432	Principal repayment in 51 semi-annual installments beginning 1 March 2005, ending 1 March 2030.
Rose Hall Water Supply Project 7.1035	XEU	9,200	1,892	0	629	38	629	38	667	0	1,263	358,518	Loan to be repaid by 15 equal annual installments on 10 December 2001 ending 10 December 2015.
Financing Project (READ) IFAD 742 - GY	SDR	1,850	761	381	0	7	0	7	7	0	1,142	357,355	60 semi-annual payments beginning June 15, 2018, ending December 15, 2047
Non- Paris Club Creditors													
Yugoslavia Credit Agreement	USD	1,175	1,238	0	0	24	0	0	0	0	1,262	260,288	Repayment of this loan shall be made semi-annually on 6 principal repayments of the loan shall be paid 21/6 and 21/12. Yearly beginning 83/12/21.
United Arab Emirates Economic Co-operation	UAE	19,840	26,665	0	0	476	0	0	0	0	27,141	1,499,738	The principal repayment of loan amount paid 4/3 yearly beginning 4-3-78. Interest is paid on 4/3 yearly beginning 4/3/78 and ending 4/3/87.
Argentina	USD	6,783	13,525	0	0	338	0	0	0	0	13,863	2,859,244	Repayable 1996 to 1998 at 7.5%.
Kuwait	KWD	3,000	19,714	0	0	691	0	0	0	0	20,405	14,665,010	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	10,000	42,110	0	0	746	0	0	0	0	42,856	8,839,050	Repayable 1981 to 1993 at varying interest rates.
Russia	USD	278	276	0	0	0	0	0	0	276	0	0	Principal is repaid on 23-03 and 23-09 beginning 23/09/86 - 92 and only on 23/09 in 1993.
Italy	XEU	3,305	3,144	0	0	31	0	31	31	0	3,144	892,462	36 semi-annual installments beginning April 23, 2015, ending October 23 2032
Procurement of Equipment for the rehab. maint. and construct. of drainage and irrigation facilities in Mahaica.													
Export Import Bank of China													
The design and supply of the co-generation plant under the Skeldon Sugar Modernisation Project C/F	YUAN	270,000	215,322	0	17,227	4,221	17,227	4,221	21,448	0	198,095	6,641,234	31 equal semi-annual installments commencing 21 March 2010, ending on 21 March 2025.
												179,677,433	

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					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT					
					a	b	a	b	8=7a+7b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	179,677,433		
Guyana Power and Light Infrastructure Development Project	YUAN	270,000	177,956	35,258	0	4,110	0	4,110	4,110	0	213,214	7,148,106	31 equal semi-annual installments commencing 21 September 2015, ending on 29 June 2030.	
Supply and Implementation Service Contract for Guyana E-Government Project	YUAN	215,000	96,805	64,898	0	2,730	0	2,730	2,730	0	161,703	5,421,174	31 equal semi-annual installments commencing 21 March 2017, ending on 21 September 2032.	
CJIA Loan Extension Project	YUAN	825,000	121,806	0	0	4,184	0	4,184	4,184	0	121,806	4,083,607	31 equal semi-annual installments commencing 21 March 2018, ending on 17 December 2032.	
Exim Bank of India														
Construction of Cricket Stadium	USD	19,000	15,204	0	1,265	263	1,265	263	1,528	0	13,939	2,874,919	30 equal semi-annual installments commencing 14.01.2010 & ending 14.07.2024. Interest rate 1.75 %	
Construction of Traffic Lights	USD	2,100	1,960	0	140	34	140	34	174	0	1,820	375,375	Repayment of 30 installments to be paid 2 times each year on 14 January and 14 July commencing 2012-01-14 and ending 2026-07-14	
Acquisition and Installation of Irrigation Pumps	USD	4,000	808	1,284	0	36	0	36	36	0	2,092	431,475	30 equal semi-annual installments commencing 14 January 2015, ending on 14 July 2029.	
Multi Speciality Hospital Project	USD	19,000	3,636	649	0	35	0	35	35	0	4,285	883,781	30 equal semi-annual installments commencing 14 January 2018, ending on 14 July 2032.	
Bulgaria	USD	323	3,226	0	0	0	0	0	0	2,903	323	66,619	Accumulated loan amount was reduced by 90 %. Repayment for remaining balance shall be done semi-annually with equal installments. Loan to be fully repaid in 3 years, first payment due 30 September 2014.	
VENEZUELA														
PetroCaribe Agreement-1st shipment 2007	USD	1,162	1,071	0	0	0	0	0	0	1,071	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-05-08 & ending 2032-05-08
PetroCaribe Agreement-2nd shipment 2007	USD	1,101	1,015	0	0	0	0	0	0	1,015	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-05-23 & ending 2032-05-23
PetroCaribe Agreement-3rd shipment 2007	USD	864	796	0	0	0	0	0	0	796	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-06-09 & ending 2032-06-09
PetroCaribe Agreement-4th shipment 2007	USD	914	843	0	0	0	0	0	0	843	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-06-28 & ending 2032-06-28
PetroCaribe Agreement-5th shipment 2007	USD	841	776	0	0	0	0	0	0	776	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-07-25 & ending 2032-07-25
PetroCaribe Agreement-6th shipment 2007	USD	686	632	0	0	0	0	0	0	632	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-07-26 & ending 2032-07-26
PetroCaribe Agreement-7th shipment 2007	USD	872	804	0	0	0	0	0	0	804	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-08-11 & ending 2032-08-11
PetroCaribe Agreement-8th shipment 2007	USD	915	843	0	0	0	0	0	0	843	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-09-11 & ending 2032-09-11
PetroCaribe Agreement-9th shipment 2007	USD	1,177	1,085	0	0	0	0	0	0	1,085	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-09-18 & ending 2032-09-18
PetroCaribe Agreement-10th shipment 2007	USD	467	431	0	0	0	0	0	0	431	0	0	0	Repayment of 23 installments to be paid once each year commencing 2010-10-04 & ending 2032-10-04
C/F												200,962,489		

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2013 4	AMOUNT DIS- BURSED IN 2013 5	DEBT SERVICE COST DUE & PAYABLE IN 2013		ACTUAL DEBT SERVICE COST PAID IN 2013			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.13 10 10=(4+5-7a)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.13 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	200,962,489	
PetroCaribe Agreement-11th shipment 2007	USD	953	879	0	0	0	0	0	0	879	0	0	Repayment of 23 installments to be paid once each year commencing 2010-10-08 & ending 2032-10-08
PetroCaribe Agreement-12th shipment 2007	USD	1,850	1,705	0	0	0	0	0	0	1,705	0	0	Repayment of 23 installments to be paid once each year commencing 2010-11-06 & ending 2032-11-06
PetroCaribe Agreement-13th shipment 2007	USD	1,863	1,717	0	0	0	0	0	0	1,717	0	0	Repayment of 23 installments to be paid once each year commencing 2010-11-09 & ending 2032-11-09
PetroCaribe Agreement-14th shipment 2007	USD	1,358	1,252	0	0	0	0	0	0	1,252	0	0	Repayment of 23 installments to be paid once each year commencing 2010-11-10 & ending 2032-11-10
PetroCaribe Agreement-15th shipment 2007	USD	1,654	1,524	0	0	0	0	0	0	1,524	0	0	Repayment of 23 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17
PetroCaribe Agreement-16th shipment 2007	USD	875	806	0	0	0	0	0	0	806	0	0	Repayment of 23 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17
PetroCaribe Agreement-17th shipment 2007	USD	1,683	1,551	0	0	0	0	0	0	1,551	0	0	Repayment of 23 installments to be paid once each year commencing 2010-11-27 & ending 2032-11-27
PetroCaribe Agreement-18th shipment 2007	USD	1,177	1,085	0	0	0	0	0	0	1,085	0	0	Repayment of 23 installments to be paid once each year commencing 2010-11-28 & ending 2032-11-28
PetroCaribe Agreement-19th shipment 2007	USD	1,294	1,193	0	0	0	0	0	0	1,193	0	0	Repayment of 23 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-20th shipment 2007	USD	842	776	0	0	0	0	0	0	776	0	0	Repayment of 23 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-21st shipment 2007	USD	1,260	1,161	0	0	0	0	0	0	1,161	0	0	Repayment of 23 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-22nd shipment 2007	USD	1,739	1,603	0	0	0	0	0	0	1,603	0	0	Repayment of 23 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-23rd shipment 2007	USD	2,265	2,088	0	0	0	0	0	0	2,088	0	0	Repayment of 23 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
2008 Shipments													
PetroCaribe Agreement-1st shipment 2008	USD	1,939	1,786	0	0	0	0	0	0	1,786	0	0	Repayment of 23 installments to be paid once each year commencing 2011-01-01 & ending 2033-01-01
PetroCaribe Agreement-2nd shipment 2008	USD	858	791	0	0	0	0	0	0	791	0	0	Repayment of 23 installments to be paid once each year commencing 2011-01-07& ending 2033-01-07
PetroCaribe Agreement-3rd shipment 2008	USD	1,416	1,304	0	0	0	0	0	0	1,304	0	0	Repayment of 23 installments to be paid once each year commencing 2011-01-16 & ending 2033-01-16
PetroCaribe Agreement-4th shipment 2008	USD	1,365	1,257	0	0	0	0	0	0	1,257	0	0	Repayment of 23 installments to be paid once each year commencing 2011-01-27 & ending 2033-01-27
PetroCaribe Agreement-5th shipment 2008	USD	1,682	1,549	0	0	0	0	0	0	1,549	0	0	Repayment of 23 installments to be paid once each year commencing 2011-01-31& ending 2033-01-31
PetroCaribe Agreement-6th shipment 2008	USD	1,542	1,420	0	0	0	0	0	0	1,420	0	0	Repayment of 23 installments to be paid once each year commencing 2011-02-09 & ending 2033-02-09
C/F												200,962,489	

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					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT				
					6 a	7 b	7 a	7 b	8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	200,962,489	
PetroCaribe Agreement-7th shipment 2008	USD	1,389	1,280	0	0	0	0	0	0	1,280	0	0	Repayment of 23 installments to be paid once each year commencing 2011-02-21 & ending 2033-02-21
PetroCaribe Agreement-8th shipment 2008	USD	1,988	1,831	0	0	0	0	0	0	1,831	0	0	Repayment of 23 installments to be paid once each year commencing 2011-02-21 & ending 2033-02-21
PetroCaribe Agreement-9th shipment 2008	USD	2,032	1,871	0	0	0	0	0	0	1,871	0	0	Repayment of 23 installments to be paid once each year commencing 2011-02-26 & ending 2033-02-26
PetroCaribe Agreement-10th shipment 2008	USD	1,785	1,715	0	0	0	0	0	0	1,715	0	0	Repayment of 23 installments to be paid once each year commencing 2011-03-04& ending 2033-03-04
PetroCaribe Agreement-11th shipment 2008	USD	2,159	2,074	0	0	0	0	0	0	2,074	0	0	Repayment of 23 installments to be paid once each year commencing 2011-03-16 & ending 2033-03-16
PetroCaribe Agreement-12th shipment 2008	USD	1,210	1,163	0	0	0	0	0	0	1,163	0	0	Repayment of 23 installments to be paid once each year commencing 2011-03-20 & ending 2033-03-20
PetroCaribe Agreement-13th shipment 2008	USD	2,522	2,423	0	0	0	0	0	0	2,423	0	0	Repayment of 23 installments to be paid once each year commencing 2011-03-27 & ending 2033-03-27
PetroCaribe Agreement-14th shipment 2008	USD	1,774	1,704	0	0	0	0	0	0	1,704	0	0	Repayment of 23 installments to be paid once each year commencing 2011-03-28 & ending 2033-03-28
PetroCaribe Agreement-15th shipment 2008	USD	2,069	1,988	0	0	0	0	0	0	1,988	0	0	Repayment of 23 installments to be paid once each year commencing 2011-04-11& ending 2033-04-11
PetroCaribe Agreement -16th shipment 2008	USD	2,735	2,628	0	0	0	0	0	0	2,628	0	0	Repayment of 23 installments to be paid once each year commencing 2011-04-27 & ending 2033-04-27
PetroCaribe Agreement-17th shipment 2008	USD	1,775	1,705	0	0	0	0	0	0	1,705	0	0	Repayment of 23 installments to be paid once each year commencing 2011-05-08 & ending 2033-05-08
PetroCaribe Agreement-18th shipment 2008	USD	2,614	2,511	0	0	0	0	0	0	2,511	0	0	Repayment of 23 installments to be paid once each year commencing 2011-05-13 & ending 2033-05-13
PetroCaribe Agreement-19th shipment 2008	USD	2,575	2,474	0	0	0	0	0	0	2,474	0	0	Repayment of 23 installments to be paid once each year commencing 2011-06-01 & ending 2033-06-01
PetroCaribe Agreement-20th shipment 2008	USD	3,043	2,924	0	0	0	0	0	0	2,924	0	0	Repayment of 23 installments to be paid once each year commencing 2011-06-02 & ending 2033-06-02
PetroCaribe Agreement-21st shipment 2008	USD	2,623	2,520	0	0	0	0	0	0	2,520	0	0	Repayment of 23 installments to be paid once each year commencing 2011-06-13& ending 2033-06-13
PetroCaribe Agreement-22nd shipment 2008	USD	2,663	2,559	0	0	0	0	0	0	2,559	0	0	Repayment of 23 installments to be paid once each year commencing 2011-06-25 & ending 2033-06-25
PetroCaribe Agreement-23rd shipment 2008	USD	2,671	2,566	0	0	0	0	0	0	2,566	0	0	Repayment of 23 installments to be paid once each year commencing 2011-07-06 & ending 2033-07-06
PetroCaribe Agreement-24th shipment 2008	USD	2,871	2,758	0	0	0	0	0	0	2,758	0	0	Repayment of 23 installments to be paid once each year commencing 2011-07-24 & ending 2033-07-24
PetroCaribe Agreement-25th shipment 2008	USD	3,235	3,108	0	0	0	0	0	0	3,108	0	0	Repayment of 23 installments to be paid once each year commencing 2011-07-31 & ending 2033-07-31
PetroCaribe Agreement-26th shipment 2008	USD	2,827	2,716	0	0	0	0	0	0	2,716	0	0	Repayment of 23 installments to be paid once each year commencing 2011-08-03 & ending 2033-08-03
C/F												200,962,489	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2013 4	AMOUNT DIS- BURSED IN 2013 5	DEBT SERVICE COST DUE & PAYABLE IN 2013		ACTUAL DEBT SERVICE COST PAID IN 2013			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.13 10 10=(4+5-7a)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.13 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	200,962,489	
PetroCaribe Agreement-27th shipment 2008	USD	2,540	2,441	0	0	0	0	0	0	2,441	0	0	Repayment of 23 installments to be paid once each year commencing 2011-08-21 & ending 2033-08-21
PetroCaribe Agreement-28th shipment 2008	USD	2,686	2,580	0	0	0	0	0	0	2,580	0	0	Repayment of 23 installments to be paid once each year commencing 2011-09-01 & ending 2033-09-01
PetroCaribe Agreement-29th shipment 2008	USD	4,353	4,182	0	0	0	0	0	0	4,182	0	0	Repayment of 23 installments to be paid once each year commencing 2011-09-02 & ending 2033-09-02
PetroCaribe Agreement-30th shipment 2008	USD	2,321	2,230	0	0	0	0	0	0	2,230	0	0	Repayment of 23 installments to be paid once each year commencing 2011-09-20 & ending 2033-09-20
2011 Shipments													
PetroCaribe Agreement-04th shipment 2011	USD	2,636	1,599	0	0	0	0	0	0	1,599	0	0	Repayment of 23 installments to be paid once each year commencing 2014-02-14 & ending 2036-02-14
PetroCaribe Agreement-05th shipment 2011	USD	3,745	3,745	0	0	0	0	0	0	3,745	0	0	Repayment of 23 installments to be paid once each year commencing 2014-02-21 & ending 2036-02-21
PetroCaribe Agreement-06th shipment 2011	USD	3,253	3,253	0	0	0	0	0	0	3,253	0	0	Repayment of 23 installments to be paid once each year commencing 2014-03-10 & ending 2036-03-10
PetroCaribe Agreement-07th shipment 2011	USD	3,679	3,679	0	0	0	0	0	0	3,679	0	0	Repayment of 23 installments to be paid once each year commencing 2014-04-09 & ending 2036-04-09
PetroCaribe Agreement-08th shipment 2011	USD	4,458	4,458	0	0	0	0	0	0	4,458	0	0	Repayment of 23 installments to be paid once each year commencing 2014-04-23 & ending 2036-04-23
PetroCaribe Agreement-09th shipment 2011	USD	3,696	3,696	0	0	0	0	0	0	3,696	0	0	Repayment of 23 installments to be paid once each year commencing 2014-05-01 & ending 2036-05-01
PetroCaribe Agreement-10th shipment 2011	USD	4,099	4,099	0	0	0	0	0	0	4,099	0	0	Repayment of 23 installments to be paid once each year commencing 2014-05-08 & ending 2036-05-08
PetroCaribe Agreement-11th shipment 2011	USD	3,196	3,196	0	0	0	0	0	0	3,196	0	0	Repayment of 23 installments to be paid once each year commencing 2014-05-24 & ending 2036-05-24
PetroCaribe Agreement-12th shipment 2011	USD	3,263	3,263	0	0	0	0	0	0	3,263	0	0	Repayment of 23 installments to be paid once each year commencing 2014-06-17 & ending 2036-06-17
PetroCaribe Agreement-13th shipment 2011	USD	3,864	3,864	0	0	0	0	0	0	3,864	0	0	Repayment of 23 installments to be paid once each year commencing 2014-06-24 & ending 2036-06-24
PetroCaribe Agreement-14th shipment 2011	USD	2,590	2,590	0	0	0	0	0	0	2,590	0	0	Repayment of 23 installments to be paid once each year commencing 2014-07-23 & ending 2036-07-23
PetroCaribe Agreement-15th shipment 2011	USD	4,321	4,321	0	0	0	0	0	0	4,321	0	0	Repayment of 23 installments to be paid once each year commencing 2014-07-29 & ending 2036-07-29
PetroCaribe Agreement-16th shipment 2011	USD	2,642	2,642	0	0	0	0	0	0	2,642	0	0	Repayment of 23 installments to be paid once each year commencing 2014-08-02 & ending 2036-08-02
PetroCaribe Agreement-17th shipment 2011	USD	1,906	1,906	0	0	0	0	0	0	1,906	0	0	Repayment of 23 installments to be paid once each year commencing 2014-08-17 & ending 2036-08-17
PetroCaribe Agreement-18th shipment 2011	USD	4,166	4,166	0	0	0	0	0	0	4,166	0	0	Repayment of 23 installments to be paid once each year commencing 2014-08-25 & ending 2036-08-25
PetroCaribe Agreement-19th shipment 2011	USD	2,791	2,791	0	0	0	0	0	0	2,791	0	0	Repayment of 23 installments to be paid once each year commencing 2014-08-31 & ending 2036-08-31
C/F												200,962,489	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2013 4	AMOUNT DIS- BURSED IN 2013 5	DEBT SERVICE COST DUE & PAYABLE IN 2013 6		ACTUAL DEBT SERVICE COST PAID IN 2013 7			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.13 10 10=(4+5-7a)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.13 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	200,962,489	
PetroCaribe Agreement-20th shipment 2011	USD	2,885	2,885	0	0	0	0	0	0	2,885	0	0	Repayment of 23 installments to be paid once each year commencing 2014-09-15 & ending 2036-09-15
PetroCaribe Agreement-21st shipment 2011	USD	3,824	3,824	0	0	0	0	0	0	3,824	0	0	Repayment of 23 installments to be paid once each year commencing 2014-09-25 & ending 2036-09-25
PetroCaribe Agreement-22nd shipment 2011	USD	2,163	2,163	0	0	0	0	0	0	2,163	0	0	Repayment of 23 installments to be paid once each year commencing 2014-09-30 & ending 2036-09-30
PetroCaribe Agreement-23rd shipment 2011	USD	2,618	2,618	0	0	0	0	0	0	2,618	0	0	Repayment of 23 installments to be paid once each year commencing 2014-10-12 & ending 2036-10-12
PetroCaribe Agreement-24th shipment 2011	USD	2,510	2,510	0	0	0	0	0	0	2,510	0	0	Repayment of 23 installments to be paid once each year commencing 2014-10-15 & ending 2036-10-15
PetroCaribe Agreement-25th shipment 2011	USD	2,338	2,338	0	0	0	0	0	0	2,338	0	0	Repayment of 23 installments to be paid once each year commencing 2014-10-24 & ending 2036-10-24
PetroCaribe Agreement-26th shipment 2011	USD	4,070	4,070	0	0	0	0	0	0	4,070	0	0	Repayment of 23 installments to be paid once each year commencing 2014-11-03 & ending 2036-11-03
PetroCaribe Agreement-27th shipment 2011	USD	1,802	1,802	0	0	0	0	0	0	1,802	0	0	Repayment of 23 installments to be paid once each year commencing 2014-11-09 & ending 2036-11-09
PetroCaribe Agreement-28th shipment 2011	USD	2,531	2,531	0	0	0	0	0	0	2,531	0	0	Repayment of 23 installments to be paid once each year commencing 2014-11-08 & ending 2036-11-08
PetroCaribe Agreement-29th shipment 2011	USD	2,611	2,611	0	0	0	0	0	0	2,611	0	0	Repayment of 23 installments to be paid once each year commencing 2014-11-13 & ending 2036-11-13
PetroCaribe Agreement-30th shipment 2011	USD	3,819	3,819	0	0	0	0	0	0	3,819	0	0	Repayment of 23 installments to be paid once each year commencing 2014-11-28 & ending 2036-11-28
PetroCaribe Agreement-31st shipment 2011	USD	2,253	2,253	0	0	0	0	0	0	2,253	0	0	Repayment of 23 installments to be paid once each year commencing 2014-11-30 & ending 2036-11-30
PetroCaribe Agreement-32nd shipment 2011	USD	2,475	2,475	0	0	0	0	0	0	2,475	0	0	Repayment of 23 installments to be paid once each year commencing 2014-12-06 & ending 2036-12-06
PetroCaribe Agreement-33rd shipment 2011	USD	1,479	1,479	0	0	0	0	0	0	1,479	0	0	Repayment of 23 installments to be paid once each year commencing 2014-12-09 & ending 2036-12-09
PetroCaribe Agreement-34th shipment 2011	USD	2,644	2,644	0	0	0	0	0	0	2,644	0	0	Repayment of 23 installments to be paid once each year commencing 2014-12-21 & ending 2036-12-21
PetroCaribe Agreement-35th shipment 2011	USD	2,352	2,352	0	0	0	0	0	0	2,352	0	0	Repayment of 23 installments to be paid once each year commencing 2014-12-23 & ending 2036-12-23
2012 Shipments													
PetroCaribe Agreement-1st shipment 2012	USD	4,073	4,073	0	0	0	0	0	0	4,073	0	0	Repayment of 23 installments to be paid once each year commencing 2015-01-04 & ending 2037-01-04
PetroCaribe Agreement-2nd shipment 2012	USD	2,592	2,592	0	0	0	0	0	0	2,592	0	0	Repayment of 23 installments to be paid once each year commencing 2015-01-08 & ending 2037-01-08
PetroCaribe Agreement-3rd shipment 2012	USD	2,217	2,217	0	0	0	0	0	0	2,217	0	0	Repayment of 23 installments to be paid once each year commencing 2015-01-14 & ending 2037-01-14
C/F												200,962,489	

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					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	200,962,489	
PetroCaribe Agreement-4th shipment 2012	USD	2,758	2,758	0	0	0	0	0	0	2,758	0	0	Repayment of 23 installments to be paid once each year commencing 2015-01-28 & ending 2037-01-28
PetroCaribe Agreement-5th shipment 2012	USD	4,233	4,233	0	0	0	0	0	0	4,233	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-03 & ending 2037-02-03
PetroCaribe Agreement-6th shipment 2012	USD	1,918	1,918	0	0	0	0	0	0	1,918	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-03 & ending 2037-02-03
PetroCaribe Agreement-7th shipment 2012	USD	2,860	2,860	0	0	0	0	0	0	2,860	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-11 & ending 2037-02-11
PetroCaribe Agreement-8th shipment 2012	USD	1,739	1,739	0	0	0	0	0	0	1,739	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-22 & ending 2037-02-22
PetroCaribe Agreement-9th shipment 2012	USD	2,695	2,695	0	0	0	0	0	0	2,695	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-21 & ending 2037-02-21
PetroCaribe Agreement-10th shipment 2012	USD	2,332	2,332	0	0	0	0	0	0	2,332	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-27 & ending 2037-02-27
PetroCaribe Agreement-11th shipment 2012	USD	4,438	4,438	0	0	0	0	0	0	4,438	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-27 & ending 2037-02-27
PetroCaribe Agreement-12th shipment 2012	USD	2,697	2,697	0	0	0	0	0	0	2,697	0	0	Repayment of 23 installments to be paid once each year commencing 2015-03-05 & ending 2037-03-05
PetroCaribe Agreement-13th shipment 2012	USD	2,055	2,055	0	0	0	0	0	0	2,055	0	0	Repayment of 23 installments to be paid once each year commencing 2015-03-16 & ending 2037-03-16
PetroCaribe Agreement-14th shipment 2012	USD	2,878	2,878	0	0	0	0	0	0	2,878	0	0	Repayment of 23 installments to be paid once each year commencing 2015-03-19 & ending 2037-03-19
PetroCaribe Agreement-15th shipment 2012	USD	2,826	2,826	0	0	0	0	0	0	2,826	0	0	Repayment of 23 installments to be paid once each year commencing 2015-03-25 & ending 2037-03-25
PetroCaribe Agreement-16th shipment 2012	USD	4,549	4,549	0	0	0	0	0	0	4,549	0	0	Repayment of 23 installments to be paid once each year commencing 2015-03-28 & ending 2037-03-28
PetroCaribe Agreement-17th shipment 2012	USD	2,849	2,849	0	0	0	0	0	0	2,849	0	0	Repayment of 23 installments to be paid once each year commencing 2015-04-02 & ending 2037-04-02
PetroCaribe Agreement-18th shipment 2012	USD	2,457	2,457	0	0	0	0	0	0	2,457	0	0	Repayment of 23 installments to be paid once each year commencing 2015-04-06 & ending 2037-04-06
PetroCaribe Agreement-19th shipment 2012	USD	1,697	1,697	0	0	0	0	0	0	1,697	0	0	Repayment of 23 installments to be paid once each year commencing 2015-04-09 & ending 2037-04-09
PetroCaribe Agreement-20th shipment 2012	USD	2,985	2,985	0	0	0	0	0	0	2,985	0	0	Repayment of 23 installments to be paid once each year commencing 2015-04-14 & ending 2037-04-14
PetroCaribe Agreement-21st shipment 2012	USD	2,792	2,792	0	0	0	0	0	0	2,792	0	0	Repayment of 23 installments to be paid once each year commencing 2015-04-20 & ending 2037-04-20
PetroCaribe Agreement-22nd shipment 2012	USD	3,389	3,389	0	0	0	0	0	0	3,389	0	0	Repayment of 23 installments to be paid once each year commencing 2015-04-30 & ending 2037-04-30
PetroCaribe Agreement-23rd shipment 2012	USD	3,056	3,056	0	0	0	0	0	0	3,056	0	0	Repayment of 23 installments to be paid once each year commencing 2015-05-05 & ending 2037-05-05
C/F												200,962,489	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2013 4	AMOUNT DIS- BURSED IN 2013 5	DEBT SERVICE COST DUE & PAYABLE IN 2013		ACTUAL DEBT SERVICE COST PAID IN 2013			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.13 10 10=(4+5-7a)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.13 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	200,962,489	
PetroCaribe Agreement-24th shipment 2012	USD	2,540	2,540	0	0	0	0	0	0	2,540	0	0	Repayment of 23 installments to be paid once each year commencing 2015-05-17 & ending 2037-05-17
PetroCaribe Agreement-25th shipment 2012	USD	1,672	1,672	0	0	0	0	0	0	1,672	0	0	Repayment of 23 installments to be paid once each year commencing 2015-05-30 & ending 2037-05-30
PetroCaribe Agreement-26th shipment 2012	USD	2,465	2,465	0	0	0	0	0	0	2,465	0	0	Repayment of 23 installments to be paid once each year commencing 2015-06-02 & ending 2037-06-02
PetroCaribe Agreement-27th shipment 2012	USD	2,136	2,136	0	0	0	0	0	0	2,136	0	0	Repayment of 23 installments to be paid once each year commencing 2015-06-05 & ending 2037-06-05
PetroCaribe Agreement-28th shipment 2012	USD	3,366	3,366	0	0	0	0	0	0	3,366	0	0	Repayment of 23 installments to be paid once each year commencing 2015-06-05 & ending 2037-06-05
PetroCaribe Agreement-29th shipment 2012	USD	1,689	1,689	0	0	0	0	0	0	1,689	0	0	Repayment of 23 installments to be paid once each year commencing 2015-06-19 & ending 2037-06-19
PetroCaribe Agreement-30th shipment 2012	USD	1,732	1,732	0	0	0	0	0	0	1,732	0	0	Repayment of 23 installments to be paid once each year commencing 2015-06-21 & ending 2037-06-21
PetroCaribe Agreement-31st shipment 2012	USD	1,899	1,899	0	0	0	0	0	0	1,899	0	0	Repayment of 23 installments to be paid once each year commencing 2015-06-23 & ending 2037-06-23
PetroCaribe Agreement-32nd shipment 2012	USD	3,861	3,861	0	0	0	0	0	0	3,861	0	0	Repayment of 23 installments to be paid once each year commencing 2015-07-06 & ending 2037-07-06
PetroCaribe Agreement-33rd shipment 2012	USD	2,023	2,023	0	0	0	0	0	0	2,023	0	0	Repayment of 23 installments to be paid once each year commencing 2015-07-08 & ending 2037-07-08
PetroCaribe Agreement-34th shipment 2012	USD	1,885	1,885	0	0	0	0	0	0	1,885	0	0	Repayment of 23 installments to be paid once each year commencing 2015-07-14 & ending 2037-07-14
PetroCaribe Agreement-35th shipment 2012	USD	2,616	2,616	0	0	0	0	0	0	2,616	0	0	Repayment of 23 installments to be paid once each year commencing 2015-07-20 & ending 2037-07-20
PetroCaribe Agreement-36th shipment 2012	USD	2,527	2,527	0	0	0	0	0	0	1,797	730	150,563	Repayment of 23 installments to be paid once each year commencing 2015-07-27 & ending 2037-07-27
PetroCaribe Agreement-37th shipment 2012	USD	4,032	4,032	0	0	0	0	0	0	0	4,032	831,600	Repayment of 23 installments to be paid once each year commencing 2015-07-29 & ending 2037-07-29
PetroCaribe Agreement-38th shipment 2012	USD	1,825	1,825	0	0	0	0	0	0	0	1,825	376,406	Repayment of 23 installments to be paid once each year commencing 2015-08-08 & ending 2037-08-08
PetroCaribe Agreement-39th shipment 2012	USD	2,403	2,403	0	0	0	0	0	0	0	2,403	495,619	Repayment of 23 installments to be paid once each year commencing 2015-08-11 & ending 2037-08-11
PetroCaribe Agreement-40th shipment 2012	USD	4,177	4,177	0	0	0	0	0	0	0	4,177	861,506	Repayment of 23 installments to be paid once each year commencing 2015-08-13 & ending 2037-08-13
PetroCaribe Agreement-41st shipment 2012	USD	2,464	2,464	0	0	0	0	0	0	0	2,464	508,200	Repayment of 23 installments to be paid once each year commencing 2015-08-23 & ending 2037-08-23
PetroCaribe Agreement-42nd shipment 2012	USD	2,514	2,514	0	0	0	0	0	0	0	2,514	518,513	Repayment of 23 installments to be paid once each year commencing 2015-09-06 & ending 2037-09-06
PetroCaribe Agreement-43rd shipment 2012	USD	2,650	2,650	0	0	0	0	0	0	0	2,650	546,563	Repayment of 23 installments to be paid once each year commencing 2015-09-07 & ending 2037-09-07
C/F												205,251,458	

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					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	205,251,458	
PetroCaribe Agreement-44th shipment 2012	USD	2,017	2,017	0	0	0	0	0	0	0	2,017	416,006	Repayment of 23 installments to be paid once each year commencing 2015-09-11 & ending 2037-09-11
PetroCaribe Agreement-45th shipment 2012	USD	4,499	4,499	0	0	0	0	0	0	0	4,499	927,919	Repayment of 23 installments to be paid once each year commencing 2015-09-13 & ending 2037-09-13
PetroCaribe Agreement-46th shipment 2012	USD	2,133	2,133	0	0	0	0	0	0	0	2,133	439,931	Repayment of 23 installments to be paid once each year commencing 2015-09-17 & ending 2037-09-17
PetroCaribe Agreement-47th shipment 2012	USD	2,662	2,662	0	0	0	0	0	0	0	2,662	549,038	Repayment of 23 installments to be paid once each year commencing 2015-09-24 & ending 2037-09-24
PetroCaribe Agreement-48th shipment 2012	USD	2,411	2,411	0	0	0	0	0	0	0	2,411	497,269	Repayment of 23 installments to be paid once each year commencing 2015-09-29 & ending 2037-09-29
PetroCaribe Agreement-49th shipment 2012	USD	3,525	3,525	0	0	0	0	0	0	0	3,525	727,031	Repayment of 23 installments to be paid once each year commencing 2015-09-30 & ending 2037-09-30
PetroCaribe Agreement-50th shipment 2012	USD	2,867	2,867	0	0	0	0	0	0	0	2,867	591,319	Repayment of 23 installments to be paid once each year commencing 2015-10-11 & ending 2037-10-11
PetroCaribe Agreement-51st shipment 2012	USD	2,075	2,075	0	0	0	0	0	0	0	2,075	427,969	Repayment of 23 installments to be paid once each year commencing 2015-10-14 & ending 2037-10-14
PetroCaribe Agreement-52nd shipment 2012	USD	4,379	4,379	0	0	0	0	0	0	0	4,379	903,169	Repayment of 23 installments to be paid once each year commencing 2015-10-15 & ending 2037-10-15
PetroCaribe Agreement-53rd shipment 2012	USD	2,702	2,702	0	0	0	0	0	0	0	2,702	557,288	Repayment of 23 installments to be paid once each year commencing 2015-10-19 & ending 2037-10-19
PetroCaribe Agreement-54th shipment 2012	USD	2,285	2,285	0	0	0	0	0	0	0	2,285	471,281	Repayment of 23 installments to be paid once each year commencing 2015-10-27 & ending 2037-10-27
PetroCaribe Agreement-55th shipment 2012	USD	2,234	2,234	0	0	0	0	0	0	0	2,234	460,763	Repayment of 23 installments to be paid once each year commencing 2015-10-27 & ending 2037-10-27
PetroCaribe Agreement-56th shipment 2012	USD	3,898	3,898	0	0	0	0	0	0	0	3,898	803,963	Repayment of 23 installments to be paid once each year commencing 2015-10-31 & ending 2037-10-31
PetroCaribe Agreement-57th shipment 2012	USD	2,296	2,296	0	0	0	0	0	0	0	2,296	473,550	Repayment of 23 installments to be paid once each year commencing 2015-11-03 & ending 2037-11-03
PetroCaribe Agreement-58th shipment 2012	USD	2,342	2,342	0	0	0	0	0	0	0	2,342	483,038	Repayment of 23 installments to be paid once each year commencing 2015-11-09 & ending 2037-11-09
PetroCaribe Agreement-59th shipment 2012	USD	2,198	2,198	0	0	0	0	0	0	0	2,198	453,338	Repayment of 23 installments to be paid once each year commencing 2015-11-16 & ending 2037-11-16
PetroCaribe Agreement-60th shipment 2012	USD	4,054	4,054	0	0	0	0	0	0	0	4,054	836,138	Repayment of 23 installments to be paid once each year commencing 2015-11-21 & ending 2037-11-21
PetroCaribe Agreement-61st shipment 2012	USD	2,129	2,129	0	0	0	0	0	0	0	2,129	439,106	Repayment of 23 installments to be paid once each year commencing 2015-11-25 & ending 2037-11-25
PetroCaribe Agreement-62nd shipment 2012	USD	104	104	0	0	0	0	0	0	0	104	21,450	Repayment of 23 installments to be paid once each year commencing 2015-11-26 & ending 2037-11-26
PetroCaribe Agreement-63rd shipment 2012	USD	2,186	2,186	0	0	0	0	0	0	0	2,186	450,863	Repayment of 23 installments to be paid once each year commencing 2015-11-26 & ending 2037-11-26
C/F												216,181,883	

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					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	TOTAL PAYMENT 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	216,181,883	
PetroCaribe Agreement-64th shipment 2012	USD	2,341	2,341	0	0	0	0	0	0	0	2,341	482,831	Repayment of 23 installments to be paid once each year commencing 2015-11-29 & ending 2037-11-29
PetroCaribe Agreement-65th shipment 2012	USD	2,472	2,472	0	0	0	0	0	0	0	2,472	509,850	Repayment of 23 installments to be paid once each year commencing 2015-12-04 & ending 2037-12-04
PetroCaribe Agreement-66th shipment 2012	USD	2,331	2,331	0	0	0	0	0	0	0	2,331	480,769	Repayment of 23 installments to be paid once each year commencing 2015-12-14 & ending 2037-12-14
PetroCaribe Agreement-67th shipment 2012	USD	2,131	2,131	0	0	0	0	0	0	0	2,131	439,519	Repayment of 23 installments to be paid once each year commencing 2015-12-16 & ending 2037-12-16
2013 Shipments													
PetroCaribe Agreement-1st shipment 2013	USD	2,570		2,570	0	0	0	0	0	0	2,570	530,063	Repayment of 23 installments to be paid once each year commencing 2015-01-04 & ending 2037-01-04
PetroCaribe Agreement-2nd shipment 2013	USD	2,236		2,236	0	0	0	0	0	0	2,236	461,175	Repayment of 23 installments to be paid once each year commencing 2015-01-08 & ending 2037-01-08
PetroCaribe Agreement-3rd shipment 2013	USD	4,056		4,056	0	0	0	0	0	0	4,056	836,550	Repayment of 23 installments to be paid once each year commencing 2015-01-14 & ending 2037-01-14
PetroCaribe Agreement-4th shipment 2013	USD	2,647		2,647	0	0	0	0	0	0	2,647	545,944	Repayment of 23 installments to be paid once each year commencing 2015-01-28 & ending 2037-01-28
PetroCaribe Agreement-5th shipment 2013	USD	4,180		4,180	0	0	0	0	0	0	4,180	862,125	Repayment of 23 installments to be paid once each year commencing 2015-02-03 & ending 2037-02-03
PetroCaribe Agreement-6th shipment 2013	USD	2,367		2,367	0	0	0	0	0	0	2,367	488,194	Repayment of 23 installments to be paid once each year commencing 2015-02-03 & ending 2037-02-03
PetroCaribe Agreement-7th shipment 2013	USD	2,427		2,427	0	0	0	0	0	0	2,427	500,569	Repayment of 23 installments to be paid once each year commencing 2015-02-11 & ending 2037-02-11
PetroCaribe Agreement-8th shipment 2013	USD	2,489		2,489	0	0	0	0	0	0	2,489	513,356	Repayment of 23 installments to be paid once each year commencing 2015-02-22 & ending 2037-02-22
PetroCaribe Agreement-9th shipment 2013	USD	2,474		2,474	0	0	0	0	0	0	2,474	510,263	Repayment of 23 installments to be paid once each year commencing 2015-02-21 & ending 2037-02-21
PetroCaribe Agreement-10th shipment 2013	USD	1,870		1,870	0	0	0	0	0	0	1,870	385,688	Repayment of 23 installments to be paid once each year commencing 2015-02-27 & ending 2037-02-27
PetroCaribe Agreement-11th shipment 2013	USD	2,440		2,440	0	0	0	0	0	0	2,440	503,250	Repayment of 23 installments to be paid once each year commencing 2015-02-27 & ending 2037-02-27
PetroCaribe Agreement-12th shipment 2013	USD	2,693		2,693	0	0	0	0	0	0	2,693	555,431	Repayment of 23 installments to be paid once each year commencing 2015-03-05 & ending 2037-03-05
PetroCaribe Agreement-13th shipment 2013	USD	2,217		2,217	0	0	0	0	0	0	2,217	457,256	Repayment of 23 installments to be paid once each year commencing 2015-03-16 & ending 2037-03-16
PetroCaribe Agreement-14th shipment 2013	USD	2,614		2,614	0	0	0	0	0	0	2,614	539,138	Repayment of 23 installments to be paid once each year commencing 2015-03-19 & ending 2037-03-19
PetroCaribe Agreement-15th shipment 2013	USD	2,444		2,444	0	0	0	0	0	0	2,444	504,075	Repayment of 23 installments to be paid once each year commencing 2015-03-25 & ending 2037-03-25
C/F												226,287,927	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2013 4	AMOUNT DIS- BURSED IN 2013 5	DEBT SERVICE COST DUE & PAYABLE IN 2013		ACTUAL DEBT SERVICE COST PAID IN 2013			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.13 10	GUYANA DOLLAR EQ- UIVALENT 31.12.13 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 6	INTEREST 7	PRINCIPAL 7	INTEREST 8	TOTAL PAYMENT 8				
												10=(4+5-7a)-9	
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	226,287,927
PetroCaribe Agreement-16th shipment 2013	USD	2,020		2,020	0	0	0	0	0	0	2,020	416,625	Repayment of 23 installments to be paid once each year commencing 2015-03-28 & ending 2037-03-28
PetroCaribe Agreement-17th shipment 2013	USD	2,597		2,597	0	0	0	0	0	0	2,597	535,631	Repayment of 23 installments to be paid once each year commencing 2015-04-02 & ending 2037-04-02
PetroCaribe Agreement-18th shipment 2013	USD	2,579		2,579	0	0	0	0	0	0	2,579	531,919	Repayment of 23 installments to be paid once each year commencing 2015-04-06 & ending 2037-04-06
PetroCaribe Agreement-19th shipment 2013	USD	3,757		3,757	0	0	0	0	0	0	3,757	774,881	Repayment of 23 installments to be paid once each year commencing 2015-04-09 & ending 2037-04-09
PetroCaribe Agreement-20th shipment 2013	USD	1,645		1,645	0	0	0	0	0	0	1,645	339,281	Repayment of 23 installments to be paid once each year commencing 2015-04-14 & ending 2037-04-14
PetroCaribe Agreement-21st shipment 2013	USD	2,823		2,823	0	0	0	0	0	0	2,823	582,244	Repayment of 23 installments to be paid once each year commencing 2015-04-20 & ending 2037-04-20
PetroCaribe Agreement-22nd shipment 2013	USD	2,597		2,597	0	0	0	0	0	0	2,597	535,631	Repayment of 23 installments to be paid once each year commencing 2015-04-30 & ending 2037-04-30
PetroCaribe Agreement-23rd shipment 2013	USD	3,846		3,846	0	0	0	0	0	0	3,846	793,238	Repayment of 23 installments to be paid once each year commencing 2015-05-05 & ending 2037-05-05
PetroCaribe Agreement-24th shipment 2013	USD	1,973		1,973	0	0	0	0	0	0	1,973	406,931	Repayment of 23 installments to be paid once each year commencing 2015-05-17 & ending 2037-05-17
PetroCaribe Agreement-25th shipment 2013	USD	2,521		2,521	0	0	0	0	0	0	2,521	519,956	Repayment of 23 installments to be paid once each year commencing 2015-05-30 & ending 2037-05-30
PetroCaribe Agreement-26th shipment 2013	USD	2,539		2,539	0	0	0	0	0	0	2,539	523,669	Repayment of 23 installments to be paid once each year commencing 2015-06-02 & ending 2037-06-02
PetroCaribe Agreement-27th shipment 2013	USD	3,887		3,887	0	0	0	0	0	0	3,887	801,694	Repayment of 23 installments to be paid once each year commencing 2015-06-05 & ending 2037-06-05
PetroCaribe Agreement-28th shipment 2013	USD	1,881		1,881	0	0	0	0	0	0	1,881	387,956	Repayment of 23 installments to be paid once each year commencing 2015-06-05 & ending 2037-06-05
PetroCaribe Agreement-29th shipment 2013	USD	1,944		1,944	0	0	0	0	0	0	1,944	400,950	Repayment of 23 installments to be paid once each year commencing 2015-06-19 & ending 2037-06-19
PetroCaribe Agreement-30th shipment 2013	USD	4,127		4,127	0	0	0	0	0	0	4,127	851,194	Repayment of 23 installments to be paid once each year commencing 2015-06-21 & ending 2037-06-21
PetroCaribe Agreement-31st shipment 2013	USD	2,538		2,538	0	0	0	0	0	0	2,538	523,463	Repayment of 23 installments to be paid once each year commencing 2015-06-23 & ending 2037-06-23
PetroCaribe Agreement-32nd shipment 2013	USD	1,366		1,366	0	0	0	0	0	0	1,366	281,738	Repayment of 23 installments to be paid once each year commencing 2015-07-06 & ending 2037-07-06
PetroCaribe Agreement-33rd shipment 2013	USD	2,224		2,224	0	0	0	0	0	0	2,224	458,700	Repayment of 23 installments to be paid once each year commencing 2015-07-08 & ending 2037-07-08
PetroCaribe Agreement-34th shipment 2013	USD	2,602		2,602	0	0	0	0	0	0	2,602	536,663	Repayment of 23 installments to be paid once each year commencing 2015-07-14 & ending 2037-07-14
PetroCaribe Agreement-35th shipment 2013	USD	2,362		2,362	0	0	0	0	0	0	2,362	487,163	Repayment of 23 installments to be paid once each year commencing 2015-07-20 & ending 2037-07-20
C/F													236,977,452

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2013 4	AMOUNT DIS- BURSED IN 2013 5	DEBT SERVICE COST DUE & PAYABLE IN 2013		ACTUAL DEBT SERVICE COST PAID IN 2013			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.13 10 10=(4+5-7a)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.13 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	TOTAL PAYMENT 8 8=7a+7b				
B/F												236,977,452	
PetroCaribe Agreement-36th shipment 2013	USD	2,456		2,456	0	0	0	0	0	0	2,456	506,550	Repayment of 23 installments to be paid once each year commencing 2015-07-27 & ending 2037-07-27
PetroCaribe Agreement-37th shipment 2013	USD	2,916		2,916	0	0	0	0	0	0	2,916	601,425	Repayment of 23 installments to be paid once each year commencing 2015-07-27 & ending 2037-07-29
PetroCaribe Agreement-38th shipment 2013	USD	2,439		2,439	0	0	0	0	0	0	2,439	503,044	Repayment of 23 installments to be paid once each year commencing 2015-08-08 & ending 2037-08-08
PetroCaribe Agreement-39th shipment 2013	USD	2,415		2,415	0	0	0	0	0	0	2,415	498,094	Repayment of 23 installments to be paid once each year commencing 2015-08-11 & ending 2037-08-11
PetroCaribe Agreement-40th shipment 2013	USD	3,615		3,615	0	0	0	0	0	0	3,615	745,594	Repayment of 23 installments to be paid once each year commencing 2015-08-13 & ending 2037-08-13
PetroCaribe Agreement-41st shipment 2013	USD	2,424		2,424	0	0	0	0	0	0	2,424	499,950	Repayment of 23 installments to be paid once each year commencing 2015-08-23 & ending 2037-08-23
PetroCaribe Agreement-42nd shipment 2013	USD	2,569		2,569	0	0	0	0	0	0	2,569	529,856	Repayment of 23 installments to be paid once each year commencing 2015-09-06 & ending 2037-09-06
PetroCaribe Agreement-43rd shipment 2013	USD	2,193		2,193	0	0	0	0	0	0	2,193	452,306	Repayment of 23 installments to be paid once each year commencing 2015-09-07 & ending 2037-09-07
PetroCaribe Agreement-44th shipment 2013	USD	2,629		2,629	0	0	0	0	0	0	2,629	542,231	Repayment of 23 installments to be paid once each year commencing 2015-09-11 & ending 2037-09-11
GRAND TOTAL												241,856,502	

**ANALYSIS OF PUBLIC DEBT
BY CURRENCIES AS AT 31 DECEMBER 2013**

NO.	DESCRIPTION	RATE AT 31-12-13	NO. OF UNITS OF CURRENCY OUTSTANDING \$'000	G\$ '000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	206.25	907,284	187,127,325
2	JAPANESE YEN (JPY)	1.93102	132,809	256,457
3	POUND STERLING (GBP)	340.31250	410	139,528
4	SPECIAL DRAWING RIGHTS (SDR)	312.92014	14,574	4,560,498
5	CANADIAN DOLLAR (CAD)	193.73063	12,492	2,420,083
6	EUROPEAN CURRENCY UNITS (XEU)	283.86188	27,572	7,826,640
7	YUAN RENMINBIS (CNY)	33.52550	694,818	23,294,121
8	UAE DIRHAMS (AED)	55.25728	27,141	1,499,738
9	SWEDISH KRONA (SEK)	31.60091	0	0
10	DANISH KRONES (DKK)	37.48730	1,790	67,102
11	SWISS FRANCS (SFR)	228.19879	0	0
12	KUWAITI DINARS	718.69688	20,405	14,665,010
	GRAND TOTAL			241,856,502

**STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES 2013**

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTALL- MENT 3	DATE OF FINAL INSTALL- MENT 4	DUE DATE OF INSTALL- MENT 5	AMOUNT OF LOAN 31-12-12 6	LOAN MADE IN 2013 7	AMOUNT OF LOAN 31-12-13 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-12 9	AMOUNT RE-PAID IN 2013 10	AMOUNT RE-PAID AS AT 31-12-13 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-12 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-13 (13)=(8)-(11)
Government of Guyana debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	\$`000 3,485	\$`000 0	\$`000 3,485	\$`000 1405	\$`000 0	\$`000 1,405	\$`000 2,080	\$`000 2,080
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each F 01 - F 39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	0	0	0	975,000	975,000	975,000	0
TOTAL					978,485	0	3,485	1,405	975,000	976,405	977,080	2,080

**STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE 2013**

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2013 (3)	AMOUNT OF LOAN AT 31 - 12 - 13 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-12 (5)	AMOUNT REPAID IN 2013 (6)	AMOUNT REPAID AT 31-12-13 (7)=(5)+(6)	AMOUNT OUT- STANDING 31-12-12 (8)=(3)-(6)	AMOUNT OUT- STANDING 31-12-13 (9)=(4)-(7)
	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
Non Interest Bearing Debenture ID 31/12/98 (91st Issue)	2,857,509	0	2,857,509	0	0	0	2,857,509	2,857,509
Non Interest Bearing Debenture ID 31/12/00 (93 rd Issue)	4,892,539	0	4,892,539	0	0	0	4,892,539	4,892,539
Non Interest Bearing Debenture ID 31/12/01 (94th Issue)	14,851,975	0	14,851,975	0	0	0	14,851,975	14,851,975
Non Interest Bearing Debenture ID 31/12/02 (95th Issue)	2,566,705	0	2,566,705	0	0	0	2,566,705	2,566,705
Non Interest Bearing Debenture ID 31/12/04 (97th Issue)	2,578,508	0	2,578,508	0	0	0	2,578,508	2,578,508
Non Interest Bearing Debenture ID 31/12/05 (98th Issue)	102,504	0	0	0	102,504	102,504	102,504	0
Non Interest Bearing Debenture ID 31/12/06 (99th Issue)	4,091,091	0	4,091,091	0	0	0	4,091,091	4,091,091
Non Interest Bearing Debenture ID 31/12/07 (100th Issue)	7,151,884	0	7,151,884	0	0	0	7,151,884	7,151,884
Non Interest Bearing Debenture ID 31/12/08 (101st Issue)	849,472	0	0	0	849,472	849,472	849,472	0
Non Interest Bearing Debenture ID 31/12/10 (103rd Issue)	16,618	0	0	0	16,618	16,618	16,618	0
Non Interest Bearing Debenture ID 31/12/11 (104th Issue)	252,192	0	0	0	252,192	252,192	252,192	0
Non Interest Bearing Debenture ID 31/12/12 (105th Issue)	416,666	416,666	416,666	0	0	0	0	416,666
TOTAL	40,627,663	416,666	39,406,877	0	1,220,786	1,220,786	40,210,997	39,406,877

**STATEMENT OF PUBLIC DEBT
VARIABLE INTEREST RATES DEBENTURES 2013**

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTALL- MENT 3	AMOUNT OF LOAN 6	LOAN MADE IN 2013 7	AMOUNT OF LOAN 31-12-13 (8)=(6)+(7)	AMOUNT REPAID AT 31-12-12 9	AMOUNT REPAID IN 2013 10	AMOUNT REPAID AS AT 31-12-13 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-12 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-13 (13)=(8)-(11)
			\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
Variable Interest Rate Fixed Date Debentures 1st series 1995	5/1991	On Demand	2,835,122	0	2,835,122	0	0	0	2,835,122	2,835,122
Variable Interest Rate Fixed Date on demand Debenture 1st series 1996	5/1991	On Demand	927,449	0	927,449	0	0	0	927,449	927,449
Variable Interest Rate Debenture 3rd Series 1997	5/1991	On Demand	135,966	0	135,966	0	0	0	135,966	135,966
TOTAL			3,898,537	0	3,898,537	0	0	0	3,898,537	3,898,537

**STATEMENT OF PUBLIC DEBT
INTERNAL LOANS 2013- UNFUNDED**

DESCRIPTION 1	CURRENCY LOAN 2	DATE OF FINAL INSTALL- MENT 3	ORIGINAL AMOUNT OF LOAN 4	AMOUNT OF LOAN 31-12-12 5	LOAN MADE IN 2013 6	AMOUNT OF LOAN 31-12-13 7=(5)+(6)	AMOUNT RE-PAID AT 31-12-12 8	AMOUNT REPAID IN 2013 9	AMOUNT OF LOAN REPAID AS AT 31-12-13 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-12 11=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-13 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
Caricom Headquarters Building Project with NIS - 25yrs (US \$4 m)	USD	1\12\2025	\$`000 4,000	\$`000 4,000	\$`000 0	\$`000 4,000	\$`000 1,787	\$`000 170	\$`000 1,957	\$`000 2,213	\$`000 2,043	\$`000 421,369
TOTAL												421,369

**STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2013**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		<u>91 DAYS</u>	G\$ ' 000	G\$ ' 000
15.11.2013	602	Treasury Bill issued in 2013	3,985,720	4,000,000
13.12.2013	603	Treasury Bill issued in 2013	2,989,155	3,000,000
		Sub Total	6,974,875	7,000,000
15.11.2013	K130	Treasury Bill issued in 2013	549,282	551,250
20.12.2013	K131	Treasury Bill issued in 2013	444,186	445,800
		Sub-Total	993,468	997,050
		Total (91 days & K Series)	7,968,343	7,997,050
		<u>182-365 Days</u>		
182 Days				
11.10.2013		Treasury Bill#A 247	6,449,659	6,500,000
29.11.2013		Treasury Bill#A 248	251,290	253,250
		Sub-Total	6,700,949	6,753,250
365 Days				
	25.01.2013	Treasury Bill# B 391	4,937,650	5,000,000
	01.02.2013	Treasury Bill# B 392	6,425,059	6,500,000
	08.02.2013	Treasury Bill# B 393	256,966	260,000
	15.02.2013	Treasury Bill# B 394	6,920,815	7,000,000
	01.03.2013	Treasury Bill# B 395	6,919,491	7,000,000
	19.04.2013	Treasury Bill# B 396	3,953,099	4,000,000
	24/05/2013	Treasury Bill# B 397	3,512,996	3,554,800
	31.05.2013	Treasury Bill# B 398	6,594,956	6,675,000
C/F			39,521,032	39,989,800

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
B/F			G\$ ' 000	G\$ ' 000
			39,521,032	39,989,800
	07.06.2013	Treasury Bill# B 399	319,127	323,000
	12.07.2013	Treasury Bill# B 400	4,916,000	5,000,000
	09.08.2013	Treasury Bill# B 401	4,915,070	5,000,000
	16.08.2013	Treasury Bill# B 402	3,919,920	4,000,000
	13.09.2013	Treasury Bill# B 403	6,370,429	6,500,000
	25.10.2013	Treasury Bill# B 404	5,878,868	6,000,000
	22.11.2013	Treasury Bill# B 405	4,895,946	5,000,000
	13.12.2013	Treasury Bill# B 406	7,756,607	7,925,650
			-----	-----
		Sub-Total	78,492,999	79,738,450
			-----	-----
		Total (182 & 365 days)	85,193,948	86,491,700
			=====	=====
		Grand Total	93,162,291	94,488,750
			=====	=====

**SCHEDULE OF ISSUANCE OF LOANS AND EXTINGUISHMENT OF ALL LOANS
AS AT 31st DECEMBER 2013**

DESCRIPTION	AMOUNT OF LOAN (1)	AMOUNT OUTSTANDING AT 01/01/2013 (2)	LOANS MADE DURING 2013 (3)	TOTAL (2)+(3)=(4) (4)	AMOUNT REPAID DURING 2013 (5)	AMOUNT WRITTEN OFF DURING 2013 (6)	TOTAL (5)+(6)=(7) (7)	BALANCE OUTSTANDING AT 31/12/2013 (4) - (7) (8)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>PUBLIC CORPORATION AND BOARDS</u>								
Drainage and Irrigation Boards Mosquito Hall	135	7	0	7	0	0	0	7
East Demerara Water Conservancy Land of Canan Sluice	271	144	0	144	0	0	0	144
Guyana Marketing Corporation	1,102	1,102	0	1,102	0	0	0	1,102
Ministry of Economic Development for Guyana Marketing Corporation	310	0	0	0	0	0	0	0
Government Produce Depot-Georgetown	42	42	0	42	0	0	0	42
Government Produce Depot- New Amsterdam	5	5	0	5	0	0	0	5
Guyana Food Processing	75	75	0	75	0	0	0	75
Ham and Bacon Factory	25	25	0	25	0	0	0	25
Milk Pasteurization Plant	20	20	0	20	0	0	0	20
Guyana Rice Corporation	2,927	2,927	0	2,927	0	0	0	2,927
Guyana Airways Corporation	438,930	438,930	0	438,930	0	0	0	438,930
Guyana Mortgage Finance Bank for Guyana Credit Corporation	16,013	16,013	0	16,013	0	0	0	16,013
Guyana Electricity Corporation	9,901	9,901	0	9,901	0	0	0	9,901
Guyana Development Corporation	70	70	0	70	0	0	0	70
Guyana Farmers development Corporation Limited	185	185	0	185	0	0	0	185
Mards Rice Milling Company Limited	500,000	500,000	0	500,000	0	0	0	500,000
Guyana Broadcasting Corporation	15,000	15,000	0	15,000	0	0	0	15,000
Guyana Power and Light	0	6,952,929	0	6,952,929	0	0	0	6,952,929
TOTAL	985,011	7,937,375	0	7,937,375	0	0	0	7,937,375

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**FINANCIAL REPORT OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDING 31 DECEMBER 2013**

Type of Deposit	Amount 2013 \$'000	Amount 2012 \$'000
Dependents Pension Fund	633,714	591,315
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Welfare Labour Fund	1,278,832	1,213,974
Sugar Industry Rehabilitation Fund	72,432	72,043
Sugar Industry Price Stabilization Fund	14,033	87,326
Miscellaneous	4,626,188	2,800,514
Total	6,675,890	4,815,863

Type of Advance	Amount 2013 \$'000	Amount 2012 \$'000
Personal	14,327	15,335
Gratuity	1,032,361	821,831
Auto Advance	124,968	127,954
Guyana Gold Board	8,650,148	8,650,148
Imprest & Cash on Hand	892,275	893,059
Deposit Fund Advance Warrants	208,410	200,697
Crown Agents	391,906	388,741
Statutory and Other Bodies	1,554,456	1,554,456
Total	12,868,851	12,652,221

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF GOVERNMENT GUARANTEES
AS AT 31 DECEMBER 2013**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY 31/12/2013	TOTAL DUE
		USD	GYD
Guyana Transport Services Ltd	Bank of India	204,139	42,103,669
Guyana Telecommunications Corporation	ITT World comm.Inc	849,653	175,240,931
TOTAL		<u><u>1,053,792</u></u>	<u><u>217,344,600</u></u>

HON. DR. A. SINGH
MINISTER OF FINANCE

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - ADMINISTRATIVE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,540,081	10,869	0	1,550,950	0	1,550,950	1,292,844	1,280,929	270,021	11,915
6111	Administrative	9,485	0	0	9,485	0	9,485	9,485	9,485	0	0
6113	Other Technical & Craft Skilled	2,902	0	0	2,902	0	2,902	2,902	2,902	0	0
6114	Clerical & Office Support	3,131	0	0	3,131	0	3,131	3,131	3,131	0	0
6115	Semi-Skilled Operatives & Unskilled	6,495	0	0	6,495	0	6,495	6,495	6,495	0	0
6116	Contracted Employees	43,205	10,769	0	53,974	0	53,974	53,974	53,974	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	429	25	0	454	0	454	454	454	0	0
6133	Benefits & Allowances	2,423	0	0	2,423	0	2,423	2,355	2,295	128	60
6134	National Insurance	1,616	75	0	1,691	0	1,691	1,691	1,691	0	0
6221	Drugs & Medical Supplies	190	0	0	190	0	190	190	190	0	0
6222	Field Materials & Supplies	200	0	0	200	0	200	200	200	0	0
6223	Office Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,450	50	50
6224	Print & Non-Print Materials	2,400	1,500	0	3,900	0	3,900	3,900	3,883	17	17
6231	Fuel and Lubricants	44,000	0	0	44,000	0	44,000	44,000	43,998	2	2
6241	Rental of Buildings	23,385	(4,686)	0	18,699	0	18,699	18,699	18,699	0	0
6242	Maintenance of Buildings	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
6243	Janitorial & Cleaning Supplies	3,800	0	0	3,800	0	3,800	3,800	3,791	9	9
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	2,965	35	35
6261	Local Travel & Subsistence	900	374	0	1,274	0	1,274	1,274	1,179	95	95
6263	Postage, Telex & Cablegrams	605	0	0	605	0	605	605	605	0	0
6264	Vehicle Spares & Service	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
6271	Telephone Charges	33,740	2,812	0	36,552	0	36,552	36,552	36,545	7	7
6272	Electricity Charges	174,454	0	0	174,454	0	174,454	151,473	148,534	25,920	2,939
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6281	Security Services	48,707	0	0	48,707	0	48,707	13,904	13,867	34,840	37
6282	Equipment Maintenance	3,600	0	0	3,600	0	3,600	3,600	3,599	1	1
6283	Cleaning & Extermination Services	7,200	0	0	7,200	0	7,200	7,200	6,080	1,120	1,120
6284	Other	245,165	0	0	245,165	0	245,165	66,200	66,145	179,020	55
6293	Refreshment and Meals	3,200	0	0	3,200	0	3,200	3,200	3,160	40	40
6294	Other	30,436	0	0	30,436	0	30,436	9,147	9,080	21,356	67
6302	Training (including Scholarships)	0	0	0	0	0	0	0	0	0	0
6321	Subsid & Cont to Local Org	799,913	0	0	799,913	0	799,913	799,913	792,533	7,380	7,380

MR. O. SHARIFF

HEAD OF BUDGET AGENCY

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 012 - PRESIDENTIAL ADVISORY (CABINET AND OTHER SERVICES)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	621,798	(10,869)	48,000	658,929	0	658,929	658,152	656,632	2,297	1,520
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	612	30	0	642	0	642	642	642	0	0
6114	Clerical & Office Support	1,088	(70)	0	1,018	0	1,018	970	970	48	0
6115	Semi-Skilled Operatives & Unskilled	660	33	0	693	0	693	693	693	0	0
6116	Contracted Employees	380,332	(10,868)	0	369,464	0	369,464	369,281	369,281	183	0
6117	Temporary Employees	26,923	0	0	26,923	0	26,923	26,923	26,278	645	645
6131	Other Direct Labour Costs	98	0	0	98	0	98	73	73	25	0
6133	Benefits & Allowances	217	6	0	223	0	223	223	223	0	0
6134	National Insurance	151	0	0	151	0	151	141	141	10	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Materials & Supplies	600	480	0	1,080	0	1,080	1,080	1,045	35	35
6223	Office Materials & Supplies	5,700	0	0	5,700	0	5,700	5,700	5,490	210	210
6224	Print & Non-Print Materials	3,100	3,405	0	6,505	0	6,505	6,505	6,504	1	1
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	587	13	13
6261	Local Travel & Subsistence	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6263	Postage, Telex & Cablegrams	150	(6)	0	144	0	144	144	144	0	0
6265	Other Transport, Travel & Postage	9,700	(352)	0	9,348	0	9,348	9,348	9,348	0	0
6281	Security Services	46,473	(4,268)	0	42,205	0	42,205	41,694	41,694	511	0
6282	Equipment Maintenance	5,736	332	0	6,068	0	6,068	6,068	6,057	11	11
6283	Cleaning & Extermination Services	1,500	(1,000)	0	500	0	500	500	242	258	258
6284	Other	74,228	(1,413)	0	72,815	0	72,815	72,815	72,613	202	202
6291	National & Other Events	9,000	409	0	9,409	0	9,409	9,409	9,409	0	0
6293	Refreshment and Meals	16,500	2,413	0	18,913	0	18,913	18,913	18,907	6	6
6294	Other	31,400	0	48,000	79,400	0	79,400	79,400	79,261	139	139

MR. O. SHARIFF
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 021 - PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	1,199,201	0	0	1,199,201	0	1,199,201	1,198,813	1,194,096	5,105	4,717
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,622	0	0	2,622	0	2,622	2,534	2,534	88	0
6115	Semi-Skilled Operatives & Unskilled	1,775	0	0	1,775	0	1,775	1,775	1,775	0	0
6116	Contracted Employees	15,169	0	0	15,169	0	15,169	14,935	14,935	234	0
6131	Other Direct Labour Costs	558	0	0	558	0	558	558	558	0	0
6133	Benefits & Allowances	389	0	0	389	0	389	327	327	62	0
6134	National Insurance	343	0	0	343	0	343	339	339	4	0
6221	Drugs & Medical Supplies	43	0	0	43	0	43	43	20	23	23
6222	Field Materials & Supplies	45	0	0	45	0	45	45	36	9	9
6223	Office Materials & Supplies	1,282	0	0	1,282	0	1,282	1,282	1,025	257	257
6224	Print & Non-Print Materials	1,960	0	0	1,960	0	1,960	1,960	1,853	107	107
6231	Fuel and Lubricants	3,450	(1,000)	0	2,450	0	2,450	2,450	1,887	563	563
6242	Maintenance of Buildings	2,350	1,000	0	3,350	0	3,350	3,350	3,202	148	148
6243	Janitorial & Cleaning Supplies	620	0	0	620	0	620	620	525	95	95
6255	Maintenance of Other Infrastructure	1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
6261	Local Travel & Subsistence	2,700	(500)	0	2,200	0	2,200	2,200	2,019	181	181
6263	Postage, Telex & Cablegrams	171	0	0	171	0	171	171	51	120	120
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	2,216	784	784
6265	Other Transport, Travel & Postage	2,565	0	0	2,565	0	2,565	2,565	2,356	209	209
6271	Telephone Charges	3,903	0	0	3,903	0	3,903	3,903	3,547	356	356
6272	Electricity Charges	6,300	0	0	6,300	0	6,300	6,300	5,243	1,057	1,057
6273	Water Charges	1,260	0	0	1,260	0	1,260	1,260	1,200	60	60
6282	Equipment Maintenance	1,017	0	0	1,017	0	1,017	1,017	855	162	162
6283	Cleaning & Extermination Services	970	0	0	970	0	970	970	859	111	111
6284	Other	3,579	0	0	3,579	0	3,579	3,579	3,538	41	41
6291	National & Other Events	4,200	500	0	4,700	0	4,700	4,700	4,634	66	66
6293	Refreshment and Meals	2,680	0	0	2,680	0	2,680	2,680	2,312	368	368
6321	Subsid & Cont to Local Org	1,135,000	0	0	1,135,000	0	1,135,000	1,135,000	1,135,000	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031 - POLICY AND ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	16,720,710	(61,031)	276,307	16,935,986	0	16,935,986	16,881,699	16,825,886	110,100	55,813
6111	Administrative	3,356	0	0	3,356	0	3,356	3,356	3,356	0	0
6112	Senior Technical	3,183	0	0	3,183	0	3,183	3,183	3,183	0	0
6113	Other Technical & Craft Skilled	10,753	(1,031)	0	9,722	0	9,722	9,722	9,722	0	0
6114	Clerical & Office Support	13,988	(1)	0	13,987	0	13,987	13,987	13,987	0	0
6115	Semi-Skilled Operatives & Unskilled	2,148	1	0	2,149	0	2,149	2,149	2,149	0	0
6116	Contracted Employees	67,549	0	0	67,549	0	67,549	67,131	67,091	458	40
6117	Temporary Employees	480	0	0	480	0	480	116	89	391	27
6131	Other Direct Labour Costs	139	0	0	139	0	139	139	139	0	0
6133	Benefits & Allowances	5,386	0	0	5,386	0	5,386	3,443	3,443	1,943	0
6134	National Insurance	2,559	0	0	2,559	0	2,559	2,434	2,430	129	4
6141	Revision of Wages & Salaries	4,403,509	0	0	4,403,509	0	4,403,509	4,399,188	4,395,681	7,828	3,507
6221	Drugs & Medical Supplies	360	0	0	360	0	360	360	360	0	0
6222	Field Materials & Supplies	400	0	0	400	0	400	400	331	69	69
6223	Office Materials & Supplies	11,870	0	0	11,870	0	11,870	11,870	11,822	48	48
6224	Print & Non-Print Materials	3,736	0	0	3,736	0	3,736	3,312	3,193	543	119
6231	Fuel and Lubricants	10,675	0	0	10,675	0	10,675	10,675	10,674	1	1
6242	Maintenance of Buildings	22,000	4,000	0	26,000	0	26,000	26,000	25,009	991	991
6243	Janitorial & Cleaning Supplies	4,000	0	0	4,000	0	4,000	3,998	3,998	2	0
6255	Maintenance of Other Infrastructure	4,820	0	0	4,820	0	4,820	4,820	4,054	766	766
6261	Local Travel & Subsistence	3,457	0	0	3,457	0	3,457	3,392	3,348	109	44
6263	Postage, Telex & Cablegrams	880	0	0	880	0	880	880	880	0	0
6264	Vehicle Spares & Service	9,245	0	0	9,245	0	9,245	9,245	9,245	0	0
6271	Telephone Charges	8,591	0	0	8,591	0	8,591	6,569	6,369	2,222	200
6272	Electricity Charges	4,006,583	(59,981)	0	3,946,602	0	3,946,602	3,946,602	3,946,602	0	0
6273	Water Charges	307,619	0	0	307,619	0	307,619	307,619	307,619	0	0
6281	Security Services	22,333	(1,700)	0	20,633	0	20,633	20,633	20,439	194	194
6282	Equipment Maintenance	12,100	(3,000)	0	9,100	0	9,100	9,100	7,953	1,147	1,147
6283	Cleaning & Extermination Services	1,535	0	0	1,535	0	1,535	1,535	1,057	478	478
6284	Other	30,513	(3,019)	0	27,494	0	27,494	27,494	14,094	13,400	13,400

**AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031 - POLICY AND ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	1,320	0	0	1,320	0	1,320	1,320	1,315	5	5
6293	Refreshment and Meals	4,000	500	0	4,500	0	4,500	4,500	3,807	693	693
6294	Other	7,090	3,600	0	10,690	0	10,690	10,690	8,335	2,355	2,355
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	1,907	1,163	837	744
6311	Rates and Taxes	162,085	0	0	162,085	0	162,085	157,972	157,972	4,113	0
6321	Subsid & Cont to Local Org	7,546,942	0	276,307	7,823,249	0	7,823,249	7,782,852	7,752,268	70,981	30,584
6322	Subsid & Cont to Intl Org	23,506	(400)	0	23,106	0	23,106	23,106	22,709	397	397

MR. N. REKHA
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 032 - PUBLIC FINANCIAL MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	4,057,276	61,031	0	4,118,307	0	4,118,307	4,114,707	4,081,716	36,591	32,991
6111	Administrative	27,671	(1,804)	0	25,867	0	25,867	25,867	25,867	0	0
6112	Senior Technical	4,098	0	0	4,098	0	4,098	4,098	4,098	0	0
6113	Other Technical & Craft Skilled	14,369	(215)	0	14,154	0	14,154	14,154	14,154	0	0
6114	Clerical & Office Support	11,404	(280)	0	11,124	0	11,124	11,124	11,124	0	0
6116	Contracted Employees	267,733	2,961	0	270,694	0	270,694	270,694	270,525	169	169
6117	Temporary Employees	1,304	(55)	0	1,249	0	1,249	1,226	1,226	23	0
6131	Other Direct Labour Costs	249	499	0	748	0	748	582	582	166	0
6133	Benefits & Allowances	6,298	(75)	0	6,223	0	6,223	6,136	6,136	87	0
6134	National Insurance	4,498	0	0	4,498	0	4,498	4,465	4,465	33	0
6221	Drugs & Medical Supplies	615	0	0	615	0	615	615	605	10	10
6222	Field Materials & Supplies	500	0	0	500	0	500	500	484	16	16
6223	Office Materials & Supplies	32,829	1,000	0	33,829	0	33,829	33,829	32,896	933	933
6224	Print & Non-Print Materials	36,000	(22,780)	0	13,220	0	13,220	13,220	11,712	1,508	1,508
6231	Fuel and Lubricants	9,708	1,000	0	10,708	0	10,708	10,708	10,703	5	5
6243	Janitorial & Cleaning Supplies	3,500	0	0	3,500	0	3,500	3,500	3,492	8	8
6261	Local Travel & Subsistence	25,700	(10,000)	0	15,700	0	15,700	15,700	15,625	75	75
6262	Overseas Conf. & Official Visits	343,000	75,000	0	418,000	0	418,000	418,000	412,067	5,933	5,933
6264	Vehicle Spares & Service	9,600	3,000	0	12,600	0	12,600	12,600	11,646	954	954
6271	Telephone Charges	3,680	0	0	3,680	0	3,680	3,680	3,676	4	4
6282	Equipment Maintenance	11,683	3,628	0	15,311	0	15,311	15,311	14,087	1,224	1,224
6284	Other	139,535	(12,848)	0	126,687	0	126,687	126,687	115,745	10,942	10,942
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	3,200	0	0	3,200	0	3,200	3,105	2,823	377	282
6294	Other	190,000	97,000	0	287,000	0	287,000	284,913	284,263	2,737	650
6302	Training (including Scholarships)	20,236	0	0	20,236	0	20,236	20,236	17,465	2,771	2,771
6331	Refunds of Revenues	10,000	0	0	10,000	0	10,000	8,891	5,950	4,050	2,941
6341	Non-Pensionable Employees	178,866	0	0	178,866	0	178,866	178,866	174,300	4,566	4,566
6342	Pension Increases	2,701,000	(75,000)	0	2,626,000	0	2,626,000	2,626,000	2,626,000	0	0
6343	Old Age Pensions & Social Assistance	0	0	0	0	0	0	0	0	0	0

COL. J. PERSAUD

HEAD OF BUDGET AGENCY

AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 041 - DEVELOPMENT OF FOREIGN POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	871,416	(22,833)	69,345	917,928	0	917,928	917,926	917,876	52	50
6111	Administrative	41,830	0	0	41,830	0	41,830	41,830	41,830	0	0
6112	Senior Technical	3,670	8	0	3,678	0	3,678	3,678	3,678	0	0
6113	Other Technical & Craft Skilled	828	160	0	988	0	988	988	988	0	0
6114	Clerical & Office Support	9,127	506	0	9,633	0	9,633	9,633	9,633	0	0
6115	Semi-Skilled Operatives & Unskilled	2,122	481	0	2,603	0	2,603	2,603	2,603	0	0
6116	Contracted Employees	95,124	(1,269)	0	93,855	0	93,855	93,855	93,855	0	0
6117	Temporary Employees	2,964	(464)	0	2,500	0	2,500	2,500	2,500	0	0
6131	Other Direct Labour Costs	1,961	173	0	2,134	0	2,134	2,134	2,134	0	0
6133	Benefits & Allowances	5,842	370	0	6,212	0	6,212	6,212	6,212	0	0
6134	National Insurance	4,134	35	0	4,169	0	4,169	4,169	4,169	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6223	Office Materials & Supplies	12,800	(80)	0	12,720	0	12,720	12,720	12,720	0	0
6224	Print & Non-Print Materials	7,380	(31)	0	7,349	0	7,349	7,349	7,349	0	0
6231	Fuel and Lubricants	5,200	2,794	0	7,994	0	7,994	7,994	7,994	0	0
6241	Rental of Buildings	16,585	(474)	0	16,111	0	16,111	16,111	16,111	0	0
6242	Maintenance of Buildings	11,500	(4,128)	0	7,372	0	7,372	7,372	7,372	0	0
6243	Janitorial & Cleaning Supplies	2,580	(719)	0	1,861	0	1,861	1,861	1,861	0	0
6261	Local Travel & Subsistence	23,690	(4,111)	0	19,579	0	19,579	19,579	19,579	0	0
6263	Postage, Telex & Cablegrams	13,200	(193)	0	13,007	0	13,007	13,007	13,007	0	0
6264	Vehicle Spares & Service	5,000	3,205	0	8,205	0	8,205	8,205	8,205	0	0
6265	Other Transport, Travel & Postage	35,000	(17,241)	0	17,759	0	17,759	17,759	17,759	0	0
6271	Telephone Charges	10,172	26	0	10,198	0	10,198	10,198	10,198	0	0
6272	Electricity Charges	20,323	0	0	20,323	0	20,323	20,323	20,323	0	0
6273	Water Charges	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0
6281	Security Services	12,000	(1,156)	0	10,844	0	10,844	10,844	10,844	0	0
6282	Equipment Maintenance	9,050	(657)	0	8,393	0	8,393	8,393	8,393	0	0
6283	Cleaning & Extermination Services	3,250	105	0	3,355	0	3,355	3,355	3,355	0	0
6284	Other	22,500	2,318	0	24,818	0	24,818	24,818	24,818	0	0
6291	National & Other Events	1,300	(975)	0	325	0	325	325	325	0	0

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 041 - DEVELOPMENT OF FOREIGN POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	6,500	1,997	0	8,497	0	8,497	8,495	8,495	2	0
6294	Other	38,600	(2,870)	0	35,730	0	35,730	35,730	35,730	0	0
6302	Training (including Scholarships)	2,900	(643)	0	2,257	0	2,257	2,257	2,257	0	0
6322	Subsid & Cont to Intl Org	436,834	0	69,345	506,179	0	506,179	506,179	506,179	0	0
6331	Refunds of Revenues	50	0	0	50	0	50	50	0	50	50

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 042 - FOREIGN POLICY PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	2,079,247	23,289	0	2,102,536	0	2,102,536	2,097,005	2,095,845	6,691	1,160
6111	Administrative	30,048	6,771	0	36,819	0	36,819	36,819	36,819	0	0
6112	Senior Technical	1,835	100	0	1,935	0	1,935	1,935	1,935	0	0
6113	Other Technical & Craft Skilled	228,895	2,865	0	231,760	0	231,760	231,760	231,760	0	0
6114	Clerical & Office Support	136,964	0	0	136,964	0	136,964	136,964	136,964	0	0
6115	Semi-Skilled Operatives & Unskilled	88,803	6,731	0	95,534	0	95,534	90,928	90,928	4,606	0
6116	Contracted Employees	396,229	0	0	396,229	0	396,229	396,229	396,228	1	1
6117	Temporary Employees	1,972	1,746	0	3,718	0	3,718	3,628	3,628	90	0
6131	Other Direct Labour Costs	32,532	1,030	0	33,562	0	33,562	33,469	33,150	412	319
6133	Benefits & Allowances	289,088	(19,811)	0	269,277	0	269,277	268,535	268,535	742	0
6134	National Insurance	1,946	569	0	2,515	0	2,515	2,515	2,515	0	0
6223	Office Materials & Supplies	14,000	(902)	0	13,098	0	13,098	13,098	13,098	0	0
6224	Print & Non-Print Materials	12,000	(2,624)	0	9,376	0	9,376	9,376	9,376	0	0
6231	Fuel and Lubricants	31,000	(270)	0	30,730	0	30,730	30,730	30,532	198	198
6241	Rental of Buildings	465,000	10,910	0	475,910	0	475,910	475,910	475,910	0	0
6242	Maintenance of Buildings	37,899	18,507	0	56,406	0	56,406	56,406	56,406	0	0
6243	Janitorial & Cleaning Supplies	10,454	(1,352)	0	9,102	0	9,102	9,102	9,102	0	0
6255	Maintenance of Other Infrastructure	1,115	0	0	1,115	0	1,115	1,115	915	200	200
6261	Local Travel & Subsistence	26,600	0	0	26,600	0	26,600	26,600	26,600	0	0
6263	Postage, Telex & Cablegrams	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
6264	Vehicle Spares & Service	22,000	626	0	22,626	0	22,626	22,626	22,626	0	0
6271	Telephone Charges	52,843	(3,674)	0	49,169	0	49,169	49,169	49,169	0	0
6272	Electricity Charges	28,553	(3,227)	0	25,326	0	25,326	25,326	25,326	0	0
6273	Water Charges	12,957	(4,009)	0	8,948	0	8,948	8,948	8,948	0	0
6281	Security Services	32,353	3,776	0	36,129	0	36,129	36,129	36,128	1	1
6282	Equipment Maintenance	14,652	(1,346)	0	13,306	0	13,306	13,306	13,306	0	0
6283	Cleaning & Extermination Services	9,043	1,222	0	10,265	0	10,265	10,265	10,265	0	0
6284	Other	24,406	423	0	24,829	0	24,829	24,829	24,829	0	0
6291	National & Other Events	6,500	0	0	6,500	0	6,500	6,500	6,132	368	368
6293	Refreshment and Meals	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6294	Other	45,000	6,421	0	51,421	0	51,421	51,421	51,421	0	0
6302	Training (including Scholarships)	1,534	(1,014)	0	520	0	520	520	520	0	0
6311	Rates and Taxes	1,026	0	0	1,026	0	1,026	1,026	1,026	0	0
6331	Refunds of Revenues	500	(179)	0	321	0	321	321	248	73	73

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 043 - DEVELOPMENT OF FOREIGN TRADE POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	37,959	(455)	0	37,504	0	37,504	37,498	37,498	6	0
6111	Administrative	3,225	0	0	3,225	0	3,225	3,225	3,225	0	0
6112	Senior Technical	3,941	0	0	3,941	0	3,941	3,941	3,941	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	48	0	0	48	0	48	48	48	0	0
6115	Semi-Skilled Operatives & Unskilled	43	0	0	43	0	43	43	43	0	0
6116	Contracted Employees	11,906	0	0	11,906	0	11,906	11,906	11,906	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	787	(26)	0	761	0	761	756	756	5	0
6134	National Insurance	454	26	0	480	0	480	479	479	1	0
6223	Office Materials & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6224	Print & Non-Print Materials	1,620	0	0	1,620	0	1,620	1,620	1,620	0	0
6231	Fuel and Lubricants	650	0	0	650	0	650	650	650	0	0
6241	Rental of Buildings	455	(455)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	1,120	0	0	1,120	0	1,120	1,120	1,120	0	0
6243	Janitorial & Cleaning Supplies	720	0	0	720	0	720	720	720	0	0
6261	Local Travel & Subsistence	1,710	150	0	1,860	0	1,860	1,860	1,860	0	0
6263	Postage, Telex & Cablegrams	150	0	0	150	0	150	150	150	0	0
6264	Vehicle Spares & Service	800	(120)	0	680	0	680	680	680	0	0
6271	Telephone Charges	2,000	(200)	0	1,800	0	1,800	1,800	1,800	0	0
6272	Electricity Charges	0	0	0	0	0	0	0	0	0	0
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6283	Cleaning & Extermination Services	600	(100)	0	500	0	500	500	500	0	0
6293	Refreshment and Meals	2,800	270	0	3,070	0	3,070	3,070	3,070	0	0
6294	Other	1,330	0	0	1,330	0	1,330	1,330	1,330	0	0
6322	Subsid & Cont to Intl Org	0	0	0	0	0	0	0	0	0	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 07 - PARLIAMENT OFFICE
PROGRAMME 071 - NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		880,696	0	5,571	886,267	0	886,267	886,267	872,782	13,485	13,485
6111	Administrative	14,469	406	0	14,875	0	14,875	14,875	14,875	0	0
6112	Senior Technical	2,878	332	0	3,210	0	3,210	3,210	3,210	0	0
6113	Other Technical & Craft Skilled	726	37	0	763	0	763	763	763	0	0
6114	Clerical & Office Support	6,781	189	0	6,970	0	6,970	6,970	6,970	0	0
6115	Semi-Skilled Operatives & Unskilled	4,518	210	0	4,728	0	4,728	4,728	4,728	0	0
6116	Contracted Employees	91,302	0	0	91,302	0	91,302	91,302	91,042	260	260
6131	Other Direct Labour Costs	7,796	(405)	0	7,391	0	7,391	7,391	7,352	39	39
6133	Benefits & Allowances	4,651	(671)	0	3,980	0	3,980	3,980	3,980	0	0
6134	National Insurance	2,439	(98)	0	2,341	0	2,341	2,341	2,341	0	0
6221	Drugs & Medical Supplies	200	100	0	300	0	300	300	299	1	1
6222	Field Materials & Supplies	130	0	0	130	0	130	130	128	2	2
6223	Office Materials & Supplies	17,000	3,520	0	20,520	0	20,520	20,520	20,450	70	70
6224	Print & Non-Print Materials	3,396	0	0	3,396	0	3,396	3,396	3,358	38	38
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	3,789	211	211
6242	Maintenance of Buildings	9,100	0	0	9,100	0	9,100	9,100	5,515	3,585	3,585
6243	Janitorial & Cleaning Supplies	3,300	1,129	0	4,429	0	4,429	4,429	4,428	1	1
6255	Maintenance of Other Infrastructure	3,114	450	0	3,564	0	3,564	3,564	3,208	356	356
6261	Local Travel & Subsistence	6,000	1,450	0	7,450	0	7,450	7,450	6,573	877	877
6263	Postage, Telex & Cablegrams	70	0	0	70	0	70	70	64	6	6
6264	Vehicle Spares & Service	7,500	(1,501)	0	5,999	0	5,999	5,999	5,193	806	806
6265	Other Transport, Travel & Postage	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	3,300	171	0	3,471	0	3,471	3,471	3,468	3	3
6272	Electricity Charges	21,700	(1,033)	0	20,667	0	20,667	20,667	20,055	612	612
6273	Water Charges	1,344	0	0	1,344	0	1,344	1,344	1,344	0	0
6282	Equipment Maintenance	8,000	750	0	8,750	0	8,750	8,750	8,326	424	424
6283	Cleaning & Extermination Services	3,800	1,000	0	4,800	0	4,800	4,800	4,615	185	185
6284	Other	41,200	(12,937)	0	28,263	0	28,263	28,263	27,847	416	416
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	35,400	6,900	0	42,300	0	42,300	42,300	37,806	4,494	4,494

**AGENCY 07 - PARLIAMENT OFFICE
PROGRAMME 071 - NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	500	0	0	500	0	500	500	0	500	500
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	789	211	211
6321	Subsid & Cont to Local Org	564,661	1	5,571	570,233	0	570,233	570,233	570,233	0	0
6322	Subsid & Cont to Intl Org	10,421	0	0	10,421	0	10,421	10,421	10,033	388	388

MR. S. ISAACS
HEAD OF BUDGET AGENCY

AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
PROGRAMME 091 - PUBLIC & POLICE SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	48,314	0	0	48,314	0	48,314	48,288	47,640	674	648
6111	Administrative	11,194	(272)	0	10,922	0	10,922	10,922	10,922	0	0
6113	Other Technical & Craft Skilled	2,610	(169)	0	2,441	0	2,441	2,416	2,416	25	0
6114	Clerical & Office Support	1,298	995	0	2,293	0	2,293	2,293	2,293	0	0
6115	Semi-Skilled Operatives & Unskilled	1,032	51	0	1,083	0	1,083	1,083	1,083	0	0
6116	Contracted Employees	11,873	(676)	0	11,197	0	11,197	11,196	11,177	20	19
6131	Other Direct Labour Costs	1,008	22	0	1,030	0	1,030	1,030	1,030	0	0
6133	Benefits & Allowances	1,714	5	0	1,719	0	1,719	1,719	1,719	0	0
6134	National Insurance	1,129	44	0	1,173	0	1,173	1,173	1,173	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6223	Office Materials & Supplies	1,790	54	0	1,844	0	1,844	1,844	1,843	1	1
6224	Print & Non-Print Materials	540	0	0	540	0	540	540	539	1	1
6231	Fuel and Lubricants	700	0	0	700	0	700	700	636	64	64
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6243	Janitorial & Cleaning Supplies	399	120	0	519	0	519	519	519	0	0
6261	Local Travel & Subsistence	654	0	0	654	0	654	654	654	0	0
6263	Postage, Telex & Cablegrams	47	0	0	47	0	47	47	47	0	0
6264	Vehicle Spares & Service	428	54	0	482	0	482	482	482	0	0
6271	Telephone Charges	1,150	5	0	1,155	0	1,155	1,155	1,155	0	0
6272	Electricity Charges	3,130	(320)	0	2,810	0	2,810	2,810	2,252	558	558
6281	Security Services	425	7	0	432	0	432	432	432	0	0
6282	Equipment Maintenance	810	0	0	810	0	810	810	810	0	0
6283	Cleaning & Extermination Services	685	(115)	0	570	0	570	570	569	1	1
6284	Other	630	(5)	0	625	0	625	625	624	1	1
6293	Refreshment and Meals	1,850	200	0	2,050	0	2,050	2,050	2,050	0	0
6294	Other	138	0	0	138	0	138	138	138	0	0
6302	Training (including Scholarships)	50	0	0	50	0	50	50	47	3	3

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

AGENCY 10 - TEACHING SERVICE COMMISSION
PROGRAMME 101 - TEACHING SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	76,065	0	0	76,065	0	76,065	76,056	72,218	3,847	3,838
6111	Administrative	7,416	(92)	0	7,324	0	7,324	7,324	7,324	0	0
6113	Other Technical & Craft Skilled	2,721	0	0	2,721	0	2,721	2,721	2,721	0	0
6114	Clerical & Office Support	6,727	0	0	6,727	0	6,727	6,719	6,719	8	0
6115	Semi-Skilled Operatives & Unskilled	2,064	0	0	2,064	0	2,064	2,064	2,064	0	0
6116	Contracted Employees	25,738	0	0	25,738	0	25,738	25,738	25,738	0	0
6131	Other Direct Labour Costs	42	31	0	73	0	73	72	72	1	0
6133	Benefits & Allowances	1,710	61	0	1,771	0	1,771	1,771	1,771	0	0
6134	National Insurance	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Materials & Supplies	270	0	0	270	0	270	270	269	1	1
6223	Office Materials & Supplies	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6224	Print & Non-Print Materials	610	0	0	610	0	610	610	609	1	1
6231	Fuel and Lubricants	1,300	7	0	1,307	0	1,307	1,307	1,307	0	0
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	2,300	1,700	1,700
6243	Janitorial & Cleaning Supplies	530	0	0	530	0	530	530	530	0	0
6255	Maintenance of Other Infrastructure	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6261	Local Travel & Subsistence	2,800	(36)	0	2,764	0	2,764	2,764	1,551	1,213	1,213
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	15	15	15
6264	Vehicle Spares & Service	800	29	0	829	0	829	829	829	0	0
6271	Telephone Charges	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6272	Electricity Charges	300	0	0	300	0	300	300	100	200	200
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	2,800	0	0	2,800	0	2,800	2,800	2,400	400	400
6282	Equipment Maintenance	1,600	0	0	1,600	0	1,600	1,600	1,473	127	127
6283	Cleaning & Extermination Services	185	0	0	185	0	185	185	90	95	95
6284	Other	2,512	0	0	2,512	0	2,512	2,512	2,512	0	0
6291	National & Other Events	50	0	0	50	0	50	50	45	5	5
6293	Refreshment and Meals	3,110	0	0	3,110	0	3,110	3,110	3,107	3	3
6294	Other	500	0	0	500	0	500	500	497	3	3
6302	Training (including Scholarships)	320	0	0	320	0	320	320	245	75	75

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 11 - GUYANA ELECTIONS COMMISSION
PROGRAMME 111 - ELECTIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	1,669,765	0	0	1,669,765	0	1,669,765	1,573,529	1,489,201	180,564	84,328
6111	Administrative	14,988	0	0	14,988	0	14,988	14,988	14,988	0	0
6112	Senior Technical	17,176	0	0	17,176	0	17,176	17,176	17,176	0	0
6113	Other Technical & Craft Skilled	20,124	0	0	20,124	0	20,124	20,124	20,124	0	0
6114	Clerical & Office Support	208,992	0	0	208,992	0	208,992	208,992	208,983	9	9
6115	Semi-Skilled Operatives & Unskilled	27,460	0	0	27,460	0	27,460	27,460	27,460	0	0
6116	Contracted Employees	249,431	(1,000)	0	248,431	0	248,431	248,431	248,287	144	144
6131	Other Direct Labour Costs	3,946	2,913	0	6,859	0	6,859	6,859	6,799	60	60
6133	Benefits & Allowances	20,177	(1,913)	0	18,264	0	18,264	18,264	18,264	0	0
6134	National Insurance	21,100	0	0	21,100	0	21,100	21,100	21,100	0	0
6221	Drugs & Medical Supplies	1,409	0	0	1,409	0	1,409	1,409	1,187	222	222
6222	Field Materials & Supplies	8,031	0	0	8,031	0	8,031	8,031	5,363	2,668	2,668
6223	Office Materials & Supplies	52,203	0	0	52,203	0	52,203	52,203	45,911	6,292	6,292
6224	Print & Non-Print Materials	14,965	500	0	15,465	0	15,465	15,465	15,427	38	38
6231	Fuel and Lubricants	24,000	4,200	0	28,200	0	28,200	28,200	26,490	1,710	1,710
6241	Rental of Buildings	55,134	5,480	0	60,614	0	60,614	60,614	60,112	502	502
6242	Maintenance of Buildings	12,000	12,900	0	24,900	0	24,900	24,900	23,526	1,374	1,374
6243	Janitorial & Cleaning Supplies	3,045	200	0	3,245	0	3,245	3,245	3,107	138	138
6255	Maintenance of Other Infrastructure	8,700	16,100	0	24,800	0	24,800	24,800	21,144	3,656	3,656
6261	Local Travel & Subsistence	62,045	(700)	0	61,345	0	61,345	61,345	39,137	22,208	22,208
6263	Postage, Telex & Cablegrams	3,403	0	0	3,403	0	3,403	3,403	368	3,035	3,035
6264	Vehicle Spares & Service	18,000	0	0	18,000	0	18,000	18,000	16,894	1,106	1,106
6265	Other Transport, Travel & Postage	53,940	39,875	0	93,815	0	93,815	93,815	76,579	17,236	17,236
6271	Telephone Charges	14,898	0	0	14,898	0	14,898	14,898	12,911	1,987	1,987
6272	Electricity Charges	40,500	0	0	40,500	0	40,500	33,571	31,774	8,726	1,797
6273	Water Charges	8,529	540	0	9,069	0	9,069	9,069	8,968	101	101
6281	Security Services	183,591	(37,865)	0	145,726	0	145,726	145,726	141,440	4,286	4,286
6282	Equipment Maintenance	18,090	0	0	18,090	0	18,090	11,429	4,210	13,880	7,219
6283	Cleaning & Extermination Services	6,196	0	0	6,196	0	6,196	6,196	5,778	418	418
6284	Other	176,279	(13,620)	0	162,659	0	162,659	162,659	158,351	4,308	4,308

**AGENCY 11 - GUYANA ELECTIONS COMMISSION
PROGRAMME 111 - ELECTIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	10,179	0	0	10,179	0	10,179	10,179	7,178	3,001	3,001
6294	Other	268,066	(5,510)	0	262,556	0	262,556	199,087	198,550	64,006	537
6302	Training (including Scholarships)	43,168	(22,100)	0	21,068	0	21,068	1,891	1,615	19,453	276

MR. K. LOWENFIELD
HEAD OF BUDGET AGENCY

**AGENCY 11 - GUYANA ELECTIONS COMMISSION
PROGRAMME 112 - ELECTIONS ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	1,586,243	0	0	1,586,243	0	1,586,243	0	0	1,586,243	0
6221	Drugs & Medical Supplies	607	0	0	607	0	607	0	0	607	0
6222	Field Materials & Supplies	28,198	0	0	28,198	0	28,198	0	0	28,198	0
6223	Office Materials & Supplies	47,313	0	0	47,313	0	47,313	0	0	47,313	0
6224	Print & Non-Print Materials	112,790	0	0	112,790	0	112,790	0	0	112,790	0
6231	Fuel and Lubricants	45,957	0	0	45,957	0	45,957	0	0	45,957	0
6241	Rental of Buildings	5,540	0	0	5,540	0	5,540	0	0	5,540	0
6243	Janitorial & Cleaning Supplies	1,545	0	0	1,545	0	1,545	0	0	1,545	0
6261	Local Travel & Subsistence	67,743	0	0	67,743	0	67,743	0	0	67,743	0
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	46,389	0	0	46,389	0	46,389	0	0	46,389	0
6271	Telephone Charges	7,441	0	0	7,441	0	7,441	0	0	7,441	0
6272	Electricity Charges	612	0	0	612	0	612	0	0	612	0
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	65,020	0	0	65,020	0	65,020	0	0	65,020	0
6282	Equipment Maintenance	2,168	0	0	2,168	0	2,168	0	0	2,168	0
6283	Cleaning & Extermination Services	2,880	0	0	2,880	0	2,880	0	0	2,880	0
6284	Other	104,074	0	0	104,074	0	104,074	0	0	104,074	0
6293	Refreshment and Meals	53,737	0	0	53,737	0	53,737	0	0	53,737	0
6294	Other	902,764	0	0	902,764	0	902,764	0	0	902,764	0
6302	Training (including Scholarships)	91,465	0	0	91,465	0	91,465	0	0	91,465	0

MR. K. LOWENFIELD
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 131 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		96,650	(867)	0	95,783	0	95,783	95,783	95,782	1	1
6112	Senior Technical	1,229	(907)	0	322	0	322	322	322	0	0
6113	Other Technical & Craft Skilled	832	(31)	0	801	0	801	801	801	0	0
6114	Clerical & Office Support	628	(523)	0	105	0	105	105	105	0	0
6116	Contracted Employees	39,168	1,014	0	40,182	0	40,182	40,182	40,182	0	0
6131	Other Direct Labour Costs	96	(80)	0	16	0	16	16	16	0	0
6133	Benefits & Allowances	224	(224)	0	0	0	0	0	0	0	0
6134	National Insurance	210	(116)	0	94	0	94	94	94	0	0
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	120	0	0
6222	Field Materials & Supplies	185	0	0	185	0	185	185	185	0	0
6223	Office Materials & Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6231	Fuel and Lubricants	6,000	2,000	0	8,000	0	8,000	8,000	8,000	0	0
6241	Rental of Buildings	0	225	0	225	0	225	225	225	0	0
6242	Maintenance of Buildings	500	0	0	500	0	500	500	499	1	1
6243	Janitorial & Cleaning Supplies	220	0	0	220	0	220	220	220	0	0
6261	Local Travel & Subsistence	6,000	1,200	0	7,200	0	7,200	7,200	7,200	0	0
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6265	Other Transport, Travel & Postage	20,962	(5,481)	0	15,481	0	15,481	15,481	15,481	0	0
6271	Telephone Charges	3,000	890	0	3,890	0	3,890	3,890	3,890	0	0
6272	Electricity Charges	551	275	0	826	0	826	826	826	0	0
6281	Security Services	10,000	846	0	10,846	0	10,846	10,846	10,846	0	0
6282	Equipment Maintenance	700	0	0	700	0	700	700	700	0	0
6283	Cleaning & Extermination Services	170	0	0	170	0	170	170	170	0	0
6284	Other	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	440	0	0	440	0	440	440	440	0	0
6294	Other	105	45	0	150	0	150	150	150	0	0

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 132 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	44,832	(126)	0	44,706	0	44,706	44,706	44,705	1	1
6111	Administrative	4,293	0	0	4,293	0	4,293	4,293	4,293	0	0
6113	Other Technical & Craft Skilled	0	735	0	735	0	735	735	735	0	0
6114	Clerical & Office Support	3,242	(209)	0	3,033	0	3,033	3,033	3,033	0	0
6115	Semi-Skilled Operatives & Unskilled	1,032	0	0	1,032	0	1,032	1,032	1,032	0	0
6116	Contracted Employees	12,337	(488)	0	11,849	0	11,849	11,849	11,849	0	0
6131	Other Direct Labour Costs	96	0	0	96	0	96	96	96	0	0
6133	Benefits & Allowances	1,005	(139)	0	866	0	866	866	866	0	0
6134	National Insurance	775	(25)	0	750	0	750	750	750	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	40	0	0	40	0	40	40	40	0	0
6223	Office Materials & Supplies	700	0	0	700	0	700	700	700	0	0
6224	Print & Non-Print Materials	400	0	0	400	0	400	400	400	0	0
6231	Fuel and Lubricants	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & Cleaning Supplies	240	0	0	240	0	240	240	240	0	0
6255	Maintenance of Other Infrastructure	500	0	0	500	0	500	500	499	1	1
6261	Local Travel & Subsistence	220	0	0	220	0	220	220	220	0	0
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6271	Telephone Charges	990	0	0	990	0	990	990	990	0	0
6272	Electricity Charges	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6273	Water Charges	200	0	0	200	0	200	200	200	0	0
6281	Security Services	5,386	0	0	5,386	0	5,386	5,386	5,386	0	0
6282	Equipment Maintenance	990	0	0	990	0	990	990	990	0	0
6283	Cleaning & Extermination Services	220	0	0	220	0	220	220	220	0	0
6284	Other	686	0	0	686	0	686	686	686	0	0
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
6293	Refreshment and Meals	300	0	0	300	0	300	300	300	0	0
6294	Other	100	0	0	100	0	100	100	100	0	0

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 133 - REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		159,729	993	24,200	184,922	0	184,922	184,922	184,922	0	0
6111	Administrative	16,346	572	0	16,918	0	16,918	16,918	16,918	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	9,966	729	0	10,695	0	10,695	10,695	10,695	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,693	(308)	0	1,385	0	1,385	1,385	1,385	0	0
6134	National Insurance	1,172	0	0	1,172	0	1,172	1,172	1,172	0	0
6211	Expenses Specific to the Agency	92,810	45	0	92,855	0	92,855	92,855	92,855	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	60	0	0	60	0	60	60	60	0	0
6223	Office Materials & Supplies	400	0	0	400	0	400	400	400	0	0
6224	Print & Non-Print Materials	2,730	191	0	2,921	0	2,921	2,921	2,921	0	0
6231	Fuel and Lubricants	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
6261	Local Travel & Subsistence	500	0	0	500	0	500	500	500	0	0
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	200	0	0	200	0	200	200	200	0	0
6265	Other Transport, Travel & Postage	100	0	0	100	0	100	100	100	0	0
6271	Telephone Charges	850	600	0	1,450	0	1,450	1,450	1,450	0	0
6281	Security Services	0	500	0	500	0	500	500	500	0	0
6282	Equipment Maintenance	450	0	0	450	0	450	450	450	0	0
6283	Cleaning & Extermination Services	30	0	0	30	0	30	30	30	0	0
6284	Other	14,927	(1,145)	0	13,782	0	13,782	13,782	13,782	0	0
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	80	0	0	80	0	80	80	80	0	0
6294	Other	600	0	0	600	0	600	600	600	0	0
6302	Training (including Scholarships)	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6312	Subventions to Local Authorities	5,000	(191)	24,200	29,009	0	29,009	29,009	29,009	0	0
6322	Subsid & Cont to Intl Org	500	0	0	500	0	500	500	500	0	0

MR. C. CROAL
HEAD OF BUDGET AGENCY

AGENCY 14 - PUBLIC SERVICE MINISTRY
PROGRAMME 141 - PUBLIC SERVICE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	746,710	0	50,000	796,710	0	796,710	796,710	796,611	99	99
6111	Administrative	5,386	(222)	0	5,164	0	5,164	5,164	5,164	0	0
6112	Senior Technical	1,483	74	0	1,557	0	1,557	1,557	1,557	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	3,819	234	0	4,053	0	4,053	4,053	4,053	0	0
6115	Semi-Skilled Operatives & Unskilled	1,637	(288)	0	1,349	0	1,349	1,349	1,349	0	0
6116	Contracted Employees	55,358	933	0	56,291	0	56,291	56,291	56,211	80	80
6117	Temporary Employees	1,821	(84)	0	1,737	0	1,737	1,737	1,737	0	0
6131	Other Direct Labour Costs	958	(425)	0	533	0	533	533	533	0	0
6133	Benefits & Allowances	1,454	(141)	0	1,313	0	1,313	1,313	1,313	0	0
6134	National Insurance	929	(81)	0	848	0	848	848	848	0	0
6221	Drugs & Medical Supplies	67	0	0	67	0	67	67	63	4	4
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	293	400	0	693	0	693	693	693	0	0
6231	Fuel and Lubricants	7,400	0	0	7,400	0	7,400	7,400	7,400	0	0
6242	Maintenance of Buildings	3,000	(2,200)	0	800	0	800	800	800	0	0
6243	Janitorial & Cleaning Supplies	900	135	0	1,035	0	1,035	1,035	1,034	1	1
6255	Maintenance of Other Infrastructure	200	(6)	0	194	0	194	194	190	4	4
6261	Local Travel & Subsistence	4,770	0	0	4,770	0	4,770	4,770	4,769	1	1
6263	Postage, Telex & Cablegrams	130	0	0	130	0	130	130	126	4	4
6264	Vehicle Spares & Service	2,650	1,250	0	3,900	0	3,900	3,900	3,900	0	0
6271	Telephone Charges	1,776	1,250	0	3,026	0	3,026	3,026	3,026	0	0
6272	Electricity Charges	5,400	(435)	0	4,965	0	4,965	4,965	4,965	0	0
6273	Water Charges	1,976	0	0	1,976	0	1,976	1,976	1,976	0	0
6281	Security Services	15,103	0	0	15,103	0	15,103	15,103	15,103	0	0
6282	Equipment Maintenance	1,683	(320)	0	1,363	0	1,363	1,363	1,362	1	1
6283	Cleaning & Extermination Services	393	(98)	0	295	0	295	295	295	0	0
6284	Other	1,500	(400)	0	1,100	0	1,100	1,100	1,099	1	1
6291	National & Other Events	475	(300)	0	175	0	175	175	175	0	0
6293	Refreshment and Meals	830	0	0	830	0	830	830	829	1	1

**AGENCY 14 - PUBLIC SERVICE MINISTRY
PROGRAMME 141 - PUBLIC SERVICE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	2,408	620	0	3,028	0	3,028	3,028	3,027	1	1
6302	Training (including Scholarships)	616,496	0	50,000	666,496	0	666,496	666,496	666,496	0	0
6322	Subsid & Cont to Intl Org	4,415	104	0	4,519	0	4,519	4,519	4,518	1	1

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 15 - MINISTRY OF FOREIGN TRADE & INTERNATIONAL COOP.
PROGRAMME 151 - FOREIGN TRADE & INTERNATIONAL COOPERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		0	0	0	0	0	0	0	0	0	0
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 – AMERINDIAN DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		398,592	0	0	398,592	0	398,592	398,492	392,028	6,564	6,464
6111	Administrative	4,651	543	0	5,194	0	5,194	5,194	5,194	0	0
6112	Senior Technical	723	(629)	0	94	0	94	94	94	0	0
6113	Other Technical & Craft Skilled	821	0	0	821	0	821	821	821	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	5,437	0	0	5,437	0	5,437	5,437	5,437	0	0
6116	Contracted Employees	95,060	0	0	95,060	0	95,060	95,060	95,060	0	0
6131	Other Direct Labour Costs	0	7	0	7	0	7	7	7	0	0
6133	Benefits & Allowances	969	79	0	1,048	0	1,048	1,048	1,048	0	0
6134	National Insurance	907	0	0	907	0	907	907	907	0	0
6221	Drugs & Medical Supplies	270	(100)	0	170	0	170	170	165	5	5
6222	Field Materials & Supplies	200	0	0	200	0	200	200	199	1	1
6223	Office Materials & Supplies	2,600	0	0	2,600	0	2,600	2,600	2,565	35	35
6224	Print & Non-Print Materials	1,450	(200)	0	1,250	0	1,250	1,250	1,245	5	5
6231	Fuel and Lubricants	16,055	1,700	0	17,755	0	17,755	17,755	17,746	9	9
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	7,520	0	0	7,520	0	7,520	7,520	5,485	2,035	2035
6243	Janitorial & Cleaning Supplies	2,300	200	0	2,500	0	2,500	2,500	2,412	88	88
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	2,040	960	960
6261	Local Travel & Subsistence	10,893	(1,800)	0	9,093	0	9,093	9,093	8,101	992	992
6263	Postage, Telex & Cablegrams	75	(75)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	10,500	4,000	0	14,500	0	14,500	14,500	14,473	27	27
6265	Other Transport, Travel & Postage	30,000	3,000	0	33,000	0	33,000	33,000	32,899	101	101
6271	Telephone Charges	4,200	0	0	4,200	0	4,200	4,200	4,050	150	150
6272	Electricity Charges	15,000	(5,725)	0	9,275	0	9,275	9,275	8,386	889	889
6273	Water Charges	3,096	0	0	3,096	0	3,096	3,096	3,096	0	0
6281	Security Services	17,500	(200)	0	17,300	0	17,300	17,300	16,764	536	536
6282	Equipment Maintenance	2,300	200	0	2,500	0	2,500	2,500	2,482	18	18
6283	Cleaning & Extermination Services	3,400	(900)	0	2,500	0	2,500	2,500	2,291	209	209
6284	Other	6,123	(300)	0	5,823	0	5,823	5,823	5,815	8	8

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 – AMERINDIAN DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	31,000	2,500	0	33,500	0	33,500	33,500	33,472	28	28
6292	Dietary	29,000	1,500	0	30,500	0	30,500	30,500	30,446	54	54
6293	Refreshment and Meals	1,800	750	0	2,550	0	2,550	2,550	2,549	1	1
6294	Other	2,200	0	0	2,200	0	2,200	2,200	2,196	4	4
6302	Training (including Scholarships)	76,600	(500)	0	76,100	0	76,100	76,000	75,788	312	212
6321	Subsid & Cont to Local Org	12,942	(4,050)	0	8,892	0	8,892	8,892	8,795	97	97

MR. N. DHARAMLALL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	3,933,808	0	5,220,000	9,153,808	0	9,153,808	9,153,602	9,153,252	556	350
6111	Administrative	11,116	(873)	0	10,243	0	10,243	10,243	10,243	0	0
6112	Senior Technical	3,966	649	0	4,615	0	4,615	4,615	4,615	0	0
6113	Other Technical & Craft Skilled	6,758	603	0	7,361	0	7,361	7,361	7,361	0	0
6114	Clerical & Office Support	8,685	(624)	0	8,061	0	8,061	8,061	8,061	0	0
6115	Semi-Skilled Operatives & Unskilled	2,064	0	0	2,064	0	2,064	2,064	2,064	0	0
6116	Contracted Employees	202,397	0	0	202,397	0	202,397	202,397	202,372	25	25
6117	Temporary Employees	9,256	0	0	9,256	0	9,256	9,256	9,251	5	5
6131	Other Direct Labour Costs	384	0	0	384	0	384	203	203	181	0
6133	Benefits & Allowances	2,760	11	0	2,771	0	2,771	2,755	2,755	16	0
6134	National Insurance	2,381	234	0	2,615	0	2,615	2,606	2,606	9	0
6221	Drugs & Medical Supplies	133	0	0	133	0	133	133	133	0	0
6222	Field Materials & Supplies	200	0	0	200	0	200	200	200	0	0
6223	Office Materials & Supplies	4,021	(500)	0	3,521	0	3,521	3,521	3,521	0	0
6224	Print & Non-Print Materials	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6231	Fuel and Lubricants	7,100	(1)	0	7,099	0	7,099	7,099	7,099	0	0
6242	Maintenance of Buildings	8,000	105	0	8,105	0	8,105	8,105	8,000	105	105
6243	Janitorial & Cleaning Supplies	1,580	0	0	1,580	0	1,580	1,580	1,580	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,785	215	215
6261	Local Travel & Subsistence	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6263	Postage, Telex & Cablegrams	30	(8)	0	22	0	22	22	22	0	0
6264	Vehicle Spares & Service	4,400	500	0	4,900	0	4,900	4,900	4,900	0	0
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6271	Telephone Charges	3,950	(12)	0	3,938	0	3,938	3,938	3,938	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	1,613	0	0	1,613	0	1,613	1,613	1,613	0	0
6281	Security Services	13,750	0	0	13,750	0	13,750	13,750	13,750	0	0
6282	Equipment Maintenance	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6283	Cleaning & Extermination Services	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6284	Other	4,959	(77)	0	4,882	0	4,882	4,882	4,882	0	0

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6293	Refreshment and Meals	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6294	Other	10,500	(7)	0	10,493	0	10,493	10,493	10,493	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0
6321	Subsid & Cont to Local Org	3,522,528	0	5,220,000	8,742,528	0	8,742,528	8,742,528	8,742,528	0	0
6322	Subsid & Cont to Intl Org	52,477	0	0	52,477	0	52,477	52,477	52,477	0	0

MR. G. JERVIS
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	117,956	0	0	117,956	0	117,956	117,956	111,286	6,670	6,670
6111	Administrative	2,912	0	0	2,912	0	2,912	2,912	2,912	0	0
6112	Senior Technical	3,676	0	0	3,676	0	3,676	3,676	3,676	0	0
6113	Other Technical & Craft Skilled	873	(1)	0	872	0	872	872	872	0	0
6114	Clerical & Office Support	1,186	0	0	1,186	0	1,186	1,186	1,186	0	0
6115	Semi-Skilled Operatives & Unskilled	4,550	(1)	0	4,549	0	4,549	4,549	4,549	0	0
6116	Contracted Employees	39,645	0	0	39,645	0	39,645	39,645	39,387	258	258
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	180	0	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	1,678	2	0	1,680	0	1,680	1,680	1,680	0	0
6134	National Insurance	909	0	0	909	0	909	909	909	0	0
6221	Drugs & Medical Supplies	35	0	0	35	0	35	35	35	0	0
6222	Field Materials & Supplies	1,560	0	0	1,560	0	1,560	1,560	1,560	0	0
6223	Office Materials & Supplies	900	0	0	900	0	900	900	900	0	0
6224	Print & Non-Print Materials	564	0	0	564	0	564	564	564	0	0
6231	Fuel and Lubricants	5,100	0	0	5,100	0	5,100	5,100	5,064	36	36
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
6243	Janitorial & Cleaning Supplies	140	0	0	140	0	140	140	140	0	0
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6252	Maintenance of Bridges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6253	Main of Drainage & Irrigation Works	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6261	Local Travel & Subsistence	3,709	0	0	3,709	0	3,709	3,709	3,708	1	1
6263	Postage, Telex & Cablegrams	42	0	0	42	0	42	42	21	21	21
6264	Vehicle Spares & Service	2,760	0	0	2,760	0	2,760	2,760	2,693	67	67
6265	Other Transport, Travel & Postage	200	0	0	200	0	200	200	200	0	0
6271	Telephone Charges	730	0	0	730	0	730	730	703	27	27
6272	Electricity Charges	2,625	0	0	2,625	0	2,625	2,625	2,625	0	0
6273	Water Charges	155	0	0	155	0	155	155	155	0	0
6281	Security Services	5,940	0	0	5,940	0	5,940	5,940	5,940	0	0
6282	Equipment Maintenance	1,129	0	0	1,129	0	1,129	1,129	1,129	0	0

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6283	Cleaning & Extermination Services	683	0	0	683	0	683	683	683	0	0
6284	Other	475	0	0	475	0	475	475	475	0	0
6291	National & Other Events	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6293	Refreshment and Meals	930	0	0	930	0	930	930	930	0	0
6294	Other	1,052	0	0	1,052	0	1,052	1,052	1,052	0	0
6302	Training (including Scholarships)	4,818	0	0	4,818	0	4,818	4,818	4,818	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6322	Subsid & Cont to Intl Org	20,000	0	0	20,000	0	20,000	20,000	13,743	6,257	6,257

MR. G. JERVIS
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	390,764	1	0	390,765	0	390,765	383,510	382,673	8,092	837
6112	Senior Technical	7,021	0	0	7,021	0	7,021	6,749	6,749	272	0
6113	Other Technical & Craft Skilled	12,172	0	0	12,172	0	12,172	11,668	11,668	504	0
6114	Clerical & Office Support	1,814	0	0	1,814	0	1,814	1,814	1,814	0	0
6115	Semi-Skilled Operatives & Unskilled	1,032	0	0	1,032	0	1,032	1,032	1,032	0	0
6116	Contracted Employees	45,675	0	0	45,675	0	45,675	43,966	43,965	1,710	1
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	5,363	0	0	5,363	0	5,363	2,245	2,245	3,118	0
6133	Benefits & Allowances	3,252	0	0	3,252	0	3,252	1,878	1,878	1,374	0
6134	National Insurance	1,919	0	0	1,919	0	1,919	1,641	1,641	278	0
6221	Drugs & Medical Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6222	Field Materials & Supplies	17,000	340	0	17,340	0	17,340	17,340	17,340	0	0
6223	Office Materials & Supplies	6,500	(1,185)	0	5,315	0	5,315	5,315	5,315	0	0
6224	Print & Non-Print Materials	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6231	Fuel and Lubricants	17,500	(1,300)	0	16,200	0	16,200	16,200	16,200	0	0
6242	Maintenance of Buildings	9,400	0	0	9,400	0	9,400	9,400	9,285	115	115
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,407	593	593
6261	Local Travel & Subsistence	9,000	2,349	0	11,349	0	11,349	11,349	11,349	0	0
6263	Postage, Telex & Cablegrams	70	0	0	70	0	70	70	70	0	0
6264	Vehicle Spares & Service	6,000	0	0	6,000	0	6,000	6,000	5,972	28	28
6265	Other Transport, Travel & Postage	17,200	(4,646)	0	12,554	0	12,554	12,554	12,554	0	0
6271	Telephone Charges	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6272	Electricity Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6281	Security Services	16,156	0	0	16,156	0	16,156	16,156	16,065	91	91
6282	Equipment Maintenance	33,000	300	0	33,300	0	33,300	33,300	33,300	0	0
6283	Cleaning & Extermination Services	4,000	(22)	0	3,978	0	3,978	3,978	3,978	0	0
6284	Other	34,000	2,246	0	36,246	0	36,246	36,246	36,238	8	8
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	540	0	0	540	0	540	540	540	0	0
6294	Other	450	0	0	450	0	450	450	450	0	0
6302	Training (including Scholarships)	19,000	1,919	0	20,919	0	20,919	20,919	20,919	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6322	Subsid & Cont to Intl Org	74,000	0	0	74,000	0	74,000	74,000	74,000	0	0

MR. G. JERVIS
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM INDUSTRY & COMMERCE
PROGRAMME 231 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	497,596	0	0	497,596	0	497,596	497,457	486,315	11,281	11,142
6111	Administrative	1,229	(38)	0	1,191	0	1,191	1,089	1,089	102	0
6113	Other Technical & Craft Skilled	758	38	0	796	0	796	796	796	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	68,907	0	0	68,907	0	68,907	68,907	65,297	3,610	3,610
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	242	0	0	242	0	242	223	223	19	0
6134	National Insurance	155	0	0	155	0	155	137	137	18	0
6221	Drugs & Medical Supplies	125	0	0	125	0	125	125	124	1	1
6222	Field Materials & Supplies	606	0	0	606	0	606	606	590	16	16
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6224	Print & Non-Print Materials	1,211	0	0	1,211	0	1,211	1,211	1,197	14	14
6231	Fuel and Lubricants	6,000	(400)	0	5,600	0	5,600	5,600	5,135	465	465
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6243	Janitorial & Cleaning Supplies	4,145	0	0	4,145	0	4,145	4,145	4,145	0	0
6252	Maintenance of Bridges	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,987	13	13
6261	Local Travel & Subsistence	5,539	(1,406)	0	4,133	0	4,133	4,133	3,018	1,115	1,115
6263	Postage, Telex & Cablegrams	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Service	4,500	0	0	4,500	0	4,500	4,500	4,498	2	2
6265	Other Transport, Travel & Postage	300	0	0	300	0	300	300	299	1	1
6271	Telephone Charges	4,170	0	0	4,170	0	4,170	4,170	4,170	0	0
6272	Electricity Charges	27,343	0	0	27,343	0	27,343	27,343	27,343	0	0
6273	Water Charges	4,419	0	0	4,419	0	4,419	4,419	4,419	0	0
6281	Security Services	34,617	0	0	34,617	0	34,617	34,617	34,259	358	358
6282	Equipment Maintenance	4,032	(800)	0	3,232	0	3,232	3,232	3,151	81	81
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	294	106	106
6284	Other	8,510	400	0	8,910	0	8,910	8,910	8,895	15	15

AGENCY 23 - MINISTRY OF TOURISM INDUSTRY & COMMERCE
PROGRAMME 231 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	34,000	9,067	0	43,067	0	43,067	43,067	38,373	4,694	4,694
6293	Refreshment and Meals	1,390	139	0	1,529	0	1,529	1,529	1,529	0	0
6294	Other	200	0	0	200	0	200	200	199	1	1
6302	Training (including Scholarships)	650	0	0	650	0	650	650	0	650	650
6321	Subsid & Cont to Local Org	239,123	0	0	239,123	0	239,123	239,123	239,123	0	0
6322	Subsid & Cont to Intl Org	17,000	(7,000)	0	10,000	0	10,000	10,000	10,000	0	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM INDUSTRY & COMMERCE
PROGRAMME 232 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	65,677	108	0	65,785	0	65,785	65,783	63,046	2,739	2,737
6111	Administrative	3,396	0	0	3,396	0	3,396	3,396	3,396	0	0
6113	Other Technical & Craft Skilled	829	38	0	867	0	867	867	867	0	0
6114	Clerical & Office Support	3,599	(38)	0	3,561	0	3,561	3,561	3,561	0	0
6115	Semi-Skilled Operatives & Unskilled	1,032	0	0	1,032	0	1,032	1,032	1,032	0	0
6116	Contracted Employees	9,301	0	0	9,301	0	9,301	9,301	9,300	1	1
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	252	108	0	360	0	360	360	360	0	0
6133	Benefits & Allowances	732	0	0	732	0	732	731	731	1	0
6134	National Insurance	706	0	0	706	0	706	706	706	0	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6223	Office Materials & Supplies	2,020	0	0	2,020	0	2,020	2,020	2,020	0	0
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	556	44	44
6231	Fuel and Lubricants	260	0	0	260	0	260	260	260	0	0
6242	Maintenance of Buildings	10,550	0	0	10,550	0	10,550	10,550	8,314	2,236	2236
6243	Janitorial & Cleaning Supplies	752	0	0	752	0	752	752	752	0	0
6255	Maintenance of Other Infrastructure	2,350	0	0	2,350	0	2,350	2,350	2,043	307	307
6261	Local Travel & Subsistence	920	0	0	920	0	920	920	903	17	17
6263	Postage, Telex & Cablegrams	72	0	0	72	0	72	72	71	1	1
6264	Vehicle Spares & Service	300	0	0	300	0	300	300	300	0	0
6271	Telephone Charges	900	0	0	900	0	900	900	900	0	0
6272	Electricity Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6281	Security Services	9,259	0	0	9,259	0	9,259	9,259	9,259	0	0
6282	Equipment Maintenance	1,452	(50)	0	1,402	0	1,402	1,401	1,401	1	0
6283	Cleaning & Extermination Services	650	0	0	650	0	650	650	588	62	62
6284	Other	2,370	0	0	2,370	0	2,370	2,370	2,357	13	13
6291	National & Other Events	330	0	0	330	0	330	330	330	0	0

AGENCY 23 - MINISTRY OF TOURISM INDUSTRY & COMMERCE
PROGRAMME 232 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	550	50	0	600	0	600	600	600	0	0
6294	Other	300	0	0	300	0	300	300	299	1	1
6302	Training (including Scholarships)	150	0	0	150	0	150	150	95	55	55

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 23 MINISTRY OF TOURISM INDUSTRY & COMMERCE
PROGRAMME 233 - COMMERCE, INDUSTRY AND CONSUMER AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	105,157	(108)	0	105,049	0	105,049	105,049	102,804	2,245	2,245
6111	Administrative	4,004	0	0	4,004	0	4,004	4,004	4,004	0	0
6112	Senior Technical	3,531	(155)	0	3,376	0	3,376	3,376	3,376	0	0
6113	Other Technical & Craft Skilled	724	34	0	758	0	758	758	758	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	14,172	0	0	14,172	0	14,172	14,172	14,172	0	0
6131	Other Direct Labour Costs	473	(51)	0	422	0	422	422	412	10	10
6133	Benefits & Allowances	1,085	16	0	1,101	0	1,101	1,101	1,101	0	0
6134	National Insurance	594	48	0	642	0	642	642	642	0	0
6223	Office Materials & Supplies	2,600	0	0	2,600	0	2,600	2,600	2,598	2	2
6224	Print & Non-Print Materials	900	0	0	900	0	900	900	900	0	0
6243	Janitorial & Cleaning Supplies	340	0	0	340	0	340	340	340	0	0
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	1,700	0	0	1,700	0	1,700	1,700	823	877	877
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	1,285	(40)	0	1,245	0	1,245	1,245	1,011	234	234
6271	Telephone Charges	1,350	0	0	1,350	0	1,350	1,350	1,350	0	0
6282	Equipment Maintenance	0	0	0	0	0	0	0	0	0	0
6284	Other	6,000	0	0	6,000	0	6,000	6,000	5,214	786	786
6291	National & Other Events	1,800	0	0	1,800	0	1,800	1,800	1,791	9	9
6293	Refreshment and Meals	440	40	0	480	0	480	480	480	0	0
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,673	327	327
6321	Subsid & Cont to Local Org	62,159	0	0	62,159	0	62,159	62,159	62,159	0	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 24 - MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT
PROGRAMME 241 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	98,788	1	0	98,789	0	98,789	98,766	94,975	3,814	3,791
6111	Administrative	1,502	(518)	0	984	0	984	984	984	0	0
6112	Senior Technical	308	347	0	655	0	655	655	615	40	40
6116	Contracted Employees	38,395	97	0	38,492	0	38,492	38,492	38,492	0	0
6131	Other Direct Labour Costs	0	75	0	75	0	75	75	75	0	0
6133	Benefits & Allowances	103	0	0	103	0	103	102	102	1	0
6134	National Insurance	125	0	0	125	0	125	102	102	23	0
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	500	0	0	500	0	500	500	499	1	1
6223	Office Materials & Supplies	3,250	0	0	3,250	0	3,250	3,250	3,178	72	72
6224	Print & Non-Print Materials	4,000	0	0	4,000	0	4,000	4,000	3,996	4	4
6231	Fuel and Lubricants	7,000	0	0	7,000	0	7,000	7,000	6,550	450	450
6242	Maintenance of Buildings	3,600	(1,046)	0	2,554	0	2,554	2,555	2,549	5	6
6243	Janitorial & Cleaning Supplies	650	0	0	650	0	650	650	649	1	1
6261	Local Travel & Subsistence	2,200	0	0	2,200	0	2,200	2,200	2,196	4	4
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	88	12	12
6264	Vehicle Spares & Service	1,955	0	0	1,955	0	1,955	1,955	1,954	1	1
6265	Other Transport, Travel & Postage	4,000	(400)	0	3,600	0	3,600	3,600	3,192	408	408
6271	Telephone Charges	2,500	500	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	6,000	(500)	0	5,500	0	5,500	5,500	5,500	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	12,000	0	0	12,000	0	12,000	12,000	9,229	2,771	2771
6282	Equipment Maintenance	1,000	400	0	1,400	0	1,400	1,400	1,398	2	2
6283	Cleaning & Extermination Services	500	400	0	900	0	900	900	900	0	0
6284	Other	250	646	0	896	0	896	896	893	3	3
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	996	4	4
6293	Refreshment and Meals	900	0	0	900	0	900	900	894	6	6
6294	Other	800	0	0	800	0	800	800	799	1	1
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	4,995	5	5

MR. J. MCKENZIE
HEAD OF BUDGET AGENCY

**AGENCY 24- MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT
PROGRAMME 242 -NATURAL RESOURCE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	107,727	0	0	107,727	0	107,727	107,727	107,727	0	0
6321	Subsid & Cont to Local Org	107,727	0	0	107,727	0	107,727	107,727	107,727	0	0

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

**AGENCY 24 - MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT
PROGRAMME 243 – ENVIRONMENTAL MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	400,159	0	0	400,159	0	400,159	400,159	400,159	0	0
6321	Subsid & Cont to Local Org	400,159	0	0	400,159	0	400,159	400,159	400,159	0	0

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

**AGENCY31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 311 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	506,215	0	121,898	628,113	0	628,113	627,739	625,528	2,585	2,211
6111	Administrative	11,416	0	0	11,416	0	11,416	11,416	11,416	0	0
6112	Senior Technical	1,952	0	0	1,952	0	1,952	1,952	1,952	0	0
6113	Other Technical & Craft Skilled	5,076	111	0	5,187	0	5,187	5,187	5,187	0	0
6114	Clerical & Office Support	9,575	0	0	9,575	0	9,575	9,575	9,575	0	0
6115	Semi-Skilled Operatives & Unskilled	5,262	(282)	0	4,980	0	4,980	4,980	4,800	180	180
6116	Contracted Employees	26,031	0	0	26,031	0	26,031	26,031	26,031	0	0
6131	Other Direct Labour Costs	322	171	0	493	0	493	493	493	0	0
6133	Benefits & Allowances	3,199	0	0	3,199	0	3,199	2,827	2,827	372	0
6134	National Insurance	2,559	0	0	2,559	0	2,559	2,557	2,557	2	0
6221	Drugs & Medical Supplies	76	0	0	76	0	76	76	76	0	0
6222	Field Materials & Supplies	39	0	0	39	0	39	39	39	0	0
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,301	199	199
6224	Print & Non-Print Materials	1,796	0	0	1,796	0	1,796	1,796	1,646	150	150
6231	Fuel and Lubricants	11,000	(3,850)	0	7,150	0	7,150	7,150	6,149	1,001	1,001
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	1,170	400	0	1,570	0	1,570	1,570	1,556	14	14
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	1,170	0	0	1,170	0	1,170	1,170	979	191	191
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	12	8	8
6264	Vehicle Spares & Service	6,600	0	0	6,600	0	6,600	6,600	6,478	122	122
6265	Other Transport, Travel & Postage	1,694	0	0	1,694	0	1,694	1,694	1,687	7	7
6271	Telephone Charges	4,915	(1,590)	0	3,325	0	3,325	3,325	3,224	101	101
6272	Electricity Charges	23,949	4,040	0	27,989	0	27,989	27,989	27,988	1	1
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6281	Security Services	35,493	0	0	35,493	0	35,493	35,493	35,493	0	0
6282	Equipment Maintenance	940	0	0	940	0	940	940	879	61	61
6283	Cleaning & Extermination Services	977	0	0	977	0	977	977	907	70	70
6284	Other	1,710	0	0	1,710	0	1,710	1,710	1,673	37	37
6293	Refreshment and Meals	2,000	1,000	0	3,000	0	3,000	3,000	2,982	18	18

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 311 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	423	0	0	423	0	423	423	421	2	2
6302	Training (including Scholarships)	300	0	0	300	0	300	300	297	3	3
6321	Subsid & Cont to Local Org	300,000	0	121,898	421,898	0	421,898	421,898	421,898	0	0
6322	Subsid & Cont to Intl Org	37,051	0	0	37,051	0	37,051	37,051	37,005	46	46

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 312 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,314,230	(6)	500,000	1,814,224	0	1,814,224	1,814,167	1,807,746	6,478	6,421
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	0	524	0	524	0	524	524	524	0	0
6113	Other Technical & Craft Skilled	7,388	(418)	0	6,970	0	6,970	6,970	6,970	0	0
6114	Clerical & Office Support	632	(106)	0	526	0	526	526	526	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	384,458	0	0	384,458	0	384,458	384,458	384,458	0	0
6131	Other Direct Labour Costs	180	(35)	0	145	0	145	145	145	0	0
6133	Benefits & Allowances	743	0	0	743	0	743	705	705	38	0
6134	National Insurance	626	29	0	655	0	655	636	636	19	0
6221	Drugs & Medical Supplies	79	0	0	79	0	79	79	79	0	0
6222	Field Materials & Supplies	7,496	0	0	7,496	0	7,496	7,496	7,413	83	83
6223	Office Materials & Supplies	24,692	(8,340)	0	16,352	0	16,352	16,352	15,280	1,072	1,072
6224	Print & Non-Print Materials	5,351	8,000	0	13,351	0	13,351	13,351	13,002	349	349
6231	Fuel and Lubricants	58,205	(20,000)	0	38,205	0	38,205	38,205	38,056	149	149
6241	Rental of Buildings	720	0	0	720	0	720	720	720	0	0
6242	Maintenance of Buildings	52,119	2,600	0	54,719	0	54,719	54,719	54,287	432	432
6243	Janitorial & Cleaning Supplies	1,533	2,200	0	3,733	0	3,733	3,733	3,677	56	56
6251	Maintenance of Roads	240,000	12,618	400,000	652,618	0	652,618	652,618	652,617	1	1
6252	Maintenance of Bridges	38,000	2,624	0	40,624	0	40,624	40,624	40,482	142	142
6254	Maint. of Sea & River Defenses	203,000	0	0	203,000	0	203,000	203,000	202,829	171	171
6255	Maintenance of Other Infrastructure	60,000	2,350	100,000	162,350	0	162,350	162,350	162,333	17	17
6261	Local Travel & Subsistence	4,666	0	0	4,666	0	4,666	4,666	3,882	784	784
6263	Postage, Telex & Cablegrams	670	0	0	670	0	670	670	495	175	175
6264	Vehicle Spares & Service	51,698	(192)	0	51,506	0	51,506	51,506	50,492	1,014	1,014
6265	Other Transport, Travel & Postage	3,050	(2,000)	0	1,050	0	1,050	1,050	943	107	107
6271	Telephone Charges	3,500	0	0	3,500	0	3,500	3,500	3,078	422	422
6272	Electricity Charges	141,210	0	0	141,210	0	141,210	141,210	140,955	255	255
6273	Water Charges	172	0	0	172	0	172	172	172	0	0
6281	Security Services	4,681	0	0	4,681	0	4,681	4,681	4,681	0	0

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 312 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6282	Equipment Maintenance	2,795	0	0	2,795	0	2,795	2,795	2,365	430	430
6283	Cleaning & Extermination Services	3,660	(2,000)	0	1,660	0	1,660	1,660	1,518	142	142
6284	Other	1,330	2,000	0	3,330	0	3,330	3,330	2,758	572	572
6293	Refreshment and Meals	3,251	140	0	3,391	0	3,391	3,391	3,376	15	15
6294	Other	4,325	0	0	4,325	0	4,325	4,325	4,292	33	33
6302	Training (including Scholarships)	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 313 - TRANSPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	66,611	6	0	66,617	0	66,617	66,617	66,092	525	525
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	2,184	6	0	2,190	0	2,190	2,190	2,190	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	0	0	0	0	0	0	0	0	0	0
6134	National Insurance	0	0	0	0	0	0	0	0	0	0
6221	Drugs & Medical Supplies	42	0	0	42	0	42	42	42	0	0
6222	Field Materials & Supplies	410	0	0	410	0	410	410	409	1	1
6223	Office Materials & Supplies	185	0	0	185	0	185	185	185	0	0
6224	Print & Non-Print Materials	175	0	0	175	0	175	175	175	0	0
6231	Fuel and Lubricants	165	0	0	165	0	165	165	159	6	6
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	60	55	5	5
6255	Maintenance of Other Infrastructure	46,320	0	0	46,320	0	46,320	46,320	46,146	174	174
6261	Local Travel & Subsistence	168	0	0	168	0	168	168	65	103	103
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	0	10	10
6264	Vehicle Spares & Service	100	0	0	100	0	100	100	100	0	0
6265	Other Transport, Travel & Postage	15,000	0	0	15,000	0	15,000	15,000	14,924	76	76
6271	Telephone Charges	210	0	0	210	0	210	210	85	125	125
6282	Equipment Maintenance	105	0	0	105	0	105	105	105	0	0
6283	Cleaning & Extermination Services	152	0	0	152	0	152	152	152	0	0
6284	Other	1,247	0	0	1,247	0	1,247	1,247	1,223	24	24
6293	Refreshment and Meals	78	0	0	78	0	78	78	77	1	1
6302	Training (including Scholarships)	0	0	0	0	0	0	0	0	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 411 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	451,250	(3,327)	0	447,923	0	447,923	447,916	413,498	34,425	34,418
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,025	0	0	2,025	0	2,025	2,025	1,952	73	73
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	51,525	0	0	51,525	0	51,525	51,525	51,525	0	0
6131	Other Direct Labour Costs	180	0	0	180	0	180	173	173	7	0
6133	Benefits & Allowances	174	0	0	174	0	174	174	174	0	0
6134	National Insurance	163	0	0	163	0	163	163	163	0	0
6221	Drugs & Medical Supplies	95	(41)	0	54	0	54	54	54	0	0
6222	Field Materials & Supplies	700	(80)	0	620	0	620	620	584	36	36
6223	Office Materials & Supplies	1,750	0	0	1,750	0	1,750	1,750	1,749	1	1
6224	Print & Non-Print Materials	528	(19)	0	509	0	509	509	509	0	0
6231	Fuel and Lubricants	2,500	(1,600)	0	900	0	900	900	898	2	2
6242	Maintenance of Buildings	2,500	(1,728)	0	772	0	772	772	772	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	363	37	37
6255	Maintenance of Other Infrastructure	300	0	0	300	0	300	300	279	21	21
6261	Local Travel & Subsistence	2,800	(260)	0	2,540	0	2,540	2,540	2,431	109	109
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	1,580	0	0	1,580	0	1,580	1,580	1,573	7	7
6271	Telephone Charges	2,520	0	0	2,520	0	2,520	2,520	2,129	391	391
6272	Electricity Charges	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6273	Water Charges	590	0	0	590	0	590	590	590	0	0
6281	Security Services	4,380	478	0	4,858	0	4,858	4,858	4,852	6	6
6282	Equipment Maintenance	1,050	(43)	0	1,007	0	1,007	1,007	969	38	38
6283	Cleaning & Extermination Services	225	0	0	225	0	225	225	213	12	12
6284	Other	245	0	0	245	0	245	245	244	1	1
6291	National & Other Events	950	0	0	950	0	950	950	943	7	7
6293	Refreshment and Meals	900	0	0	900	0	900	900	900	0	0
6294	Other	135	(34)	0	101	0	101	101	101	0	0
6301	Education Subventions & Grants	32,870	0	0	32,870	0	32,870	32,870	23,870	9,000	9,000
6321	Subsid & Cont to Local Org	175,532	0	0	175,532	0	175,532	175,532	175,532	0	0
6322	Subsid & Cont to Intl Org	162,833	0	0	162,833	0	162,833	162,833	138,156	24,677	24,677

MS. D. NEDD

HEAD OF BUDGET AGENCY

AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 412 - NATIONAL EDUCATION POLICY- IMPLEMENTATION AND SUP.
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	211,406	5,784	0	217,190	0	217,190	217,190	209,300	7,890	7,890
6111	Administrative	2,665	1,036	0	3,701	0	3,701	3,701	3,701	0	0
6112	Senior Technical	37,197	0	0	37,197	0	37,197	37,197	37,197	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,230	0	0	2,230	0	2,230	2,230	2,230	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	80,901	(1,385)	0	79,516	0	79,516	79,516	79,516	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	3,614	252	0	3,866	0	3,866	3,866	3,866	0	0
6134	National Insurance	2,140	98	0	2,238	0	2,238	2,238	2,238	0	0
6221	Drugs & Medical Supplies	220	0	0	220	0	220	220	213	7	7
6222	Field Materials & Supplies	2,410	0	0	2,410	0	2,410	2,410	2,230	180	180
6223	Office Materials & Supplies	4,200	0	0	4,200	0	4,200	4,200	4,155	45	45
6224	Print & Non-Print Materials	5,200	0	0	5,200	0	5,200	5,200	5,105	95	95
6231	Fuel and Lubricants	350	(250)	0	100	0	100	100	100	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	550	0	0	550	0	550	550	545	5	5
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	6,700	0	0	6,700	0	6,700	6,700	6,562	138	138
6263	Postage, Telex & Cablegrams	23	0	0	23	0	23	23	1	22	22
6264	Vehicle Spares & Service	320	(223)	0	97	0	97	97	97	0	0
6265	Other Transport, Travel & Postage	144	(144)	0	0	0	0	0	0	0	0
6271	Telephone Charges	2,500	0	0	2,500	0	2,500	2,500	2,208	292	292
6272	Electricity Charges	2,875	0	0	2,875	0	2,875	2,875	2,875	0	0
6273	Water Charges	280	0	0	280	0	280	280	280	0	0
6282	Equipment Maintenance	2,146	(600)	0	1,546	0	1,546	1,546	1,518	28	28
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	248	2	2
6284	Other	376	0	0	376	0	376	376	370	6	6
6291	National & Other Events	15,900	0	0	15,900	0	15,900	15,900	15,900	0	0

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 412 - NATIONAL EDUCATION POLICY-IMPLEMENTATION AND SUP.
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	1,050	0	0	1,050	0	1,050	1,050	1,032	18	18
6294	Other	87	0	0	87	0	87	87	43	44	44
6301	Education Subventions & Grants	15,400	0	0	15,400	0	15,400	15,400	15,364	36	36
6302	Training (including Scholarships)	21,678	7,000	0	28,678	0	28,678	28,678	21,706	6,972	6,972

MS. D. NEDD
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**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 413 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	2,216,577	(8,840)	0	2,207,737	0	2,207,737	2,206,922	2,203,466	4,271	3,456
6111	Administrative	17,108	0	0	17,108	0	17,108	17,108	16,818	290	290
6112	Senior Technical	7,568	0	0	7,568	0	7,568	7,568	7,568	0	0
6113	Other Technical & Craft Skilled	8,293	0	0	8,293	0	8,293	8,293	8,256	37	37
6114	Clerical & Office Support	35,371	0	0	35,371	0	35,371	35,371	34,889	482	482
6115	Semi-Skilled Operatives & Unskilled	17,691	0	0	17,691	0	17,691	17,691	17,687	4	4
6116	Contracted Employees	132,451	1,935	0	134,386	0	134,386	134,386	134,138	248	248
6117	Temporary Employees	1,857	0	0	1,857	0	1,857	1,857	1,857	0	0
6131	Other Direct Labour Costs	1,355	0	0	1,355	0	1,355	540	540	815	0
6133	Benefits & Allowances	73,046	(1,935)	0	71,111	0	71,111	71,111	71,111	0	0
6134	National Insurance	6,372	0	0	6,372	0	6,372	6,372	6,367	5	5
6221	Drugs & Medical Supplies	680	0	0	680	0	680	680	678	2	2
6222	Field Materials & Supplies	6,210	19,232	0	25,442	0	25,442	25,442	25,412	30	30
6223	Office Materials & Supplies	12,280	650	0	12,930	0	12,930	12,930	12,927	3	3
6224	Print & Non-Print Materials	340,505	(23,952)	0	316,553	0	316,553	316,553	315,413	1,140	1,140
6231	Fuel and Lubricants	18,187	0	0	18,187	0	18,187	18,187	18,187	0	0
6241	Rental of Buildings	5,320	(1,500)	0	3,820	0	3,820	3,820	3,820	0	0
6242	Maintenance of Buildings	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6243	Janitorial & Cleaning Supplies	1,750	0	0	1,750	0	1,750	1,750	1,625	125	125
6255	Maintenance of Other Infrastructure	3,879	0	0	3,879	0	3,879	3,879	3,879	0	0
6261	Local Travel & Subsistence	66,967	(1,110)	0	65,857	0	65,857	65,857	65,642	215	215
6263	Postage, Telex & Cablegrams	1,990	0	0	1,990	0	1,990	1,990	1,923	67	67
6264	Vehicle Spares & Service	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6265	Other Transport, Travel & Postage	7,000	(650)	0	6,350	0	6,350	6,350	6,118	232	232
6271	Telephone Charges	6,000	0	0	6,000	0	6,000	6,000	5,785	215	215
6272	Electricity Charges	33,120	0	0	33,120	0	33,120	33,120	33,120	0	0
6273	Water Charges	4,920	0	0	4,920	0	4,920	4,920	4,920	0	0
6281	Security Services	30,818	7,815	0	38,633	0	38,633	38,633	38,620	13	13
6282	Equipment Maintenance	11,400	(1,737)	0	9,663	0	9,663	9,663	9,595	68	68
6283	Cleaning & Extermination Services	5,000	0	0	5,000	0	5,000	5,000	4,984	16	16

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 413 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	84,569	(1,621)	0	82,948	0	82,948	82,948	82,935	13	13
6291	National & Other Events	1,677	0	0	1,677	0	1,677	1,677	1,668	9	9
6292	Dietary	1,136,083	(5,083)	0	1,131,000	0	1,131,000	1,131,000	1,130,851	149	149
6293	Refreshment and Meals	2,100	0	0	2,100	0	2,100	2,100	2,080	20	20
6294	Other	1,350	0	0	1,350	0	1,350	1,350	1,333	17	17
6301	Education Subventions & Grants	92,160	0	0	92,160	0	92,160	92,160	92,159	1	1
6302	Training (including Scholarships)	4,500	(884)	0	3,616	0	3,616	3,616	3,561	55	55

MS. D. NEDD

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**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 414 - TRAINING AND DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	1,157,428	(31,903)	0	1,125,525	0	1,125,525	1,084,389	1,053,166	72,359	31,223
6111	Administrative	12,891	0	0	12,891	0	12,891	12,891	12,891	0	0
6112	Senior Technical	55,455	0	0	55,455	0	55,455	55,455	55,454	1	1
6113	Other Technical & Craft Skilled	3,099	0	0	3,099	0	3,099	3,099	3,099	0	0
6114	Clerical & Office Support	8,325	0	0	8,325	0	8,325	8,325	8,325	0	0
6115	Semi-Skilled Operatives & Unskilled	8,825	0	0	8,825	0	8,825	8,825	8,825	0	0
6116	Contracted Employees	186,100	0	0	186,100	0	186,100	180,445	180,445	5,655	0
6117	Temporary Employees	134,602	0	0	134,602	0	134,602	100,000	76,035	58,567	23,965
6131	Other Direct Labour Costs	1,367	0	0	1,367	0	1,367	1,206	1,206	161	0
6133	Benefits & Allowances	3,524	(1)	0	3,523	0	3,523	2,805	2,805	718	0
6134	National Insurance	5,924	1	0	5,925	0	5,925	5,925	5,925	0	0
6221	Drugs & Medical Supplies	570	0	0	570	0	570	570	538	32	32
6222	Field Materials & Supplies	17,666	200	0	17,866	0	17,866	17,866	17,495	371	371
6223	Office Materials & Supplies	27,400	3,000	0	30,400	0	30,400	30,400	30,283	117	117
6224	Print & Non-Print Materials	44,000	0	0	44,000	0	44,000	44,000	42,937	1,063	1,063
6231	Fuel and Lubricants	4,000	(1,000)	0	3,000	0	3,000	3,000	3,000	0	0
6241	Rental of Buildings	6,620	(5,110)	0	1,510	0	1,510	1,510	1,396	114	114
6242	Maintenance of Buildings	30,000	8,000	0	38,000	0	38,000	38,000	36,550	1,450	1,450
6243	Janitorial & Cleaning Supplies	2,730	528	0	3,258	0	3,258	3,258	3,257	1	1
6255	Maintenance of Other Infrastructure	11,519	2,160	0	13,679	0	13,679	13,679	11,254	2,425	2,425
6261	Local Travel & Subsistence	16,855	(962)	0	15,893	0	15,893	15,893	15,794	99	99
6263	Postage, Telex & Cablegrams	268	0	0	268	0	268	268	90	178	178
6264	Vehicle Spares & Service	4,000	(1,300)	0	2,700	0	2,700	2,700	2,681	19	19
6265	Other Transport, Travel & Postage	140	0	0	140	0	140	140	4	136	136
6271	Telephone Charges	4,179	0	0	4,179	0	4,179	4,179	4,179	0	0
6272	Electricity Charges	40,888	0	0	40,888	0	40,888	40,888	40,888	0	0
6273	Water Charges	6,735	0	0	6,735	0	6,735	6,735	6,735	0	0
6281	Security Services	29,941	1,652	0	31,593	0	31,593	31,593	31,593	0	0
6282	Equipment Maintenance	14,970	(3,650)	0	11,320	0	11,320	11,320	11,230	90	90
6283	Cleaning & Extermination Services	7,825	(650)	0	7,175	0	7,175	7,175	7,099	76	76

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 414 - TRAINING AND DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	91,480	(1,800)	0	89,680	0	89,680	89,680	88,778	902	902
6291	National & Other Events	11,441	1,762	0	13,203	0	13,203	13,203	13,202	1	1
6292	Dietary	93,136	(9,750)	0	83,386	0	83,386	83,386	83,386	0	0
6293	Refreshment and Meals	1,333	0	0	1,333	0	1,333	1,333	1,306	27	27
6294	Other	2,120	(1,200)	0	920	0	920	920	850	70	70
6301	Education Subventions & Grants	89,500	(23,783)	0	65,717	0	65,717	65,717	65,713	4	4
6302	Training (including Scholarships)	178,000	0	0	178,000	0	178,000	178,000	177,918	82	82

MS. D. NEDD

HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 415 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,096,885	38,288	32,743	5,167,916	0	5,167,916	5,167,915	5,161,809	6,107	6,106
6111	Administrative	823,289	0	0	823,289	0	823,289	823,289	823,247	42	42
6112	Senior Technical	1,073,003	0	0	1,073,003	0	1,073,003	1,073,003	1,072,880	123	123
6113	Other Technical & Craft Skilled	188,921	0	0	188,921	0	188,921	188,921	188,900	21	21
6114	Clerical & Office Support	28,283	0	0	28,283	0	28,283	28,283	28,283	0	0
6115	Semi-Skilled Operatives & Unskilled	73,682	0	0	73,682	0	73,682	73,682	73,630	52	52
6116	Contracted Employees	66,173	0	0	66,173	0	66,173	66,173	66,173	0	0
6117	Temporary Employees	78,805	0	0	78,805	0	78,805	78,805	78,802	3	3
6131	Other Direct Labour Costs	19,155	0	0	19,155	0	19,155	19,155	19,155	0	0
6133	Benefits & Allowances	68,026	0	0	68,026	0	68,026	68,026	68,026	0	0
6134	National Insurance	165,158	0	0	165,158	0	165,158	165,158	165,158	0	0
6221	Drugs & Medical Supplies	2,760	(-810)	0	1,950	0	1,950	1,950	1,809	141	141
6222	Field Materials & Supplies	89,000	8,576	0	97,576	0	97,576	97,576	96,621	955	955
6223	Office Materials & Supplies	24,160	(496)	0	23,664	0	23,664	23,664	23,664	0	0
6224	Print & Non-Print Materials	36,950	(5,249)	0	31,701	0	31,701	31,700	31,699	2	1
6231	Fuel and Lubricants	3,700	0	0	3,700	0	3,700	3,700	3,598	102	102
6241	Rental of Buildings	8,360	(1,690)	0	6,670	0	6,670	6,670	6,433	237	237
6242	Maintenance of Buildings	300,000	10,055	0	310,055	0	310,055	310,055	310,050	5	5
6243	Janitorial & Cleaning Supplies	16,500	0	0	16,500	0	16,500	16,500	15,814	686	686
6255	Maintenance of Other Infrastructure	68,224	9,430	0	77,654	0	77,654	77,654	77,636	18	18
6261	Local Travel & Subsistence	11,500	(1,000)	0	10,500	0	10,500	10,500	10,118	382	382
6263	Postage, Telex & Cablegrams	328	(150)	0	178	0	178	178	139	39	39
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	4,985	15	15
6265	Other Transport, Travel & Postage	360	(340)	0	20	0	20	20	0	20	20
6271	Telephone Charges	7,000	0	0	7,000	0	7,000	7,000	6,853	147	147
6272	Electricity Charges	74,291	0	0	74,291	0	74,291	74,291	73,836	455	455
6273	Water Charges	48,360	0	0	48,360	0	48,360	48,360	48,360	0	0
6281	Security Services	271,109	4,900	19,243	295,252	0	295,252	295,252	295,198	54	54
6282	Equipment Maintenance	11,500	(2,478)	0	9,022	0	9,022	9,022	9,021	1	1
6283	Cleaning & Extermination Services	29,605	12,460	13,500	55,565	0	55,565	55,565	53,977	1,588	1,588

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 415 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	15,126	0	0	15,126	0	15,126	15,126	15,098	28	28
6291	National & Other Events	17,800	16,980	0	34,780	0	34,780	34,780	34,737	43	43
6292	Dietary	12,377	(1,000)	0	11,377	0	11,377	11,377	10,762	615	615
6293	Refreshment and Meals	1,300	0	0	1,300	0	1,300	1,300	1,234	66	66
6294	Other	1,820	0	0	1,820	0	1,820	1,820	1,676	144	144
6301	Education Subventions & Grants	1,428,598	(2,600)	0	1,425,998	0	1,425,998	1,425,998	1,425,974	24	24
6302	Training (including Scholarships)	26,662	(8,300)	0	18,362	0	18,362	18,362	18,263	99	99

MS. D. NEDD
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH AND SPORT
PROGRAMME 441 -MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		170,110	1,036	0	171,146	0	171,146	170,889	170,661	485	228
6111	Administrative	3,316	0	0	3,316	0	3,316	3,316	3,316	0	0
6112	Senior Technical	0	1,126	0	1,126	0	1,126	1,126	1,126	0	0
6113	Other Technical & Craft Skilled	3,175	(220)	0	2,955	0	2,955	2,955	2,955	0	0
6114	Clerical & Office Support	8,274	(81)	0	8,193	0	8,193	8,193	8,124	69	69
6115	Semi-Skilled Operatives & Unskilled	2,373	0	0	2,373	0	2,373	2,373	2,373	0	0
6116	Contracted Employees	73,222	0	0	73,222	0	73,222	73,222	73,222	0	0
6117	Temporary Employees	780	67	0	847	0	847	847	847	0	0
6131	Other Direct Labour Costs	788	0	0	788	0	788	617	607	181	10
6133	Benefits & Allowances	1,435	144	0	1,579	0	1,579	1,493	1,493	86	0
6134	National Insurance	1,380	0	0	1,380	0	1,380	1,380	1,380	0	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	25	0	0
6222	Field Materials & Supplies	50	0	0	50	0	50	50	41	9	9
6223	Office Materials & Supplies	3,736	0	0	3,736	0	3,736	3,736	3,736	0	0
6224	Print & Non-Print Materials	838	0	0	838	0	838	838	836	2	2
6231	Fuel and Lubricants	5,700	0	0	5,700	0	5,700	5,700	5,630	70	70
6241	Rental of Buildings	2,880	(1,900)	0	980	0	980	980	980	0	0
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	7,983	17	17
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	699	1	1
6255	Maintenance of Other Infrastructure	2,300	0	0	2,300	0	2,300	2,300	2,275	25	25
6261	Local Travel & Subsistence	2,880	0	0	2,880	0	2,880	2,880	2,880	0	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	39	1	1
6264	Vehicle Spares & Service	4,856	0	0	4,856	0	4,856	4,856	4,849	7	7
6271	Telephone Charges	3,611	0	0	3,611	0	3,611	3,611	3,611	0	0
6272	Electricity Charges	15,750	0	0	15,750	0	15,750	15,750	15,750	0	0
6273	Water Charges	3,857	0	0	3,857	0	3,857	3,857	3,857	0	0
6281	Security Services	7,880	0	0	7,880	0	7,880	7,880	7,880	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,997	3	3
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	898	2	2
6284	Other	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1

**AGENCY 44 - MINISTRY OF CULTURE YOUTH AND SPORT
PROGRAMME 441 -MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	3,910	1,900	0	5,810	0	5,810	5,810	5,809	1	1
6293	Refreshment and Meals	914	0	0	914	0	914	914	912	2	2
6294	Other	450	0	0	450	0	450	450	450	0	0
6302	Training (including Scholarships)	90	0	0	90	0	90	90	82	8	8

MR. A. KING
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AGENCY 44 – MINISTRY OF CULTURE YOUTH AND SPORT
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	532,565	297	0	532,862	0	532,862	519,626	516,398	16,464	3,228
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	1,725	(1,294)	0	431	0	431	431	431	0	0
6113	Other Technical & Craft Skilled	7,568	0	0	7,568	0	7,568	7,568	7,541	27	27
6114	Clerical & Office Support	5,878	(150)	0	5,728	0	5,728	5,728	5,728	0	0
6115	Semi-Skilled Operatives & Unskilled	7,397	0	0	7,397	0	7,397	7,397	7,397	0	0
6116	Contracted Employees	99,287	(129)	0	99,158	0	99,158	99,158	99,158	0	0
6117	Temporary Employees	4,798	150	0	4,948	0	4,948	4,948	4,948	0	0
6131	Other Direct Labour Costs	50	0	0	50	0	50	30	30	20	0
6133	Benefits & Allowances	3,650	(273)	0	3,377	0	3,377	1,713	1,713	1,664	0
6134	National Insurance	1,032	493	0	1,525	0	1,525	1,525	1,525	0	0
6221	Drugs & Medical Supplies	140	0	0	140	0	140	140	140	0	0
6222	Field Materials & Supplies	9,000	0	0	9,000	0	9,000	9,000	8,996	4	4
6223	Office Materials & Supplies	4,500	0	0	4,500	0	4,500	4,500	4,496	4	4
6224	Print & Non-Print Materials	9,900	0	0	9,900	0	9,900	9,900	9,868	32	32
6231	Fuel and Lubricants	1,350	0	0	1,350	0	1,350	1,350	956	394	394
6242	Maintenance of Buildings	13,180	0	0	13,180	0	13,180	13,180	13,168	12	12
6243	Janitorial & Cleaning Supplies	4,100	0	0	4,100	0	4,100	4,100	4,098	2	2
6255	Maintenance of Other Infrastructure	4,500	1,500	0	6,000	0	6,000	6,000	5,986	14	14
6261	Local Travel & Subsistence	8,500	0	0	8,500	0	8,500	8,500	8,499	1	1
6263	Postage, Telex & Cablegrams	62	0	0	62	0	62	62	61	1	1
6265	Other Transport, Travel & Postage	2,500	0	0	2,500	0	2,500	2,500	2,491	9	9
6271	Telephone Charges	4,150	0	0	4,150	0	4,150	4,150	3,996	154	154
6272	Electricity Charges	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6273	Water Charges	5,007	0	0	5,007	0	5,007	5,007	5,007	0	0
6281	Security Services	30,000	(1,500)	0	28,500	0	28,500	28,500	26,839	1,661	1,661
6282	Equipment Maintenance	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6283	Cleaning & Extermination Services	5,183	0	0	5,183	0	5,183	5,183	4,825	358	358
6284	Other	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6291	National & Other Events	78,800	0	0	78,800	0	78,800	78,800	78,800	0	0

**AGENCY 44 – MINISTRY OF CULTURE YOUTH AND SPORT
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	600	0	0	600	0	600	600	600	0	0
6294	Other	8,015	1,500	0	9,515	0	9,515	9,515	9,499	16	16
6302	Training (including Scholarships)	6,000	0	0	6,000	0	6,000	6,000	5,992	8	8
6321	Subsid & Cont to Local Org	177,832	0	0	177,832	0	177,832	166,280	166,280	11,552	0
6322	Subsid & Cont to Intl Org	861	0	0	861	0	861	861	330	531	531

MR. A. KING
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AGENCY 44 - MINISTRY OF CULTURE YOUTH AND SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		490,416	168	0	490,584	0	490,584	490,198	479,814	10,770	10,384
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	8,569	0	0	8,569	0	8,569	8,569	8,569	0	0
6113	Other Technical & Craft Skilled	9,240	0	0	9,240	0	9,240	9,240	9,160	80	80
6114	Clerical & Office Support	4,939	(317)	0	4,622	0	4,622	4,622	4,622	0	0
6115	Semi-Skilled Operatives & Unskilled	7,666	0	0	7,666	0	7,666	7,666	7,666	0	0
6116	Contracted Employees	139,350	0	0	139,350	0	139,350	139,350	139,350	0	0
6117	Temporary Employees	180	0	0	180	0	180	141	141	39	0
6131	Other Direct Labour Costs	385	485	0	870	0	870	642	642	228	0
6133	Benefits & Allowances	3,491	0	0	3,491	0	3,491	3,372	3,372	119	0
6134	National Insurance	2,388	0	0	2,388	0	2,388	2,388	2,388	0	0
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	485	15	15
6222	Field Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,860	140	140
6223	Office Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,968	32	32
6224	Print & Non-Print Materials	4,000	0	0	4,000	0	4,000	4,000	3,852	148	148
6231	Fuel and Lubricants	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6242	Maintenance of Buildings	19,299	0	0	19,299	0	19,299	19,299	17,040	2,259	2,259
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	1,828	172	172
6251	Maintenance of Roads	2,000	0	0	2,000	0	2,000	2,000	1,620	380	380
6252	Maintenance of Bridges	1,150	0	0	1,150	0	1,150	1,150	1,078	72	72
6253	Maint. of Drainage & Irrigation Works	1,500	0	0	1,500	0	1,500	1,500	798	702	702
6255	Maintenance of Other Infrastructure	6,600	0	0	6,600	0	6,600	6,600	5,375	1,225	1,225
6261	Local Travel & Subsistence	6,800	0	0	6,800	0	6,800	6,800	6,800	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	26	4	4
6264	Vehicle Spares & Service	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6265	Other Transport, Travel & Postage	6,400	0	0	6,400	0	6,400	6,400	6,394	6	6
6271	Telephone Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6272	Electricity Charges	29,300	0	0	29,300	0	29,300	29,300	29,300	0	0
6273	Water Charges	4,892	0	0	4,892	0	4,892	4,892	4,892	0	0
6281	Security Services	30,750	(2,500)	0	28,250	0	28,250	28,250	24,038	4,212	4,212

AGENCY 44 - MINISTRY OF CULTURE YOUTH AND SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6283	Cleaning & Extermination Services	3,249	2,000	0	5,249	0	5,249	5,249	5,060	189	189
6284	Other	1,400	1,000	0	2,400	0	2,400	2,400	2,357	43	43
6291	National & Other Events	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6292	Dietary	81,828	(5,000)	0	76,828	0	76,828	76,828	76,520	308	308
6293	Refreshment and Meals	310	0	0	310	0	310	310	310	0	0
6294	Other	46,000	4,500	0	50,500	0	50,500	50,500	50,255	245	245
6302	Training (including Scholarships)	18,500	0	0	18,500	0	18,500	18,500	18,484	16	16
6321	Subsid & Cont to Local Org	2,120	0	0	2,120	0	2,120	2,120	1,991	129	129
6322	Subsid & Cont to Intl Org	7,580	0	0	7,580	0	7,580	7,580	7,574	6	6

MR. A. KING
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AGENCY 44 - MINISTRY OF CULTURE YOUTH AND SPORT
PROGRAMME 444 -SPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	264,299	(1,500)	0	262,799	0	262,799	262,799	254,451	8,348	8,348
6116	Contracted Employees	12,470	0	0	12,470	0	12,470	12,470	12,470	0	0
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	396	4	4
6222	Field Materials & Supplies	8,000	0	0	8,000	0	8,000	8,000	7,208	792	792
6223	Office Materials & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6231	Fuel and Lubricants	6,876	0	0	6,876	0	6,876	6,876	6,709	167	167
6242	Maintenance of Buildings	12,000	0	0	12,000	0	12,000	12,000	11,989	11	11
6243	Janitorial & Cleaning Supplies	5,900	0	0	5,900	0	5,900	5,900	5,899	1	1
6255	Maintenance of Other Infrastructure	6,000	(1,500)	0	4,500	0	4,500	4,500	3,981	519	519
6261	Local Travel & Subsistence	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6264	Vehicle Spares & Service	600	0	0	600	0	600	600	600	0	0
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	1,991	9	9
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	6,498	0	0	6,498	0	6,498	6,498	6,498	0	0
6281	Security Services	20,880	0	0	20,880	0	20,880	20,880	14,137	6,743	6,743
6282	Equipment Maintenance	2,760	0	0	2,760	0	2,760	2,760	2,750	10	10
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,119	81	81
6291	National & Other Events	5,583	0	0	5,583	0	5,583	5,583	5,579	4	4
6293	Refreshment and Meals	700	0	0	700	0	700	700	700	0	0
6321	Subsid & Cont to Local Org	150,532	0	0	150,532	0	150,532	150,532	150,527	5	5

MR. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 44 - MINISTRY OF CULTURE YOUTH AND SPORT
PROGRAMME 445 - YOUTH ENTREPRENEURIAL SKILLS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6283	Cleaning & Extermination Services	0	0	0	0	0	0	0	0	0	0
6284	Other	0	0	0	0	0	0	0	0	0	0
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	0	0	0	0	0	0	0	0	0	0
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	0	0	0	0	0	0	0	0	0	0

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 45 - MINISTRY OF HOUSING AND WATER
PROGRAMME 451 - HOUSING AND WATER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	508,138	0	0	508,138	0	508,138	508,138	506,993	1,145	1,145
6111	Administrative	2,985	0	0	2,985	0	2,985	2,985	2,985	0	0
6114	Clerical & Office Support	1,423	0	0	1,423	0	1,423	1,423	1,423	0	0
6115	Semi-Skilled Operatives & Unskilled	1,032	0	0	1,032	0	1,032	1,032	1,032	0	0
6116	Contracted Employees	41,029	(225)	0	40,804	0	40,804	40,804	40,804	0	0
6117	Temporary Employees	250	0	0	250	0	250	250	90	160	160
6131	Other Direct Labour Costs	(-0)	225	0	225	0	225	225	225	0	0
6133	Benefits & Allowances	454	0	0	454	0	454	454	453	1	1
6134	National Insurance	405	0	0	405	0	405	405	405	0	0
6221	Drugs & Medical Supplies	170	0	0	170	0	170	170	170	0	0
6222	Field Materials & Supplies	137	0	0	137	0	137	137	137	0	0
6223	Office Materials & Supplies	2,200	200	0	2,400	0	2,400	2,400	2,399	1	1
6224	Print & Non-Print Materials	1,507	300	0	1,807	0	1,807	1,807	1,799	8	8
6231	Fuel and Lubricants	3,500	(1,070)	0	2,430	0	2,430	2,430	2,430	0	0
6242	Maintenance of Buildings	3,115	520	0	3,635	0	3,635	3,635	3,635	0	0
6243	Janitorial & Cleaning Supplies	950	150	0	1,100	0	1,100	1,100	1,100	0	0
6255	Maintenance of Other Infrastructure	950	500	0	1,450	0	1,450	1,450	1,441	9	9
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	1,852	148	148
6263	Postage, Telex & Cablegrams	41	0	0	41	0	41	41	6	35	35
6264	Vehicle Spares & Service	3,313	0	0	3,313	0	3,313	3,313	3,295	18	18
6265	Other Transport, Travel & Postage	2,800	0	0	2,800	0	2,800	2,800	2,413	387	387
6271	Telephone Charges	4,000	400	0	4,400	0	4,400	4,400	4,314	86	86
6272	Electricity Charges	6,144	0	0	6,144	0	6,144	6,144	6,144	0	0
6273	Water Charges	1,164	0	0	1,164	0	1,164	1,164	1,126	38	38
6281	Security Services	22,000	(2,280)	0	19,720	0	19,720	19,720	19,720	0	0
6282	Equipment Maintenance	1,800	(500)	0	1,300	0	1,300	1,300	1,139	161	161
6283	Cleaning & Extermination Services	709	420	0	1,129	0	1,129	1,129	1,102	27	27
6284	Other	1,260	500	0	1,760	0	1,760	1,760	1,698	62	62
6291	National & Other Events	1,200	200	0	1,400	0	1,400	1,400	1,400	0	0
6293	Refreshment and Meals	900	300	0	1,200	0	1,200	1,200	1,200	0	0

**AGENCY 45 - MINISTRY OF HOUSING AND WATER
PROGRAMME 451 - HOUSING AND WATER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	500	260	0	760	0	760	760	756	4	4
6302	Training (including Scholarships)	200	100	0	300	0	300	300	300	0	0
6321	Subsid & Cont to Local Org	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0

MR. E. McGARRELL
HEAD OF BUDGET AGENCY

AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
PROGRAMME 461 - PUBLIC HOSPITAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	4,917,960	0	0	4,917,960	0	4,917,960	4,917,960	4,894,964	22,996	22,996
6111	Administrative	4,500	0	0	4,500	0	4,500	4,500	4,473	27	27
6112	Senior Technical	126,743	(1,167)	0	125,576	0	125,576	125,576	125,537	39	39
6113	Other Technical & Craft Skilled	273,333	0	0	273,333	0	273,333	273,333	273,051	282	282
6114	Clerical & Office Support	114,491	0	0	114,491	0	114,491	114,491	114,423	68	68
6115	Semi-Skilled Operatives & Unskilled	340,927	(6,590)	0	334,337	0	334,337	334,337	333,277	1,060	1,060
6116	Contracted Employees	880,584	0	0	880,584	0	880,584	880,584	880,502	82	82
6131	Other Direct Labour Costs	130,740	7,757	0	138,497	0	138,497	138,497	138,494	3	3
6133	Benefits & Allowances	123,600	0	0	123,600	0	123,600	123,600	122,948	652	652
6134	National Insurance	100,487	0	0	100,487	0	100,487	100,487	100,420	67	67
6221	Drugs & Medical Supplies	1,816,936	10,000	0	1,826,936	0	1,826,936	1,826,936	1,826,936	0	0
6222	Field Materials & Supplies	1,078	0	0	1,078	0	1,078	1,078	1,034	44	44
6223	Office Materials & Supplies	10,390	0	0	10,390	0	10,390	10,390	10,209	181	181
6224	Print & Non-Print Materials	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6231	Fuel and Lubricants	71,000	18,200	0	89,200	0	89,200	89,200	89,038	162	162
6241	Rental of Buildings	21,122	0	0	21,122	0	21,122	21,122	20,986	136	136
6242	Maintenance of Buildings	34,000	7,500	0	41,500	0	41,500	41,500	39,960	1,540	1,540
6243	Janitorial & Cleaning Supplies	31,171	3,900	0	35,071	0	35,071	35,071	34,305	766	766
6253	Maint. of Drainage & Irrigation Works	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	4,000	1,000	0	5,000	0	5,000	5,000	4,027	973	973
6261	Local Travel & Subsistence	900	0	0	900	0	900	900	545	355	355
6263	Postage, Telex & Cablegrams	36	0	0	36	0	36	36	36	0	0
6264	Vehicle Spares & Service	8,275	(900)	0	7,375	0	7,375	7,375	6,212	1,163	1,163
6271	Telephone Charges	7,400	20	0	7,420	0	7,420	7,420	7,414	6	6
6272	Electricity Charges	392,400	(84,115)	0	308,285	0	308,285	308,285	308,285	0	0
6273	Water Charges	34,687	0	0	34,687	0	34,687	34,687	34,687	0	0
6281	Security Services	25,000	(21,550)	0	3,450	0	3,450	3,450	1,058	2,392	2,392
6282	Equipment Maintenance	110,000	28,500	0	138,500	0	138,500	138,500	138,415	85	85
6283	Cleaning & Extermination Services	45,460	0	0	45,460	0	45,460	45,460	41,139	4,321	4,321
6284	Other	97,000	33,045	0	130,045	0	130,045	130,045	127,581	2,464	2,464

AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
PROGRAMME 461 - PUBLIC HOSPITAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	1,200	500	0	1,700	0	1,700	1,700	1,665	35	35
6292	Dietary	66,000	3,000	0	69,000	0	69,000	69,000	67,189	1,811	1,811
6293	Refreshment and Meals	3,500	900	0	4,400	0	4,400	4,400	4,154	246	246
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	29,000	0	0	29,000	0	29,000	29,000	24,964	4,036	4,036

MR. M. KHAN
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	786,336	103,532	0	889,868	0	889,868	888,342	873,849	16,019	14,493
6111	Administrative	14,335	3,979	0	18,314	0	18,314	18,314	18,314	0	0
6112	Senior Technical	36,625	(5,663)	0	30,962	0	30,962	30,962	30,962	0	0
6113	Other Technical & Craft Skilled	6,346	649	0	6,995	0	6,995	6,358	6,358	637	0
6114	Clerical & Office Support	12,954	0	0	12,954	0	12,954	12,318	12,245	709	73
6115	Semi-Skilled Operatives & Unskilled	3,841	0	0	3,841	0	3,841	3,764	3,764	77	0
6116	Contracted Employees	105,355	7,950	0	113,305	0	113,305	113,305	113,305	0	0
6117	Temporary Employees	400	0	0	400	0	400	224	224	176	0
6131	Other Direct Labour Costs	1,176	0	0	1,176	0	1,176	1,176	869	307	307
6133	Benefits & Allowances	7,904	776	0	8,680	0	8,680	8,680	8,475	205	205
6134	National Insurance	5,689	259	0	5,948	0	5,948	5,948	5,934	14	14
6221	Drugs & Medical Supplies	61,600	0	0	61,600	0	61,600	61,600	61,600	0	0
6222	Field Materials & Supplies	6,646	(1,000)	0	5,646	0	5,646	5,646	5,568	78	78
6223	Office Materials & Supplies	16,000	(4,172)	0	11,828	0	11,828	11,828	11,450	378	378
6224	Print & Non-Print Materials	11,010	0	0	11,010	0	11,010	11,010	11,010	0	0
6231	Fuel and Lubricants	11,000	(1,418)	0	9,582	0	9,582	9,582	9,582	0	0
6241	Rental of Buildings	2,040	1,210	0	3,250	0	3,250	3,250	2,755	495	495
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6243	Janitorial & Cleaning Supplies	5,666	0	0	5,666	0	5,666	5,666	5,038	628	628
6255	Maintenance of Other Infrastructure	6,800	0	0	6,800	0	6,800	6,800	6,738	62	62
6261	Local Travel & Subsistence	11,700	1,000	0	12,700	0	12,700	12,700	12,658	42	42
6263	Postage, Telex & Cablegrams	514	0	0	514	0	514	514	227	287	287
6264	Vehicle Spares & Service	13,500	0	0	13,500	0	13,500	13,500	13,496	4	4
6265	Other Transport, Travel & Postage	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6271	Telephone Charges	14,500	0	0	14,500	0	14,500	14,500	14,499	1	1
6272	Electricity Charges	63,735	0	0	63,735	0	63,735	63,735	63,304	431	431
6273	Water Charges	5,888	0	0	5,888	0	5,888	5,888	5,888	0	0
6281	Security Services	52,448	0	0	52,448	0	52,448	52,448	42,976	9,472	9,472
6282	Equipment Maintenance	14,707	0	0	14,707	0	14,707	14,707	14,646	61	61
6283	Cleaning & Extermination Services	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6291	National & Other Events	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6293	Refreshment and Meals	4,722	0	0	4,722	0	4,722	4,722	4,722	0	0
6294	Other	140,420	99,000	0	239,420	0	239,420	239,420	237,621	1,799	1,799
6302	Training (including Scholarships)	10,578	(2,000)	0	8,578	0	8,578	8,578	8,471	107	107
6321	Subsid & Cont to Local Org	17,051	0	0	17,051	0	17,051	17,051	17,002	49	49
6322	Subsid & Cont to Intl Org	60,486	2,962	0	63,448	0	63,448	63,448	63,448	0	0

MR. L. CADOGAN
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASES CONTROL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	659,383	205,469	0	864,852	0	864,852	862,283	837,886	26,966	24,397
6111	Administrative	9,816	0	0	9,816	0	9,816	9,671	9,668	148	3
6112	Senior Technical	21,536	(1,000)	0	20,536	0	20,536	19,741	19,736	800	5
6113	Other Technical & Craft Skilled	16,382	(1,000)	0	15,382	0	15,382	14,571	14,571	811	0
6114	Clerical & Office Support	7,264	(400)	0	6,864	0	6,864	6,547	6,547	317	0
6115	Semi-Skilled Operatives & Unskilled	14,196	(500)	0	13,696	0	13,696	13,696	12,283	1,413	1,413
6116	Contracted Employees	59,966	3,861	0	63,827	0	63,827	63,738	63,738	89	0
6117	Temporary Employees	634	0	0	634	0	634	634	634	0	0
6131	Other Direct Labour Costs	5,368	(200)	0	5,168	0	5,168	5,168	5,039	129	129
6133	Benefits & Allowances	8,105	0	0	8,105	0	8,105	8,047	8,047	58	0
6134	National Insurance	4,982	0	0	4,982	0	4,982	4,628	4,627	355	1
6221	Drugs & Medical Supplies	258,757	200,000	0	458,757	0	458,757	458,757	458,625	132	132
6222	Field Materials & Supplies	17,762	(7,000)	0	10,762	0	10,762	10,762	10,482	280	280
6223	Office Materials & Supplies	11,533	(4,354)	0	7,179	0	7,179	7,179	5,281	1,898	1,898
6224	Print & Non-Print Materials	20,432	(1,660)	0	18,772	0	18,772	18,772	18,677	95	95
6231	Fuel and Lubricants	9,100	0	0	9,100	0	9,100	9,100	9,100	0	0
6241	Rental of Buildings	2,040	0	0	2,040	0	2,040	2,040	1,310	730	730
6242	Maintenance of Buildings	25,000	0	0	25,000	0	25,000	25,000	24,314	686	686
6243	Janitorial & Cleaning Supplies	5,893	0	0	5,893	0	5,893	5,893	5,692	201	201
6252	Maintenance of Bridges	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	500	0	0	500	0	500	500	500	0	0
6261	Local Travel & Subsistence	13,669	0	0	13,669	0	13,669	13,669	13,653	16	16
6263	Postage, Telex & Cablegrams	395	0	0	395	0	395	395	27	368	368
6264	Vehicle Spares & Service	7,086	0	0	7,086	0	7,086	7,086	7,086	0	0
6265	Other Transport, Travel & Postage	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6271	Telephone Charges	4,571	0	0	4,571	0	4,571	4,571	4,525	46	46
6272	Electricity Charges	32,895	0	0	32,895	0	32,895	32,895	32,514	381	381
6273	Water Charges	2,670	0	0	2,670	0	2,670	2,670	2,670	0	0
6281	Security Services	9,928	0	0	9,928	0	9,928	9,928	8,417	1,511	1,511
6282	Equipment Maintenance	6,000	9,722	0	15,722	0	15,722	15,722	15,722	0	0

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASES CONTROL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6283	Cleaning & Extermination Services	11,190	0	0	11,190	0	11,190	11,190	9,919	1,271	1,271
6284	Other	9,230	5,000	0	14,230	0	14,230	14,230	11,759	2,471	2,471
6291	National & Other Events	11,908	0	0	11,908	0	11,908	11,908	11,908	0	0
6292	Dietary	1,000	0	0	1,000	0	1,000	1,000	719	281	281
6293	Refreshment and Meals	3,248	0	0	3,248	0	3,248	3,248	3,222	26	26
6294	Other	6,475	5,000	0	11,475	0	11,475	11,475	5,598	5,877	5,877
6302	Training (including Scholarships)	25,000	(2,000)	0	23,000	0	23,000	23,000	19,694	3,306	3,306
6321	Subsid & Cont to Local Org	13,552	0	0	13,552	0	13,552	13,552	10,282	3,270	3,270

MR. L. CADOGAN
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**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473 - PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	539,923	(2,957)	0	536,966	0	536,966	535,233	526,578	10,388	8,655
6111	Administrative	1,390	58	0	1,448	0	1,448	1,341	1,341	107	0
6112	Senior Technical	32,924	1,700	0	34,624	0	34,624	34,054	34,054	570	0
6113	Other Technical & Craft Skilled	14,164	2,092	0	16,256	0	16,256	16,256	16,204	52	52
6114	Clerical & Office Support	3,095	1	0	3,096	0	3,096	2,838	2,838	258	0
6115	Semi-Skilled Operatives & Unskilled	8,378	0	0	8,378	0	8,378	7,580	7,580	798	0
6116	Contracted Employees	54,332	(5,700)	0	48,632	0	48,632	48,632	48,632	0	0
6117	Temporary Employees	971	0	0	971	0	971	971	743	228	228
6131	Other Direct Labour Costs	1,676	(651)	0	1,025	0	1,025	1,025	530	495	495
6133	Benefits & Allowances	6,443	592	0	7,035	0	7,035	7,035	6,669	366	366
6134	National Insurance	3,821	533	0	4,354	0	4,354	4,354	4,345	9	9
6221	Drugs & Medical Supplies	243,241	0	0	243,241	0	243,241	243,241	242,535	706	706
6222	Field Materials & Supplies	6,395	0	0	6,395	0	6,395	6,395	6,101	294	294
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	4,090	3,410	3,410
6224	Print & Non-Print Materials	11,000	(3,000)	0	8,000	0	8,000	8,000	8,000	0	0
6231	Fuel and Lubricants	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	6,600	0	0	6,600	0	6,600	6,600	6,599	1	1
6243	Janitorial & Cleaning Supplies	1,937	0	0	1,937	0	1,937	1,937	1,937	0	0
6255	Maintenance of Other Infrastructure	372	0	0	372	0	372	372	372	0	0
6261	Local Travel & Subsistence	11,000	2,000	0	13,000	0	13,000	13,000	12,538	462	462
6263	Postage, Telex & Cablegrams	18	0	0	18	0	18	18	13	5	5
6264	Vehicle Spares & Service	4,050	0	0	4,050	0	4,050	4,050	4,050	0	0
6265	Other Transport, Travel & Postage Space	1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
6271	Telephone Charges	2,810	0	0	2,810	0	2,810	2,810	2,804	6	6
6272	Electricity Charges	9,440	0	0	9,440	0	9,440	9,440	8,374	1,066	1,066
6273	Water Charges	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6281	Security Services	3,084	2,618	0	5,702	0	5,702	5,702	5,442	260	260
6282	Equipment Maintenance	9,900	0	0	9,900	0	9,900	9,900	9,895	5	5
6283	Cleaning & Extermination Services	718	0	0	718	0	718	718	718	0	0

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473 - PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	6,520	(1,200)	0	5,320	0	5,320	5,320	5,320	0	0
6291	National & Other Events	11,040	0	0	11,040	0	11,040	11,040	10,886	154	154
6292	Dietary	20,000	0	0	20,000	0	20,000	20,000	19,998	2	2
6293	Refreshment and Meals	3,057	0	0	3,057	0	3,057	3,057	3,054	3	3
6294	Other	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6302	Training (including Scholarships)	40,797	(2,000)	0	38,797	0	38,797	38,797	37,666	1,131	1,131

MR. L. CADOGAN
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**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL AND CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,263,385	(298,659)	0	3,964,727	0	3,964,727	3,964,646	3,936,386	28,341	28,260
6111	Administrative	0	984	0	984	0	984	984	984	0	0
6112	Senior Technical	39,112	(4,934)	0	34,178	0	34,178	34,178	34,178	0	0
6113	Other Technical & Craft Skilled	181,311	0	0	181,311	0	181,311	181,311	181,311	0	0
6114	Clerical & Office Support	652	0	0	652	0	652	599	599	53	0
6115	Semi-Skilled Operatives & Unskilled	72,131	0	0	72,131	0	72,131	72,131	72,117	14	14
6116	Contracted Employees	985,025	0	0	985,025	0	985,025	985,025	985,025	0	0
6117	Temporary Employees	229,648	(2,586)	0	227,062	0	227,062	227,062	216,200	10,862	10,862
6131	Other Direct Labour Costs	778	0	0	778	0	778	778	742	36	36
6133	Benefits & Allowances	115,062	2,586	0	117,648	0	117,648	117,648	117,648	0	0
6134	National Insurance	22,053	0	0	22,053	0	22,053	22,053	22,053	0	0
6221	Drugs & Medical Supplies	2,080,900	(299,000)	0	1,781,900	0	1,781,900	1,781,900	1,781,900	0	0
6222	Field Materials & Supplies	10,920	(2,000)	0	8,920	0	8,920	8,920	8,573	347	347
6223	Office Materials & Supplies	8,844	(3,000)	0	5,844	0	5,844	5,843	5,841	3	2
6224	Print & Non-Print Materials	20,558	(6,369)	0	14,190	0	14,190	14,190	14,038	152	152
6231	Fuel and Lubricants	31,475	0	0	31,475	0	31,475	31,475	31,475	0	0
6241	Rental of Buildings	6,960	9,480	0	16,440	0	16,440	16,440	14,545	1,895	1,895
6242	Maintenance of Buildings	42,215	2,900	0	45,115	0	45,115	45,115	43,969	1,146	1,146
6243	Janitorial & Cleaning Supplies	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	14,836	(2,900)	0	11,936	0	11,936	11,936	11,936	0	0
6261	Local Travel & Subsistence	19,349	600	0	19,949	0	19,949	19,949	19,942	7	7
6263	Postage, Telex & Cablegrams	56	0	0	56	0	56	56	48	8	8
6264	Vehicle Spares & Service	10,456	0	0	10,456	0	10,456	10,456	10,456	0	0
6265	Other Transport, Travel & Postage	34,327	42,400	0	76,727	0	76,727	76,727	76,727	0	0
6271	Telephone Charges	8,400	0	0	8,400	0	8,400	8,400	8,374	26	26
6272	Electricity Charges	52,416	(17,820)	0	34,596	0	34,596	34,596	27,630	6,966	6,966
6273	Water Charges	9,753	0	0	9,753	0	9,753	9,753	9,753	0	0
6281	Security Services	50,151	0	0	50,151	0	50,151	50,151	50,151	0	0
6282	Equipment Maintenance	26,515	12,000	0	38,515	0	38,515	38,515	32,022	6,493	6,493

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL AND CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6283	Cleaning & Extermination Services	6,670	0	0	6,670	0	6,670	6,670	6,670	0	0
6284	Other	113,582	(36,000)	0	77,582	0	77,582	77,582	77,582	0	0
6291	National & Other Events	2,990	0	0	2,990	0	2,990	2,990	2,990	0	0
6292	Dietary	26,685	0	0	26,685	0	26,685	26,658	26,658	27	0
6293	Refreshment and Meals	4,090	0	0	4,090	0	4,090	4,090	3,984	106	106
6294	Other	3,714	0	0	3,714	0	3,714	3,714	3,714	0	0
6302	Training (including Scholarships)	7,551	5,000	0	12,551	0	12,551	12,551	12,551	0	0
6321	Subsid & Cont to Local Org	200	0	0	200	0	200	200	0	200	200

MR. L. CADOGAN
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**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	470,103	(2,623)	0	467,480	0	467,480	466,778	453,669	13,811	13,109
6111	Administrative	1,872	0	0	1,872	0	1,872	1,714	1,714	158	0
6112	Senior Technical	7,120	357	0	7,477	0	7,477	7,477	7,477	0	0
6113	Other Technical & Craft Skilled	1,720	434	0	2,154	0	2,154	1,978	1,978	176	0
6114	Clerical & Office Support	2,547	0	0	2,547	0	2,547	2,335	2,335	212	0
6115	Semi-Skilled Operatives & Unskilled	1,569	0	0	1,569	0	1,569	1,438	1,438	131	0
6116	Contracted Employees	46,224	(2,440)	0	43,784	0	43,784	43,784	43,782	2	2
6117	Temporary Employees	1,474	56	0	1,530	0	1,530	1,530	1,458	72	72
6131	Other Direct Labour Costs	353	133	0	486	0	486	461	461	25	0
6133	Benefits & Allowances	13,760	(1,163)	0	12,597	0	12,597	12,597	12,597	0	0
6134	National Insurance	13,482	0	0	13,482	0	13,482	13,482	13,482	0	0
6221	Drugs & Medical Supplies	1,900	0	0	1,900	0	1,900	1,900	703	1,197	1,197
6222	Field Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,751	249	249
6223	Office Materials & Supplies	5,000	(1,350)	0	3,650	0	3,650	3,650	2,271	1,379	1,379
6224	Print & Non-Print Materials	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6231	Fuel and Lubricants	605	0	0	605	0	605	605	605	0	0
6241	Rental of Buildings	4,860	1,350	0	6,210	0	6,210	6,210	4,950	1,260	1,260
6242	Maintenance of Buildings	19,200	10,500	0	29,700	0	29,700	29,700	29,166	534	534
6243	Janitorial & Cleaning Supplies	2,190	0	0	2,190	0	2,190	2,190	2,190	0	0
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6261	Local Travel & Subsistence	2,000	1,000	0	3,000	0	3,000	3,000	2,588	412	412
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	0	50	50
6264	Vehicle Spares & Service	450	0	0	450	0	450	450	447	3	3
6265	Other Transport, Travel & Postage	900	0	0	900	0	900	900	900	0	0
6271	Telephone Charges	3,870	0	0	3,870	0	3,870	3,870	3,870	0	0
6272	Electricity Charges	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
6273	Water Charges	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6281	Security Services	23,563	0	0	23,563	0	23,563	23,563	18,166	5,397	5,397
6282	Equipment Maintenance	3,123	0	0	3,123	0	3,123	3,123	3,123	0	0
6283	Cleaning & Extermination Services	3,500	0	0	3,500	0	3,500	3,500	3,311	189	189

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	6,040	4,000	0	10,040	0	10,040	10,040	10,026	14	14
6291	National & Other Events	4,400	0	0	4,400	0	4,400	4,400	3,806	594	594
6292	Dietary	36,000	0	0	36,000	0	36,000	36,000	35,546	454	454
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	600	0	0	600	0	600	600	600	0	0
6302	Training (including Scholarships)	245,231	(15,500)	0	229,731	0	229,731	229,731	228,428	1,303	1,303

MR. L. CADOGAN
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**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	388,579	240	0	388,819	0	388,819	388,668	380,086	8,733	8,582
6111	Administrative	5,533	(410)	0	5,123	0	5,123	5,085	5,085	38	0
6112	Senior Technical	5,298	(400)	0	4,898	0	4,898	4,856	4,856	42	0
6113	Other Technical & Craft Skilled	22,941	3,000	0	25,941	0	25,941	25,941	25,941	0	0
6114	Clerical & Office Support	1,953	(121)	0	1,832	0	1,832	1,790	1,790	42	0
6115	Semi-Skilled Operatives & Unskilled	6,854	(600)	0	6,254	0	6,254	6,225	6,225	29	0
6116	Contracted Employees	21,224	761	0	21,985	0	21,985	21,985	21,985	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	242	0	0	242	0	242	242	242	0	0
6133	Benefits & Allowances	3,949	0	0	3,949	0	3,949	3,949	3,947	2	2
6134	National Insurance	3,063	10	0	3,073	0	3,073	3,073	3,073	0	0
6221	Drugs & Medical Supplies	200,117	0	0	200,117	0	200,117	200,117	200,117	0	0
6222	Field Materials & Supplies	1,544	0	0	1,544	0	1,544	1,544	1,544	0	0
6223	Office Materials & Supplies	3,899	0	0	3,899	0	3,899	3,899	1,983	1,916	1,916
6224	Print & Non-Print Materials	3,900	0	0	3,900	0	3,900	3,900	3,781	119	119
6231	Fuel and Lubricants	1,914	0	0	1,914	0	1,914	1,914	1,914	0	0
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial & Cleaning Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6255	Maintenance of Other Infrastructure	960	2,000	0	2,960	0	2,960	2,960	2,900	60	60
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,782	218	218
6263	Postage, Telex & Cablegrams	362	0	0	362	0	362	362	111	251	251
6264	Vehicle Spares & Service	1,800	0	0	1,800	0	1,800	1,800	1,704	96	96
6265	Other Transport, Travel & Postage	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6271	Telephone Charges	2,391	0	0	2,391	0	2,391	2,391	2,391	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	13,500	1,500	1,500
6273	Water Charges	1,075	0	0	1,075	0	1,075	1,075	1,075	0	0
6281	Security Services	1,789	0	0	1,789	0	1,789	1,789	1,785	4	4
6282	Equipment Maintenance	48,075	(2,000)	0	46,075	0	46,075	46,075	42,007	4,068	4,068
6283	Cleaning & Extermination Services	1,979	0	0	1,979	0	1,979	1,979	1,670	309	309
6284	Other	3,674	0	0	3,674	0	3,674	3,674	3,674	0	0

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	1,119	0	0	1,119	0	1,119	1,119	1,118	1	1
6292	Dietary	2,704	0	0	2,704	0	2,704	2,704	2,675	29	29
6293	Refreshment and Meals	908	0	0	908	0	908	908	908	0	0
6294	Other	160	0	0	160	0	160	160	151	9	9
6302	Training (including Scholarships)	8,252	(2,000)	0	6,252	0	6,252	6,252	6,252	0	0

MR. L. CADOGAN
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	244,284	(4,999)	0	239,285	0	239,285	239,089	228,914	10,371	10,175
6111	Administrative	822	(50)	0	772	0	772	687	687	85	0
6112	Senior Technical	12,927	1,435	0	14,362	0	14,362	14,362	14,362	0	0
6113	Other Technical & Craft Skilled	20,265	(419)	0	19,846	0	19,846	19,846	19,846	0	0
6114	Clerical & Office Support	1,143	0	0	1,143	0	1,143	1,048	1,048	95	0
6115	Semi-Skilled Operatives & Unskilled	23,257	0	0	23,257	0	23,257	23,257	23,257	0	0
6116	Contracted Employees	51,222	(4,543)	0	46,679	0	46,679	46,679	46,679	0	0
6117	Temporary Employees	3,541	(203)	0	3,338	0	3,338	3,338	3,218	120	120
6131	Other Direct Labour Costs	192	0	0	192	0	192	176	176	16	0
6133	Benefits & Allowances	7,290	466	0	7,756	0	7,756	7,756	7,641	115	115
6134	National Insurance	4,128	315	0	4,443	0	4,443	4,443	4,429	14	14
6221	Drugs & Medical Supplies	4,635	0	0	4,635	0	4,635	4,635	1,688	2,947	2,947
6222	Field Materials & Supplies	6,000	(30)	0	5,970	0	5,970	5,970	5,832	138	138
6223	Office Materials & Supplies	3,490	0	0	3,490	0	3,490	3,490	3,475	15	15
6224	Print & Non-Print Materials	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6231	Fuel and Lubricants	2,964	0	0	2,964	0	2,964	2,964	2,964	0	0
6241	Rental of Buildings	1,800	30	0	1,830	0	1,830	1,830	1,830	0	0
6242	Maintenance of Buildings	8,850	0	0	8,850	0	8,850	8,850	8,850	0	0
6243	Janitorial & Cleaning Supplies	2,260	6,200	0	8,460	0	8,460	8,460	8,376	84	84
6255	Maintenance of Other Infrastructure	1,774	0	0	1,774	0	1,774	1,774	1,774	0	0
6261	Local Travel & Subsistence	2,684	0	0	2,684	0	2,684	2,684	2,557	127	127
6263	Postage, Telex & Cablegrams	92	0	0	92	0	92	92	11	81	81
6264	Vehicle Spares & Service	2,970	0	0	2,970	0	2,970	2,970	2,953	17	17
6265	Other Transport, Travel & Postage	100	0	0	100	0	100	100	100	0	0
6271	Telephone Charges	930	0	0	930	0	930	930	830	100	100
6272	Electricity Charges	5,175	0	0	5,175	0	5,175	5,175	3,939	1,236	1,236
6273	Water Charges	1,512	0	0	1,512	0	1,512	1,512	1,512	0	0
6281	Security Services	11,759	0	0	11,759	0	11,759	11,759	7,188	4,571	4,571
6282	Equipment Maintenance	9,195	(5,000)	0	4,195	0	4,195	4,195	4,098	97	97
6283	Cleaning & Extermination Services	1,207	0	0	1,207	0	1,207	1,207	1,207	0	0

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	1,347	0	0	1,347	0	1,347	1,347	1,346	1	1
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	1,801	199	199
6292	Dietary	3,026	0	0	3,026	0	3,026	3,026	2,992	34	34
6293	Refreshment and Meals	2,142	0	0	2,142	0	2,142	2,142	2,140	2	2
6294	Other	115	0	0	115	0	115	115	115	0	0
6302	Training (including Scholarships)	8,363	(3,200)	0	5,163	0	5,163	5,163	4,886	277	277
6321	Subsid & Cont to Local Org	31,707	0	0	31,707	0	31,707	31,707	31,707	0	0

MR. L. CADOGAN
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 481 - STRATEGIC PLANNING, ADMINISTRATION AND HUMAN SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	194,938	0	0	194,938	0	194,938	194,169	193,260	1,678	909
6111	Administrative	10,273	(1,317)	0	8,956	0	8,956	8,956	8,956	0	0
6112	Senior Technical	1,287	0	0	1,287	0	1,287	1,287	1,287	0	0
6113	Other Technical & Craft Skilled	727	1,205	0	1,932	0	1,932	1,932	1,932	0	0
6114	Clerical & Office Support	11,548	0	0	11,548	0	11,548	10,791	10,791	757	0
6115	Semi-Skilled Operatives & Unskilled	2,063	0	0	2,063	0	2,063	2,063	2,063	0	0
6116	Contracted Employees	82,098	0	0	82,098	0	82,098	82,098	82,098	0	0
6117	Temporary Employees	140	0	0	140	0	140	128	128	12	0
6131	Other Direct Labour Costs	0	18	0	18	0	18	18	14	4	4
6133	Benefits & Allowances	1,946	94	0	2,040	0	2,040	2,040	2,040	0	0
6134	National Insurance	1,946	0	0	1,946	0	1,946	1,946	1,946	0	0
6221	Drugs & Medical Supplies	250	0	0	250	0	250	250	135	115	115
6222	Field Materials & Supplies	460	(370)	0	90	0	90	90	85	5	5
6223	Office Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,990	10	10
6224	Print & Non-Print Materials	2,640	0	0	2,640	0	2,640	2,640	2,634	6	6
6231	Fuel and Lubricants	9,299	0	0	9,299	0	9,299	9,299	9,114	185	185
6241	Rental of Buildings	3,063	0	0	3,063	0	3,063	3,063	3,062	1	1
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	7,863	137	137
6243	Janitorial & Cleaning Supplies	820	0	0	820	0	820	820	791	29	29
6255	Maintenance of Other Infrastructure	3,500	(1,200)	0	2,300	0	2,300	2,300	2,206	94	94
6261	Local Travel & Subsistence	3,000	90	0	3,090	0	3,090	3,090	3,079	11	11
6263	Postage, Telex & Cablegrams	147	(90)	0	57	0	57	57	50	7	7
6264	Vehicle Spares & Service	6,200	0	0	6,200	0	6,200	6,200	6,199	1	1
6265	Other Transport, Travel & Postage	800	(720)	0	80	0	80	80	80	0	0
6271	Telephone Charges	5,500	0	0	5,500	0	5,500	5,500	5,498	2	2
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6273	Water Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6281	Security Services	12,286	0	0	12,286	0	12,286	12,286	12,253	33	33
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,984	16	16
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	189	11	11

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 481 - STRATEGIC PLANNING, ADMINISTRATION AND HUMAN SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	2,500	2,690	0	5,190	0	5,190	5,190	5,071	119	119
6291	National & Other Events	1,000	(400)	0	600	0	600	600	544	56	56
6293	Refreshment and Meals	2,400	0	0	2,400	0	2,400	2,400	2,397	3	3
6294	Other	1,300	0	0	1,300	0	1,300	1,300	1,245	55	55
6302	Training (including Scholarships)	300	0	0	300	0	300	300	291	9	9
6321	Subsid & Cont to Local Org	5,145	0	0	5,145	0	5,145	5,145	5,145	0	0
6322	Subsid & Cont to Intl Org	0	0	0	0	0	0	0	0	0	0

MS. L. BAIRD
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AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 482 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	8,201,465	(7,625)	0	8,193,840	0	8,193,840	8,154,819	8,143,250	50,590	11,569
6111	Administrative	6,621	0	0	6,621	0	6,621	6,108	6,108	513	0
6112	Senior Technical	12,887	0	0	12,887	0	12,887	12,887	12,887	0	0
6113	Other Technical & Craft Skilled	44,260	0	0	44,260	0	44,260	44,260	44,260	0	0
6114	Clerical & Office Support	12,296	0	0	12,296	0	12,296	10,307	10,305	1,991	2
6115	Semi-Skilled Operatives & Unskilled	43,622	0	0	43,622	0	43,622	40,934	40,919	2,703	15
6116	Contracted Employees	210,654	(7,625)	0	203,029	0	203,029	176,344	176,335	26,694	9
6117	Temporary Employees	5,694	0	0	5,694	0	5,694	4,456	4,456	1,238	0
6131	Other Direct Labour Costs	266	0	0	266	0	266	182	182	84	0
6133	Benefits & Allowances	23,821	0	0	23,821	0	23,821	18,103	18,103	5,718	0
6134	National Insurance	9,056	0	0	9,056	0	9,056	8,950	8,950	106	0
6221	Drugs & Medical Supplies	995	0	0	995	0	995	995	568	427	427
6222	Field Materials & Supplies	15,000	0	0	15,000	0	15,000	15,000	12,654	2,346	2,346
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6224	Print & Non-Print Materials	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6231	Fuel and Lubricants	9,000	0	0	9,000	0	9,000	9,000	8,376	624	624
6242	Maintenance of Buildings	36,546	(6,000)	0	30,546	0	30,546	30,546	28,498	2,048	2,048
6243	Janitorial & Cleaning Supplies	18,000	0	0	18,000	0	18,000	18,000	17,467	533	533
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6252	Maintenance of Bridges	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	10,100	(500)	0	9,600	0	9,600	9,600	5,836	3,764	3,764
6261	Local Travel & Subsistence	8,000	3,500	0	11,500	0	11,500	11,500	11,497	3	3
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	0	40	40
6264	Vehicle Spares & Service	2,200	(500)	0	1,700	0	1,700	1,700	1,662	38	38
6265	Other Transport, Travel & Postage	5,500	(2,500)	0	3,000	0	3,000	3,000	2,999	1	1
6271	Telephone Charges	8,000	0	0	8,000	0	8,000	8,000	7,009	991	991
6272	Electricity Charges	17,398	0	0	17,398	0	17,398	17,398	17,300	98	98
6273	Water Charges	5,404	0	0	5,404	0	5,404	5,404	5,404	0	0
6281	Security Services	33,165	18,556	0	51,721	0	51,721	51,721	51,652	69	69
6282	Equipment Maintenance	5,500	(2,500)	0	3,000	0	3,000	3,000	2,991	9	9

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 482 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	2,972	28	28
6284	Other	43,620	11,000	0	54,620	0	54,620	54,620	54,478	142	142
6291	National & Other Events	800	0	0	800	0	800	800	800	0	0
6292	Dietary	97,475	0	0	97,475	0	97,475	97,475	97,471	4	4
6293	Refreshment and Meals	3,300	500	0	3,800	0	3,800	3,800	3,733	67	67
6294	Other	11,000	(2,000)	0	9,000	0	9,000	9,000	8,888	112	112
6302	Training (including Scholarships)	7,000	(1,000)	0	6,000	0	6,000	6,000	5,902	98	98
6321	Subsid & Cont to Local Org	57,202	0	0	57,202	0	57,202	57,202	57,102	100	100
6322	Subsid & Cont to Intl Org	1,905	0	0	1,905	0	1,905	1,905	1,905	0	0
6343	Old Age Pensions & Social Assistance	7,411,638	(18,556)	0	7,393,082	0	7,393,082	7,393,082	7,393,082	0	0

MS. L. BAIRD
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 483 - LABOUR ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		371,882	4,480	0	376,362	0	376,362	374,991	369,268	7,094	5,723
6111	Administrative	4,563	0	0	4,563	0	4,563	4,563	4,563	0	0
6112	Senior Technical	2,879	890	0	3,769	0	3,769	3,769	3,769	0	0
6113	Other Technical & Craft Skilled	15,064	3,607	0	18,671	0	18,671	18,279	18,279	392	0
6114	Clerical & Office Support	2,175	0	0	2,175	0	2,175	2,175	2,175	0	0
6115	Semi-Skilled Operatives & Unskilled	2,119	0	0	2,119	0	2,119	2,113	2,113	6	0
6116	Contracted Employees	41,382	0	0	41,382	0	41,382	41,382	41,382	0	0
6117	Temporary Employees	2,189	(17)	0	2,172	0	2,172	1,677	1,677	495	0
6131	Other Direct Labour Costs	1,747	0	0	1,747	0	1,747	1,561	1,561	186	0
6133	Benefits & Allowances	4,333	0	0	4,333	0	4,333	4,041	4,041	292	0
6134	National Insurance	2,547	0	0	2,547	0	2,547	2,547	2,547	0	0
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	59	21	21
6222	Field Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	725	775	775
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6224	Print & Non-Print Materials	3,361	(1,600)	0	1,761	0	1,761	1,761	1,734	27	27
6231	Fuel and Lubricants	3,560	0	0	3,560	0	3,560	3,560	3,319	241	241
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	1,000	823	177	177
6243	Janitorial & Cleaning Supplies	604	0	0	604	0	604	604	461	143	143
6255	Maintenance of Other Infrastructure	1,500	0	0	1,500	0	1,500	1,500	854	646	646
6261	Local Travel & Subsistence	2,200	(1,654)	0	546	0	546	546	543	3	3
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	47	53	53
6264	Vehicle Spares & Service	3,700	(1,800)	0	1,900	0	1,900	1,900	1,732	168	168
6265	Other Transport, Travel & Postage	0	1,654	0	1,654	0	1,654	1,654	754	900	900
6271	Telephone Charges	6,700	0	0	6,700	0	6,700	6,700	5,067	1,633	1,633
6272	Electricity Charges	4,883	0	0	4,883	0	4,883	4,883	4,138	745	745
6273	Water Charges	700	0	0	700	0	700	700	700	0	0
6281	Security Services	19,696	3,100	0	22,796	0	22,796	22,796	22,731	65	65
6282	Equipment Maintenance	2,200	300	0	2,500	0	2,500	2,500	2,459	41	41
6283	Cleaning & Extermination Services	350	0	0	350	0	350	350	342	8	8
6284	Other	4,800	0	0	4,800	0	4,800	4,800	4,787	13	13

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 483 - LABOUR ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	450	0	0	450	0	450	450	450	0	0
6293	Refreshment and Meals	750	0	0	750	0	750	750	746	4	4
6294	Other	2,385	0	0	2,385	0	2,385	2,385	2,345	40	40
6302	Training (including Scholarships)	1,200	0	0	1,200	0	1,200	1,200	1,181	19	19
6321	Subsid & Cont to Local Org	225,800	0	0	225,800	0	225,800	225,800	225,800	0	0
6322	Subsid & Cont to Intl Org	2,365	0	0	2,365	0	2,365	2,365	2,365	0	0

MS. L. BAIRD
HEAD OF BUDGET AGENCY

AGENCY 48 -MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 484 - CHILD CARE AND PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		233,776	3,145	0	236,921	0	236,921	236,596	222,645	14,276	13,951
6111	Administrative	2,574	0	0	2,574	0	2,574	2,424	2,424	150	0
6112	Senior Technical	3,315	2,504	0	5,819	0	5,819	5,819	5,819	0	0
6113	Other Technical & Craft Skilled	10,807	(3,140)	0	7,667	0	7,667	7,667	7,667	0	0
6114	Clerical & Office Support	0	5	0	5	0	5	4	4	1	0
6116	Contracted Employees	50,488	3,140	0	53,628	0	53,628	53,628	53,464	164	164
6117	Temporary Employees	372	171	0	543	0	543	543	543	0	0
6131	Other Direct Labour Costs	64	(5)	0	59	0	59	0	0	59	0
6133	Benefits & Allowances	505	470	0	975	0	975	861	861	114	0
6134	National Insurance	1,294	0	0	1,294	0	1,294	1,294	1,294	0	0
6221	Drugs & Medical Supplies	501	(300)	0	201	0	201	201	117	84	84
6222	Field Materials & Supplies	1,000	(714)	0	286	0	286	285	285	1	0
6223	Office Materials & Supplies	5,000	(2,314)	0	2,686	0	2,686	2,686	2,617	69	69
6224	Print & Non-Print Materials	1,075	(400)	0	675	0	675	675	629	46	46
6231	Fuel and Lubricants	5,500	0	0	5,500	0	5,500	5,500	5,446	54	54
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	3,970	30	30
6243	Janitorial & Cleaning Supplies	7,500	(1,000)	0	6,500	0	6,500	6,500	6,500	0	0
6261	Local Travel & Subsistence	7,200	(3,500)	0	3,700	0	3,700	3,700	3,700	0	0
6263	Postage, Telex & Cablegrams	48	(41)	0	7	0	7	7	0	7	7
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,488	12	12
6265	Other Transport, Travel & Postage	2,000	(1,900)	0	100	0	100	100	95	5	5
6271	Telephone Charges	1,656	0	0	1,656	0	1,656	1,656	1,394	262	262
6272	Electricity Charges	4,080	0	0	4,080	0	4,080	4,080	3,959	121	121
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	1,400	600	600
6281	Security Services	12,906	0	0	12,906	0	12,906	12,906	12,759	147	147
6282	Equipment Maintenance	3,700	(1,100)	0	2,600	0	2,600	2,600	2,434	166	166
6283	Cleaning & Extermination Services	1,400	0	0	1,400	0	1,400	1,400	509	891	891
6284	Other	5,000	3,814	0	8,814	0	8,814	8,814	8,765	49	49
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	1,989	11	11
6292	Dietary	64,629	0	0	64,629	0	64,629	64,629	53,472	11,157	11,157

AGENCY 48 -MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 484 - CHILD CARE AND PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	1,600	0	0	1,600	0	1,600	1,600	1,526	74	74
6294	Other	8,000	341	0	8,341	0	8,341	8,341	8,339	2	2
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6321	Subsid & Cont to Local Org	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6343	Old Age Pensions & Social Assistance	15,362	7,114	0	22,476	0	22,476	22,476	22,476	0	0

MS. L. BAIRD
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	448,071	31,847	0	479,918	0	479,918	479,803	468,237	11,681	11,566
6111	Administrative	14,731	(335)	0	14,396	0	14,396	14,396	14,396	0	0
6112	Senior Technical	4,583	(1,585)	0	2,998	0	2,998	2,998	2,998	0	0
6113	Other Technical & Craft Skilled	7,996	(1,067)	0	6,929	0	6,929	6,929	6,929	0	0
6114	Clerical & Office Support	9,541	(1,661)	0	7,880	0	7,880	7,880	7,880	0	0
6115	Semi-Skilled Operatives & Unskilled	516	0	0	516	0	516	516	516	0	0
6116	Contracted Employees	136,584	36,690	0	173,274	0	173,274	173,274	173,274	0	0
6117	Temporary Employees	213	67	0	280	0	280	280	280	0	0
6131	Other Direct Labour Costs	331	338	0	669	0	669	639	639	30	0
6133	Benefits & Allowances	3,827	(500)	0	3,327	0	3,327	3,262	3,262	65	0
6134	National Insurance	2,880	(100)	0	2,780	0	2,780	2,780	2,780	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	200	0	0	200	0	200	200	199	1	1
6223	Office Materials & Supplies	7,000	2,800	0	9,800	0	9,800	9,800	9,799	1	1
6224	Print & Non-Print Materials	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6231	Fuel and Lubricants	5,630	0	0	5,630	0	5,630	5,630	5,630	0	0
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial & Cleaning Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6255	Maintenance of Other Infrastructure	889	0	0	889	0	889	889	879	10	10
6261	Local Travel & Subsistence	3,000	(100)	0	2,900	0	2,900	2,900	2,713	187	187
6263	Postage, Telex & Cablegrams	70	20	0	90	0	90	90	81	9	9
6264	Vehicle Spares & Service	3,200	0	0	3,200	0	3,200	3,200	3,021	179	179
6265	Other Transport, Travel & Postage	1,000	160	0	1,160	0	1,160	1,160	842	318	318
6271	Telephone Charges	6,000	200	0	6,200	0	6,200	6,200	6,200	0	0
6272	Electricity Charges	15,000	(10,200)	0	4,800	0	4,800	4,800	4,791	9	9
6273	Water Charges	800	613	0	1,413	0	1,413	1,413	1,411	2	2
6281	Security Services	600	(180)	0	420	0	420	400	91	329	309
6282	Equipment Maintenance	4,130	1,087	0	5,217	0	5,217	5,217	5,184	33	33
6283	Cleaning & Extermination Services	1,300	0	0	1,300	0	1,300	1,300	1,037	263	263
6284	Other	13,900	5,600	0	19,500	0	19,500	19,500	19,500	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	600	0	0	600	0	600	600	512	88	88
6292	Dietary	13,284	(1,000)	0	12,284	0	12,284	12,284	7,931	4,353	4,353
6293	Refreshment and Meals	1,900	1,000	0	2,900	0	2,900	2,900	2,844	56	56
6294	Other	44,611	0	0	44,611	0	44,611	44,611	39,074	5,537	5,537
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0
6321	Subsid & Cont to Local Org	134,493	0	0	134,493	0	134,493	134,493	134,282	211	211
6322	Subsid & Cont to Intl Org	62	0	0	62	0	62	62	62	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,194,429	1	144,530	6,338,960	0	6,338,960	6,038,978	6,038,050	300,910	928
6111	Administrative	277,935	(4,212)	0	273,723	0	273,723	251,983	251,983	21,740	0
6113	Other Technical & Craft Skilled	412,820	0	0	412,820	0	412,820	360,272	360,272	52,548	0
6114	Clerical & Office Support	1,919,857	0	0	1,919,857	0	1,919,857	1,770,535	1,769,719	150,138	816
6115	Semi-Skilled Operatives & Unskilled	259,713	0	0	259,713	0	259,713	226,946	226,946	32,767	0
6116	Contracted Employees	18,858	4,212	0	23,070	0	23,070	23,070	22,986	84	84
6131	Other Direct Labour Costs	219,898	0	0	219,898	0	219,898	197,835	197,835	22,063	0
6133	Benefits & Allowances	744,776	0	0	744,776	0	744,776	734,648	734,648	10,128	0
6134	National Insurance	219,463	0	0	219,463	0	219,463	208,049	208,047	11,416	2
6221	Drugs & Medical Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6222	Field Materials & Supplies	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6223	Office Materials & Supplies	46,200	0	15,000	61,200	0	61,200	61,200	61,200	0	0
6224	Print & Non-Print Materials	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
6231	Fuel and Lubricants	425,320	0	0	425,320	0	425,320	425,320	425,320	0	0
6241	Rental of Buildings	900	0	1,535	2,435	0	2,435	2,435	2,420	15	15
6242	Maintenance of Buildings	140,000	4,062	0	144,062	0	144,062	144,062	144,062	0	0
6243	Janitorial & Cleaning Supplies	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6255	Maintenance of Other Infrastructure	29,065	(4,062)	0	25,003	0	25,003	25,003	25,001	2	2
6261	Local Travel & Subsistence	616,511	0	69,000	685,511	0	685,511	685,511	685,510	1	1
6263	Postage, Telex & Cablegrams	533	(149)	0	384	0	384	384	384	0	0
6264	Vehicle Spares & Service	160,000	0	0	160,000	0	160,000	160,000	159,997	3	3
6265	Other Transport, Travel & Postage	11,441	0	0	11,441	0	11,441	11,441	11,441	0	0
6271	Telephone Charges	65,500	0	0	65,500	0	65,500	65,500	65,500	0	0
6272	Electricity Charges	112,125	0	0	112,125	0	112,125	112,125	112,125	0	0
6273	Water Charges	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6282	Equipment Maintenance	72,000	0	0	72,000	0	72,000	72,000	72,000	0	0
6283	Cleaning & Extermination Services	30,000	0	0	30,000	0	30,000	30,000	29,998	2	2
6284	Other	54,000	500	7,306	61,806	0	61,806	61,806	61,806	0	0
6291	National & Other Events	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6292	Dietary	7,000	(1,150)	0	5,850	0	5,850	5,850	5,850	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	8,099	0	0	8,099	0	8,099	8,099	8,099	0	0
6294	Other	37,800	800	15,029	53,629	0	53,629	53,629	53,627	2	2
6302	Training (including Scholarships)	56,020	0	36,660	92,680	0	92,680	92,680	92,679	1	1
6322	Subsid & Cont to Intl Org	9,495	0	0	9,495	0	9,495	9,495	9,495	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	1,049,145	(5,730)	30,000	1,073,415	0	1,073,415	1,073,415	1,073,082	333	333
6111	Administrative	41,842	(1,514)	0	40,328	0	40,328	40,328	40,328	0	0
6113	Other Technical & Craft Skilled	134,938	(13,989)	0	120,949	0	120,949	120,949	120,949	0	0
6114	Clerical & Office Support	138,814	(2,500)	0	136,314	0	136,314	136,314	136,314	0	0
6115	Semi-Skilled Operatives & Unskilled	44,138	405	0	44,543	0	44,543	44,543	44,543	0	0
6116	Contracted Employees	18,317	8,759	0	27,076	0	27,076	27,076	27,076	0	0
6131	Other Direct Labour Costs	22,476	3,109	0	25,585	0	25,585	25,585	25,585	0	0
6133	Benefits & Allowances	62,307	0	0	62,307	0	62,307	62,307	62,307	0	0
6134	National Insurance	29,411	0	0	29,411	0	29,411	29,411	29,411	0	0
6221	Drugs & Medical Supplies	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6222	Field Materials & Supplies	31,000	(2,200)	0	28,800	0	28,800	28,800	28,800	0	0
6223	Office Materials & Supplies	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6224	Print & Non-Print Materials	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6231	Fuel and Lubricants	53,500	0	0	53,500	0	53,500	53,500	53,500	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	46,528	0	0	46,528	0	46,528	46,528	46,528	0	0
6243	Janitorial & Cleaning Supplies	17,475	(600)	0	16,875	0	16,875	16,875	16,875	0	0
6255	Maintenance of Other Infrastructure	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6261	Local Travel & Subsistence	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6263	Postage, Telex & Cablegrams	11	0	0	11	0	11	11	11	0	0
6264	Vehicle Spares & Service	11,000	(687)	0	10,313	0	10,313	10,313	10,313	0	0
6265	Other Transport, Travel & Postage	1,300	57	0	1,357	0	1,357	1,357	1,357	0	0
6271	Telephone Charges	7,500	2,200	0	9,700	0	9,700	9,700	9,700	0	0
6272	Electricity Charges	29,000	(1,200)	0	27,800	0	27,800	27,800	27,800	0	0
6273	Water Charges	7,452	(148)	0	7,304	0	7,304	7,304	7,304	0	0
6282	Equipment Maintenance	6,000	1,230	0	7,230	0	7,230	7,230	7,229	1	1
6283	Cleaning & Extermination Services	2,836	0	0	2,836	0	2,836	2,836	2,836	0	0
6284	Other	2,200	1,348	0	3,548	0	3,548	3,548	3,548	0	0
6291	National & Other Events	400	0	0	400	0	400	400	400	0	0
6292	Dietary	245,000	0	30,000	275,000	0	275,000	275,000	275,000	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	5,700	0	0	5,700	0	5,700	5,700	5,699	1	1
6294	Other	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6302	Training (including Scholarships)	24,000	0	0	24,000	0	24,000	24,000	23,999	1	1
6321	Subsid & Cont to Local Org	50	0	0	50	0	50	50	50	0	0
6322	Subsid & Cont to Intl Org	650	0	0	650	0	650	650	320	330	330

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 514 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	10,772	0	0	10,772	0	10,772	10,517	8,949	1,823	1,568
6111	Administrative	732	(105)	0	627	0	627	627	627	0	0
6114	Clerical & Office Support	516	26	0	542	0	542	542	542	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	2,529	83	0	2,612	0	2,612	2,524	2,524	88	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	225	0	0	225	0	225	62	62	163	0
6134	National Insurance	97	(4)	0	93	0	93	89	89	4	0
6221	Drugs & Medical Supplies	39	0	0	39	0	39	39	39	0	0
6222	Field Materials & Supplies	72	0	0	72	0	72	72	72	0	0
6223	Office Materials & Supplies	490	0	0	490	0	490	490	490	0	0
6224	Print & Non-Print Materials	525	0	0	525	0	525	525	467	58	58
6231	Fuel and Lubricants	2,000	(880)	0	1,120	0	1,120	1,120	7	1,113	1,113
6242	Maintenance of Buildings	404	0	0	404	0	404	404	404	0	0
6243	Janitorial & Cleaning Supplies	179	0	0	179	0	179	179	179	0	0
6261	Local Travel & Subsistence	464	0	0	464	0	464	464	398	66	66
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	100	820	0	920	0	920	920	836	84	84
6265	Other Transport, Travel & Postage	385	0	0	385	0	385	385	385	0	0
6271	Telephone Charges	176	0	0	176	0	176	176	173	3	3
6272	Electricity Charges	725	0	0	725	0	725	725	645	80	80
6282	Equipment Maintenance	395	0	0	395	0	395	395	357	38	38
6283	Cleaning & Extermination Services	47	0	0	47	0	47	47	47	0	0
6284	Other	269	0	0	269	0	269	269	200	69	69
6293	Refreshment and Meals	80	25	0	105	0	105	105	58	47	47
6294	Other	201	0	0	201	0	201	201	194	7	7
6302	Training (including Scholarships)	102	35	0	137	0	137	137	134	3	3

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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	620,683	(27,100)	18,409	611,992	0	611,992	606,489	605,656	6,336	833
6111	Administrative	41,618	0	0	41,618	0	41,618	41,618	41,618	0	0
6113	Other Technical & Craft Skilled	260,568	(27,100)	0	233,468	0	233,468	233,468	233,468	0	0
6115	Semi-Skilled Operatives & Unskilled	3,660	0	0	3,660	0	3,660	3,660	3,660	0	0
6116	Contracted Employees	5,992	(92)	0	5,900	0	5,900	5,900	5,900	0	0
6131	Other Direct Labour Costs	24,861	0	0	24,861	0	24,861	23,805	23,805	1,056	0
6133	Benefits & Allowances	70,092	0	0	70,092	0	70,092	65,645	65,645	4,447	0
6134	National Insurance	23,984	92	0	24,076	0	24,076	24,076	24,076	0	0
6221	Drugs & Medical Supplies	800	0	0	800	0	800	800	800	0	0
6222	Field Materials & Supplies	33,500	158	0	33,658	0	33,658	33,658	33,657	1	1
6223	Office Materials & Supplies	5,500	250	0	5,750	0	5,750	5,750	5,745	5	5
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	1,974	26	26
6231	Fuel and Lubricants	32,000	0	15,409	47,409	0	47,409	47,409	47,408	1	1
6241	Rental of Buildings	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6242	Maintenance of Buildings	12,500	1,002	0	13,502	0	13,502	13,502	13,501	1	1
6243	Janitorial & Cleaning Supplies	3,000	300	0	3,300	0	3,300	3,300	3,299	1	1
6255	Maintenance of Other Infrastructure	7,500	0	0	7,500	0	7,500	7,500	7,337	163	163
6261	Local Travel & Subsistence	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6263	Postage, Telex & Cablegrams	21	0	0	21	0	21	21	21	0	0
6264	Vehicle Spares & Service	19,500	2,000	3,000	24,500	0	24,500	24,500	24,500	0	0
6265	Other Transport, Travel & Postage	200	18	0	218	0	218	218	218	0	0
6271	Telephone Charges	8,800	(1,693)	0	7,107	0	7,107	7,107	7,107	0	0
6272	Electricity Charges	15,000	(1,000)	0	14,000	0	14,000	14,000	14,000	0	0
6273	Water Charges	5,465	691	0	6,156	0	6,156	6,156	6,156	0	0
6282	Equipment Maintenance	3,000	(200)	0	2,800	0	2,800	2,800	2,734	66	66
6283	Cleaning & Extermination Services	4,500	(400)	0	4,100	0	4,100	4,100	4,100	0	0
6284	Other	3,027	1,124	0	4,151	0	4,151	4,151	4,151	0	0
6291	National & Other Events	1,550	550	0	2,100	0	2,100	2,100	2,099	1	1
6293	Refreshment and Meals	1,055	150	0	1,205	0	1,205	1,205	1,192	13	13
6294	Other	1,160	500	0	1,660	0	1,660	1,660	1,660	0	0
6302	Training (including Scholarships)	22,000	(3,450)	0	18,550	0	18,550	18,550	17,995	555	555
6321	Subsid & Cont to Local Org	30	0	0	30	0	30	30	30	0	0

MS. A. JOHNSON

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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		110,890	983	14,720	126,593	0	126,593	126,541	126,493	100	48
6111	Administrative	2,291	75	0	2,366	0	2,366	2,366	2,366	0	0
6113	Other Technical & Craft Skilled	628	0	0	628	0	628	628	628	0	0
6114	Clerical & Office Support	10,552	0	0	10,552	0	10,552	10,552	10,552	0	0
6115	Semi-Skilled Operatives & Unskilled	516	0	0	516	0	516	516	516	0	0
6116	Contracted Employees	47,815	(264)	0	47,551	0	47,551	47,551	47,551	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	192	1,256	0	1,448	0	1,448	1,448	1,448	0	0
6133	Benefits & Allowances	1,407	(154)	0	1,253	0	1,253	1,201	1,201	52	0
6134	National Insurance	1,106	70	0	1,176	0	1,176	1,176	1,176	0	0
6221	Drugs & Medical Supplies	64	0	0	64	0	64	64	64	0	0
6222	Field Materials & Supplies	35	0	0	35	0	35	35	34	1	1
6223	Office Materials & Supplies	5,000	(1,650)	0	3,350	0	3,350	3,350	3,349	1	1
6224	Print & Non-Print Materials	12,753	700	0	13,453	0	13,453	13,453	13,453	0	0
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6241	Rental of Buildings	7,980	(878)	0	7,102	0	7,102	7,102	7,102	0	0
6242	Maintenance of Buildings	400	0	0	400	0	400	400	400	0	0
6243	Janitorial & Cleaning Supplies	463	150	0	613	0	613	613	611	2	2
6261	Local Travel & Subsistence	3,916	0	0	3,916	0	3,916	3,916	3,916	0	0
6263	Postage, Telex & Cablegrams	124	0	0	124	0	124	124	123	1	1
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	409	0	0	409	0	409	409	368	41	41
6272	Electricity Charges	3,603	0	0	3,603	0	3,603	3,603	3,603	0	0
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	670	0	0	670	0	670	670	670	0	0
6283	Cleaning & Extermination Services	490	0	0	490	0	490	490	490	0	0
6284	Other	7,446	1,678	14,720	23,844	0	23,844	23,844	23,842	2	2
6291	National & Other Events	20	0	0	20	0	20	20	20	0	0
6293	Refreshment and Meals	340	0	0	340	0	340	340	340	0	0
6294	Other	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholarships)	2,170	0	0	2,170	0	2,170	2,170	2,170	0	0

MS. A. JOHNSON

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AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	14,583	2,143	0	16,726	0	16,726	16,693	16,684	42	9
6111	Administrative	2,240	(225)	0	2,015	0	2,015	2,015	2,015	0	0
6114	Clerical & Office Support	598	(17)	0	581	0	581	555	555	26	0
6116	Contracted Employees	6,458	2,220	0	8,678	0	8,678	8,678	8,678	0	0
6133	Benefits & Allowances	236	63	0	299	0	299	299	299	0	0
6134	National Insurance	165	2	0	167	0	167	166	166	1	0
6221	Drugs & Medical Supplies	20	(13)	0	7	0	7	7	7	0	0
6223	Office Materials & Supplies	286	0	0	286	0	286	286	286	0	0
6224	Print & Non-Print Materials	80	0	0	80	0	80	80	80	0	0
6231	Fuel and Lubricants	450	144	0	594	0	594	594	594	0	0
6242	Maintenance of Buildings	600	0	0	600	0	600	600	599	1	1
6243	Janitorial & Cleaning Supplies	40	0	0	40	0	40	40	40	0	0
6261	Local Travel & Subsistence	100	(44)	0	56	0	56	56	54	2	2
6264	Vehicle Spares & Service	225	13	0	238	0	238	238	235	3	3
6271	Telephone Charges	420	110	0	530	0	530	530	530	0	0
6281	Security Services	200	(135)	0	65	0	65	65	65	0	0
6282	Equipment Maintenance	350	(10)	0	340	0	340	334	334	6	0
6283	Cleaning & Extermination Services	350	(111)	0	239	0	239	239	239	0	0
6284	Other	1,405	(32)	0	1,373	0	1,373	1,373	1,373	0	0
6293	Refreshment and Meals	200	178	0	378	0	378	378	376	2	2
6294	Other	100	0	0	100	0	100	100	99	1	1
6302	Training (including Scholarships)	60	0	0	60	0	60	60	60	0	0

MS. I. ANANDJIT
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 522 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	50,588	(5,071)	0	45,517	0	45,517	44,532	44,468	1,049	64
6111	Administrative	5,932	(1,755)	0	4,177	0	4,177	4,161	4,161	16	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	9,353	(2,944)	0	6,409	0	6,409	6,409	6,409	0	0
6115	Semi-Skilled Operatives & Unskilled	608	0	0	608	0	608	546	546	62	0
6116	Contracted Employees	8,841	1,180	0	10,021	0	10,021	10,021	10,021	0	0
6117	Temporary Employees	0	96	0	96	0	96	96	96	0	0
6131	Other Direct Labour Costs	555	(305)	0	250	0	250	245	245	5	0
6133	Benefits & Allowances	971	278	0	1,249	0	1,249	1,249	1,249	0	0
6134	National Insurance	1,122	(219)	0	903	0	903	862	862	41	0
6221	Drugs & Medical Supplies	26	(11)	0	15	0	15	15	15	0	0
6222	Field Materials & Supplies	0	0	0	0	0	0	0	0	0	0
6223	Office Materials & Supplies	1,365	0	0	1,365	0	1,365	1,365	1,359	6	6
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	600	0	0
6231	Fuel and Lubricants	700	235	0	935	0	935	935	935	0	0
6241	Rental of Buildings	4,305	(3,444)	0	861	0	861	0	0	861	0
6242	Maintenance of Buildings	1,800	0	0	1,800	0	1,800	1,800	1,791	9	9
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	450	0	0
6261	Local Travel & Subsistence	300	(88)	0	212	0	212	212	171	41	41
6263	Postage, Telex & Cablegrams	50	(35)	0	15	0	15	15	10	5	5
6264	Vehicle Spares & Service	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6271	Telephone Charges	550	101	0	651	0	651	651	650	1	1
6272	Electricity Charges	6,400	880	0	7,280	0	7,280	7,280	7,280	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6281	Security Services	2,400	0	0	2,400	0	2,400	2,400	2,398	2	2
6282	Equipment Maintenance	800	83	0	883	0	883	883	883	0	0
6283	Cleaning & Extermination Services	500	(15)	0	485	0	485	485	485	0	0
6284	Other	300	270	0	570	0	570	570	570	0	0
6291	National & Other Events	20		0	20	0	20	20	20	0	0
6293	Refreshment and Meals	80	662	0	742	0	742	742	742	0	0
6294	Other	120	0	0	120	0	120	120	120	0	0
6302	Training (including Scholarships)	40	(40)	0	0	0	0	0	0	0	0

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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 523 - ATTORNEY GENERAL'S CHAMBERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	120,024	2,612	0	122,636	0	122,636	122,606	122,564	72	42
6111	Administrative	48,528	0	0	48,528	0	48,528	48,528	48,528	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	44,104	0	0	44,104	0	44,104	44,104	44,104	0	0
6131	Other Direct Labour Costs	85	59	0	144	0	144	138	138	6	0
6133	Benefits & Allowances	3,387	1,435	0	4,822	0	4,822	4,822	4,822	0	0
6134	National Insurance	1,501	621	0	2,122	0	2,122	2,122	2,106	16	16
6221	Drugs & Medical Supplies	100	(70)	0	30	0	30	30	30	0	0
6222	Field Materials & Supplies	200	(177)	0	23	0	23	22	22	1	0
6223	Office Materials & Supplies	3,550	0	0	3,550	0	3,550	3,550	3,549	1	1
6224	Print & Non-Print Materials	2,128	(284)	0	1,844	0	1,844	1,844	1,844	0	0
6231	Fuel and Lubricants	830	182	0	1,012	0	1,012	1,012	1,012	0	0
6242	Maintenance of Buildings	1,500	21	0	1,521	0	1,521	1,521	1,520	1	1
6243	Janitorial & Cleaning Supplies	420	0	0	420	0	420	420	420	0	0
6261	Local Travel & Subsistence	200	(80)	0	120	0	120	120	111	9	9
6263	Postage, Telex & Cablegrams	60	(26)	0	34	0	34	34	26	8	8
6264	Vehicle Spares & Service	700	86	0	786	0	786	786	786	0	0
6265	Other Transport, Travel & Postage	0	176	0	176	0	176	176	176	0	0
6271	Telephone Charges	1,500	942	0	2,442	0	2,442	2,442	2,442	0	0
6272	Electricity Charges	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6273	Water Charges	1,360	0	0	1,360	0	1,360	1,360	1,360	0	0
6281	Security Services	2,190	(159)	0	2,031	0	2,031	2,031	2,030	1	1
6282	Equipment Maintenance	600	100	0	700	0	700	700	700	0	0
6283	Cleaning & Extermination Services	600	(80)	0	520	0	520	497	497	23	0
6284	Other	1,300	(121)	0	1,179	0	1,179	1,179	1,179	0	0
6291	National & Other Events	36	0	0	36	0	36	36	36	0	0
6293	Refreshment and Meals	80	137	0	217	0	217	217	217	0	0
6294	Other	15	0	0	15	0	15	15	9	6	6
6302	Training (including Scholarships)	150	(150)	0	0	0	0	0	0	0	0
6322	Subsid & Cont to Intl Org	0	0	0	0	0	0	0	0	0	0

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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 524 - STATE SOLICITOR
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		28,382	(589)	0	27,793	0	27,793	27,078	26,860	933	218
6111	Administrative	12,227	604	0	12,831	0	12,831	12,831	12,831	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	3,553	(863)	0	2,690	0	2,690	2,125	2,125	565	0
6115	Semi-Skilled Operatives & Unskilled	552	0	0	552	0	552	542	542	10	0
6116	Contracted Employees	4,027	249	0	4,276	0	4,276	4,276	4,276	0	0
6131	Other Direct Labour Costs	27	0	0	27	0	27	12	12	15	0
6133	Benefits & Allowances	1,366	44	0	1,410	0	1,410	1,410	1,410	0	0
6134	National Insurance	471	0	0	471	0	471	346	346	125	0
6221	Drugs & Medical Supplies	23	0	0	23	0	23	23	8	15	15
6223	Office Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6224	Print & Non-Print Materials	1,200	(100)	0	1,100	0	1,100	1,100	1,100	0	0
6242	Maintenance of Buildings	600	0	0	600	0	600	600	571	29	29
6243	Janitorial & Cleaning Supplies	361	0	0	361	0	361	361	361	0	0
6261	Local Travel & Subsistence	35	0	0	35	0	35	35	2	33	33
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	0	30	30
6271	Telephone Charges	300	0	0	300	0	300	300	299	1	1
6272	Electricity Charges	480	160	0	640	0	640	640	640	0	0
6281	Security Services	400	(350)	0	50	0	50	50	42	8	8
6282	Equipment Maintenance	500	65	0	565	0	565	565	559	6	6
6283	Cleaning & Extermination Services	1,000	(478)	0	522	0	522	522	443	79	79
6284	Other	150	80	0	230	0	230	230	222	8	8
6293	Refreshment and Meals	0	0	0	0	0	0	0	0	0	0
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	80	0	0	80	0	80	80	73	7	7

MS. I. ANANDJIT
HEAD OF BUDGET AGENCY

AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 525 - DEEDS REGISTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		83,522	905	0	84,428	0	84,428	84,002	83,930	498	72
6111	Administrative	8,823	327	0	9,150	0	9,150	9,150	9,150	0	0
6113	Other Technical & Craft Skilled	63	900	0	963	0	963	944	944	19	0
6114	Clerical & Office Support	17,631	(2,300)	0	15,331	0	15,331	15,331	15,331	0	0
6115	Semi-Skilled Operatives & Unskilled	2,583	0	0	2,583	0	2,583	2,346	2,346	237	0
6116	Contracted Employees	17,271	500	0	17,771	0	17,771	17,771	17,771	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	1,972	(64)	0	1,909	0	1,909	1,742	1,742	167	0
6133	Benefits & Allowances	1,615	60	0	1,675	0	1,675	1,673	1,673	2	0
6134	National Insurance	1,988	54	0	2,042	0	2,042	2,042	2,042	0	0
6221	Drugs & Medical Supplies	40	(27)	0	13	0	13	13	13	0	0
6223	Office Materials & Supplies	4,300	928	0	5,228	0	5,228	5,228	5,228	0	0
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6231	Fuel and Lubricants	684	150	0	834	0	834	834	834	0	0
6242	Maintenance of Buildings	1,800	0	0	1,800	0	1,800	1,800	1,790	10	10
6243	Janitorial & Cleaning Supplies	1,244	0	0	1,244	0	1,244	1,244	1,244	0	0
6261	Local Travel & Subsistence	870	0	0	870	0	870	870	865	5	5
6263	Postage, Telex & Cablegrams	75	0	0	75	0	75	75	60	15	15
6264	Vehicle Spares & Service	300	107	0	407	0	407	407	406	1	1
6271	Telephone Charges	768	0	0	768	0	768	768	768	0	0
6272	Electricity Charges	8,863	0	0	8,863	0	8,863	8,863	8,863	0	0
6273	Water Charges	500	0	0	500	0	500	500	500	0	0
6281	Security Services	5,018	(640)	0	4,378	0	4,378	4,377	4,377	1	0
6282	Equipment Maintenance	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6283	Cleaning & Extermination Services	900	(123)	0	777	0	777	777	748	29	29
6284	Other	1,400	975	0	2,375	0	2,375	2,375	2,374	1	1
6291	National & Other Events	14	0	0	14	0	14	14	14	0	0
6293	Refreshment and Meals	530	108	0	638	0	638	638	633	5	5
6294	Other	120	0	0	120	0	120	120	114	6	6
6302	Training (including Scholarships)	50	(50)	0	0	0	0	0	0	0	0

MS. I ANANDJIT
HEAD OF BUDGET AGENCY

AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE HEADQUARTERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	6,785,776	0	237,000	7,022,776	0	7,022,776	6,693,027	6,688,168	334,608	4,859
6111	Administrative	210,087	6,800	0	216,887	0	216,887	216,224	216,224	663	0
6112	Senior Technical	266,946	0	0	266,946	0	266,946	221,045	221,045	45,901	0
6113	Other Technical & Craft Skilled	280,176	0	0	280,176	0	280,176	193,926	193,926	86,250	0
6114	Clerical & Office Support	498,193	0	0	498,193	0	498,193	427,671	427,671	70,522	0
6115	Semi-Skilled Operatives & Unskilled	939,274	0	0	939,274	0	939,274	858,638	858,613	80,661	25
6117	Temporary Employees	43,366	2,400	0	45,766	0	45,766	44,716	44,716	1,050	0
6131	Other Direct Labour Costs	156,669	0	0	156,669	0	156,669	137,401	137,401	19,268	0
6132	Incentives	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6133	Benefits & Allowances	276,504	(9,200)	0	267,304	0	267,304	245,367	245,367	21,937	0
6134	National Insurance	142,867	0	0	142,867	0	142,867	139,345	139,345	3,522	0
6135	Pensions	457,964	0	0	457,964	0	457,964	457,964	457,964	0	0
6221	Drugs & Medical Supplies	26,000	4,474	0	30,474	0	30,474	30,474	30,423	51	51
6222	Field Materials & Supplies	425,000	0	0	425,000	0	425,000	425,000	424,969	31	31
6223	Office Materials & Supplies	26,438	0	0	26,438	0	26,438	26,438	26,398	40	40
6224	Print & Non-Print Materials	37,514	0	0	37,514	0	37,514	37,514	37,401	113	113
6231	Fuel and Lubricants	540,000	(11,500)	0	528,500	0	528,500	528,500	527,048	1,452	1,452
6241	Rental of Buildings	5,000	(2,500)	0	2,500	0	2,500	2,500	1,605	895	895
6242	Maintenance of Buildings	75,000	0	0	75,000	0	75,000	75,000	74,945	55	55
6243	Janitorial & Cleaning Supplies	24,769	0	0	24,769	0	24,769	24,769	24,739	30	30
6251	Maintenance of Roads	11,887	0	0	11,887	0	11,887	11,887	11,817	70	70
6252	Maintenance of Bridges	9,515	(3,000)	0	6,515	0	6,515	6,515	6,407	108	108
6253	Maint. of Drainage & Irrigation Works	6,880	0	0	6,880	0	6,880	6,880	6,878	2	2
6255	Maintenance of Other Infrastructure	39,790	(5,000)	0	34,790	0	34,790	34,790	34,790	0	0
6261	Local Travel & Subsistence	8,700	1,000	0	9,700	0	9,700	9,700	9,685	15	15
6262	Overseas Conf. & Off. Vis	15,500	7,000	0	22,500	0	22,500	22,500	22,500	0	0
6263	Postage, Telex & Cablegrams	2,200	2,000	0	4,200	0	4,200	4,200	4,200	0	0
6264	Vehicle Spares & Service	130,000	0	36,000	166,000	0	166,000	166,000	165,997	3	3
6265	Other Transport, Travel & Postage	295,320	0	51,000	346,320	0	346,320	346,320	346,318	2	2
6271	Telephone Charges	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0

**AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE HEADQUARTERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6272	Electricity Charges	83,500	(7,474)	0	76,026	0	76,026	76,026	76,026	0	0
6273	Water Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6281	Security Services	7,500	5,000	0	12,500	0	12,500	12,500	12,500	0	0
6282	Equipment Maintenance	320,000	0	50,000	370,000	0	370,000	370,000	369,982	18	18
6283	Cleaning & Extermination Services	15,000	0	0	15,000	0	15,000	15,000	14,983	17	17
6284	Other	35,000	10,000	0	45,000	0	45,000	45,000	44,839	161	161
6292	Dietary	747,917	0	100,000	847,917	0	847,917	847,917	846,187	1,730	1,730
6294	Other	450,300	0	0	450,300	0	450,300	450,300	450,282	18	18
6302	Training (including Scholarships)	80,000	0	0	80,000	0	80,000	80,000	79,977	23	23

CAPTAIN J. FLORES
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
PROGRAMME 551 - SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	418,532	(4,724)	0	413,808	0	413,808	411,988	410,617	3,191	1,371
6111	Administrative	42,396	0	0	42,396	0	42,396	42,396	42,396	0	0
6113	Other Technical & Craft Skilled	3,595	0	0	3,595	0	3,595	3,595	3,595	0	0
6114	Clerical & Office Support	41,893	(260)	0	41,633	0	41,633	41,381	41,347	286	34
6115	Semi-Skilled Operatives & Unskilled	9,528	0	0	9,528	0	9,528	9,517	9,517	11	0
6116	Contracted Employees	86,691	0	0	86,691	0	86,691	86,691	86,691	0	0
6131	Other Direct Labour Costs	1,932	0	0	1,932	0	1,932	400	310	1,622	90
6133	Benefits & Allowances	9,297	260	0	9,557	0	9,557	9,532	9,532	25	0
6134	National Insurance	5,608	0	0	5,608	0	5,608	5,608	5,608	0	0
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	499	1	1
6222	Field Materials & Supplies	367	0	0	367	0	367	367	366	1	1
6223	Office Materials & Supplies	17,240	0	0	17,240	0	17,240	17,240	17,239	1	1
6224	Print & Non-Print Materials	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6231	Fuel and Lubricants	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
6241	Rental of Buildings	21,720	0	0	21,720	0	21,720	21,720	21,600	120	120
6242	Maintenance of Buildings	17,200	0	0	17,200	0	17,200	17,200	17,199	1	1
6243	Janitorial & Cleaning Supplies	5,650	0	0	5,650	0	5,650	5,650	5,650	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6261	Local Travel & Subsistence	7,146	2,800	0	9,946	0	9,946	9,946	9,945	1	1
6263	Postage, Telex & Cablegrams	1,160	0	0	1,160	0	1,160	1,160	1,128	32	32
6264	Vehicle Spares & Service	4,240	0	0	4,240	0	4,240	4,240	4,237	3	3
6271	Telephone Charges	6,138	0	0	6,138	0	6,138	6,138	6,138	0	0
6272	Electricity Charges	17,672	0	0	17,672	0	17,672	17,672	17,672	0	0
6273	Water Charges	3,858	0	0	3,858	0	3,858	3,858	3,858	0	0
6281	Security Services	22,491	0	0	22,491	0	22,491	22,491	21,412	1,079	1,079
6282	Equipment Maintenance	7,500	0	0	7,500	0	7,500	7,500	7,495	5	5
6283	Cleaning & Extermination Services	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6284	Other	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6291	National & Other Events	500	0	0	500	0	500	500	498	2	2
6293	Refreshment and Meals	7,460	0	0	7,460	0	7,460	7,460	7,460	0	0
6294	Other	23,650	(7,524)	0	16,126	0	16,126	16,126	16,126	0	0
6302	Training (including Scholarships)	200	0	0	200	0	200	200	200	0	0

MR. R. MOHAMED

HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
PROGRAMME 552 - MAGISTRACY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	388,779	4,724	0	393,503	0	393,503	384,619	384,297	9,206	322
6111	Administrative	113,325	0	0	113,325	0	113,325	113,325	113,325	0	0
6113	Other Technical & Craft Skilled	5,902	0	0	5,902	0	5,902	5,902	5,902	0	0
6114	Clerical & Office Support	25,865	0	0	25,865	0	25,865	22,120	22,112	3,753	8
6115	Semi-Skilled Operatives & Unskilled	694	0	0	694	0	694	542	542	152	0
6116	Contracted Employees	79,427	0	0	79,427	0	79,427	79,427	79,427	0	0
6117	Temporary Employees	8,424	0	0	8,424	0	8,424	5,989	5,989	2,435	0
6131	Other Direct Labour Costs	938	0	0	938	0	938	68	68	870	0
6133	Benefits & Allowances	20,362	0	0	20,362	0	20,362	18,680	18,680	1,682	0
6134	National Insurance	4,687	0	0	4,687	0	4,687	4,687	4,687	0	0
6221	Drugs & Medical Supplies	560	0	0	560	0	560	560	536	24	24
6222	Field Materials & Supplies	663	0	0	663	0	663	663	658	5	5
6223	Office Materials & Supplies	8,400	0	0	8,400	0	8,400	8,400	8,396	4	4
6224	Print & Non-Print Materials	11,000	0	0	11,000	0	11,000	11,000	10,888	112	112
6241	Rental of Buildings	15,360	126	0	15,486	0	15,486	15,486	15,486	0	0
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	13,998	2	2
6243	Janitorial & Cleaning Supplies	5,795	(450)	0	5,345	0	5,345	5,345	5,345	0	0
6255	Maintenance of Other Infrastructure	5,820	0	0	5,820	0	5,820	5,820	5,814	6	6
6261	Local Travel & Subsistence	26,336	1,300	0	27,636	0	27,636	27,636	27,635	1	1
6263	Postage, Telex & Cablegrams	260	0	0	260	0	260	260	249	11	11
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	1,428	0	0	1,428	0	1,428	1,428	1,428	0	0
6272	Electricity Charges	6,480	0	0	6,480	0	6,480	6,480	6,480	0	0
6273	Water Charges	4,748	(250)	0	4,498	0	4,498	4,498	4,491	7	7
6281	Security Services	13,292	4,724	0	18,016	0	18,016	18,016	17,892	124	124
6282	Equipment Maintenance	1,455	0	0	1,455	0	1,455	1,455	1,453	2	2
6283	Cleaning & Extermination Services	2,361	500	0	2,861	0	2,861	2,861	2,856	5	5
6284	Other	7,000	(976)	0	6,024	0	6,024	6,024	6,023	1	1
6291	National & Other Events	300	0	0	300	0	300	300	292	8	8
6293	Refreshment and Meals	2,897	0	0	2,897	0	2,897	2,897	2,896	1	1
6294	Other	1,000	(250)	0	750	0	750	750	749	1	1

MR. R. MOHAMED

HEAD OF BUDGET AGENCY

AGENCY 56 - PUBLIC PROSECUTIONS
PROGRAMME 561 - PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	87,362	0	0	87,362	0	87,362	82,650	82,500	4,862	150
6111	Administrative	34,802	(66)	0	34,736	0	34,736	33,583	33,583	1,153	0
6113	Other Technical & Craft Skilled	582	19	0	601	0	601	601	600	1	1
6114	Clerical & Office Support	2,704	0	0	2,704	0	2,704	2,407	2,407	297	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	16,883	0	0	16,883	0	16,883	16,542	16,542	341	0
6117	Temporary Employees	47	47	0	94	0	94	94	82	12	12
6131	Other Direct Labour Costs	1,914	0	0	1,914	0	1,914	1,200	1,200	714	0
6133	Benefits & Allowances	4,844	0	0	4,844	0	4,844	2,707	2,707	2,137	0
6134	National Insurance	1,488	0	0	1,488	0	1,488	1,419	1,419	69	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials & Supplies	2,100	(353)	0	1,747	0	1,747	1,747	1,746	1	1
6224	Print & Non-Print Materials	3,100	(681)	0	2,419	0	2,419	2,419	2,394	25	25
6231	Fuel and Lubricants	810	0	0	810	0	810	810	783	27	27
6241	Rental of Buildings	1,800	(60)	0	1,740	0	1,740	1,740	1,740	0	0
6242	Maintenance of Buildings	1,000	406	0	1,406	0	1,406	1,406	1,401	5	5
6243	Janitorial & Cleaning Supplies	550	0	0	550	0	550	550	550	0	0
6255	Maintenance of Other Infrastructure	200	18	0	218	0	218	218	215	3	3
6261	Local Travel & Subsistence	2,200	515	0	2,715	0	2,715	2,715	2,688	27	27
6263	Postage, Telex & Cablegrams	8	0	0	8	0	8	8	8	0	0
6264	Vehicle Spares & Service	1,000	(200)	0	800	0	800	799	796	4	3
6271	Telephone Charges	1,550	(369)	0	1,181	0	1,181	1,181	1,174	7	7
6272	Electricity Charges	2,800	(108)	0	2,692	0	2,692	2,692	2,692	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6282	Equipment Maintenance	1,100	1,600	0	2,700	0	2,700	2,700	2,668	32	32
6283	Cleaning & Extermination Services	200	225	0	425	0	425	425	425	0	0
6284	Other	2,750	(824)	0	1,926	0	1,926	1,926	1,924	2	2
6291	National & Other Events	50	(6)	0	44	0	44	44	44	0	0
6293	Refreshment and Meals	250	23	0	273	0	273	273	268	5	5
6294	Other	340	(186)	0	154	0	154	154	154	0	0
6302	Training (including Scholarships)	240	0	0	240	0	240	240	240	0	0

MS. S. ALI - HACK

HEAD OF BUDGET AGENCY

**AGENCY PROGRAMME 57 - OFFICE OF THE OMBUDSMAN
PROGRAMME 571 - OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	2,385	0	0	2,385	0	2,385	2,269	2,010	375	259
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	670	33	0	703	0	703	703	703	0	0
6115	Semi-Skilled Operatives & Unskilled	516	26	0	542	0	542	542	542	0	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6117	Temporary Employees	29	(8)	0	21	0	21	0	0	21	0
6131	Other Direct Labour Costs	389	(55)	0	334	0	334	334	329	5	5
6133	Benefits & Allowances	131	0	0	131	0	131	126	126	5	0
6134	National Insurance	123	4	0	127	0	127	127	127	0	0
6223	Office Materials & Supplies	90	0	0	90	0	90	90	57	33	33
6224	Print & Non-Print Materials	75	0	0	75	0	75	75	0	75	75
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	40	0	0	40	0	40	40	0	40	40
6261	Local Travel & Subsistence	41	0	0	41	0	41	41	15	26	26
6263	Postage, Telex & Cablegrams	3	0	0	3	0	3	3	3	0	0
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	93	0	0	93	0	93	93	77	16	16
6272	Electricity Charges	100	0	0	100	0	100	10	0	100	10
6282	Equipment Maintenance	50	0	0	50	0	50	50	0	50	50
6284	Other	20	0	0	20	0	20	20	20	0	0
6293	Refreshment and Meals	15	0	0	15	0	15	15	11	4	4
6322	Subsid & Cont to Intl Org	0	0	0	0	0	0	0	0	0	0

MS. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
PROGRAMME 581 - PUBLIC SERVICE APPELLATE TRIBUNAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	6,321	0	0	6,321	0	6,321	5,352	5,125	1,196	227
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,486	0	0	1,486	0	1,486	1,486	1,486	0	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	538	0	0	538	0	538	538	538	0	0
6133	Benefits & Allowances	136	0	0	136	0	136	136	136	0	0
6134	National Insurance	127	0	0	127	0	127	127	127	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	13	0	20	13
6223	Office Materials & Supplies	100	0	0	100	0	100	40	20	80	20
6224	Print & Non-Print Materials	190	0	0	190	0	190	60	14	176	46
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	250	0	0	250	0	250	0	0	250	0
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	35	15	45	20
6261	Local Travel & Subsistence	50	(25)	0	25	0	25	3	0	25	3
6263	Postage, Telex & Cablegrams	9	0	0	9	0	9	0	0	9	0
6271	Telephone Charges	180	0	0	180	0	180	161	144	36	17
6272	Electricity Charges	1,819	0	0	1,819	0	1,819	1,819	1,819	0	0
6273	Water Charges	672	25	0	697	0	697	697	672	25	25
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	100	0	0	100	0	100	50	0	100	50
6283	Cleaning & Extermination Services	250	0	0	250	0	250	129	119	131	10
6284	Other	55	0	0	55	0	55	55	35	20	20
6291	National & Other Events	14	0	0	14	0	14	0	0	14	0
6293	Refreshment and Meals	50	0	0	50	0	50	3	0	50	3
6294	Other	15	0	0	15	0	15	0	0	15	0
6302	Training (including Scholarships)	200	0	0	200	0	200	0	0	200	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 711 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		99,471	(2,120)	0	97,351	0	97,351	97,351	97,346	5	5
6111	Administrative	5,526	(900)	0	4,626	0	4,626	4,626	4,626	0	0
6113	Other Technical & Craft Skilled	2,662	45	0	2,707	0	2,707	2,707	2,707	0	0
6114	Clerical & Office Support	4,992	(340)	0	4,652	0	4,652	4,652	4,652	0	0
6115	Semi-Skilled Operatives & Unskilled	5,712	(200)	0	5,512	0	5,512	5,512	5,512	0	0
6116	Contracted Employees	13,102	0	0	13,102	0	13,102	13,102	13,102	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	418	(184)	0	234	0	234	234	234	0	0
6133	Benefits & Allowances	2,943	(422)	0	2,521	0	2,521	2,521	2,521	0	0
6134	National Insurance	1,461	(119)	0	1,342	0	1,342	1,342	1,342	0	0
6211	Expenses Specific to Agency	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
6222	Field Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	720	0	0	720	0	720	720	720	0	0
6231	Fuel and Lubricants	9,879	0	0	9,879	0	9,879	9,879	9,878	1	1
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	800	0	0	800	0	800	800	800	0	0
6261	Local Travel & Subsistence	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6264	Vehicle Spares & Service	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6272	Electricity Charges	246	0	0	246	0	246	246	246	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	500	0	0	500	0	500	500	499	1	1
6283	Cleaning & Extermination Services	170	0	0	170	0	170	170	170	0	0
6284	Other	200	0	0	200	0	200	200	198	2	2
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6293	Refreshment and Meals	400	0	0	400	0	400	400	400	0	0
6294	Other	100	0	0	100	0	100	100	100	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6312	Subventions to Local Authority	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0

MR. N. FISHER

HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 712 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		191,572	(1,300)	0	190,272	0	190,272	190,272	190,268	4	4
6113	Other Technical & Craft Skilled	6,587	0	0	6,587	0	6,587	6,587	6,587	0	0
6115	Semi-Skilled Operatives & Unskilled	3,743	(765)	0	2,978	0	2,978	2,978	2,978	0	0
6116	Contracted Employees	12,442	320	0	12,762	0	12,762	12,762	12,762	0	0
6117	Temporary Employees	3,509	(440)	0	3,069	0	3,069	3,069	3,069	0	0
6131	Other Direct Labour Costs	0	60	0	60	0	60	60	60	0	0
6133	Benefits & Allowances	1,494	(331)	0	1,163	0	1,163	1,163	1,163	0	0
6134	National Insurance	870	(144)	0	726	0	726	726	726	0	0
6221	Drugs & Medical Supplies	65	0	0	65	0	65	65	65	0	0
6222	Field Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6223	Office Materials & Supplies	300	0	0	300	0	300	300	300	0	0
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	300	0	0
6231	Fuel and Lubricants	75,000	(3,500)	0	71,500	0	71,500	71,500	71,499	1	1
6242	Maintenance of Buildings	16,000	(4,000)	0	12,000	0	12,000	12,000	12,000	0	0
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	100	0	0
6251	Maintenance of Roads	11,136	5,500	0	16,636	0	16,636	16,636	16,635	1	1
6252	Maintenance of Bridges	4,000	(1,500)	0	2,500	0	2,500	2,500	2,500	0	0
6253	Maint. of Drainage & Irrigation Works	6,350	0	0	6,350	0	6,350	6,350	6,350	0	0
6254	Maint. of Sea & River Defenses	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6255	Maintenance of Other Infrastructure	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6261	Local Travel & Subsistence	2,500	1,743	0	4,243	0	4,243	4,243	4,242	1	1
6264	Vehicle Spares & Service	11,500	5,064	0	16,564	0	16,564	16,564	16,563	1	1
6265	Other Transport, Travel & Postage	2,500	500	0	3,000	0	3,000	3,000	3,000	0	0
6271	Telephone Charges	180	0	0	180	0	180	180	180	0	0
6281	Security Services	19,996	(3,807)	0	16,189	0	16,189	16,189	16,189	0	0
6282	Equipment Maintenance	200	0	0	200	0	200	200	200	0	0
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	900	0	0
6284	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholarships)	100	0	0	100	0	100	100	100	0	0

MR. N. FISHER
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	747,887	3,420	0	751,307	0	751,307	751,307	751,190	117	117
6111	Administrative	90,439	0	0	90,439	0	90,439	90,439	90,439	0	0
6112	Senior Technical	137,027	17,481	0	154,508	0	154,508	154,508	154,476	32	32
6113	Other Technical & Craft Skilled	3,209	0	0	3,209	0	3,209	3,209	3,209	0	0
6114	Clerical & Office Support	1,693	(643)	0	1,050	0	1,050	1,050	1,049	1	1
6115	Semi-Skilled Operatives & Unskilled	135,978	0	0	135,978	0	135,978	135,978	135,973	5	5
6116	Contracted Employees	11,300	0	0	11,300	0	11,300	11,300	11,300	0	0
6117	Temporary Employees	3,683	(2,619)	0	1,064	0	1,064	1,064	1,064	0	0
6131	Other Direct Labour Costs	4,647	(799)	0	3,848	0	3,848	3,848	3,838	10	10
6133	Benefits & Allowances	66,341	(10,000)	0	56,341	0	56,341	56,341	56,315	26	26
6134	National Insurance	28,749	0	0	28,749	0	28,749	28,749	28,749	0	0
6221	Drugs & Medical Supplies	2,556	0	0	2,556	0	2,556	2,556	2,555	1	1
6222	Field Materials & Supplies	12,500	0	0	12,500	0	12,500	12,500	12,499	1	1
6223	Office Materials & Supplies	11,500	0	0	11,500	0	11,500	11,500	11,498	2	2
6224	Print & Non-Print Materials	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
6231	Fuel and Lubricants	23,950	0	0	23,950	0	23,950	23,950	23,950	0	0
6241	Rental of Buildings	4,000	(1,000)	0	3,000	0	3,000	3,000	3,000	0	0
6242	Maintenance of Buildings	40,500	0	0	40,500	0	40,500	40,500	40,500	0	0
6243	Janitorial & Cleaning Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6252	Maintenance of Bridges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6253	Maint. of Drainage & Irrigation Works	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6254	Maint. of Sea & River Defenses	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
6255	Maintenance of Other Infrastructure	7,180	0	0	7,180	0	7,180	7,180	7,179	1	1
6261	Local Travel & Subsistence	19,990	1,741	0	21,731	0	21,731	21,731	21,731	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares & Service	3,135	0	0	3,135	0	3,135	3,135	3,124	11	11
6265	Other Transport, Travel & Postage	9,000	1,000	0	10,000	0	10,000	10,000	10,000	0	0
6271	Telephone Charges	2,098	(846)	0	1,252	0	1,252	1,252	1,252	0	0
6272	Electricity Charges	2,274	0	0	2,274	0	2,274	2,274	2,273	1	1
6281	Security Services	19,418	(3,155)	0	16,263	0	16,263	16,263	16,262	1	1

**AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6282	Equipment Maintenance	3,400	(1,000)	0	2,400	0	2,400	2,400	2,400	0	0
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6284	Other	3,200	1,760	0	4,960	0	4,960	4,960	4,959	1	1
6291	National & Other Events	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
6292	Dietary	37,000	1,500	0	38,500	0	38,500	38,500	38,500	0	0
6293	Refreshment and Meals	800	0	0	800	0	800	800	800	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
6302	Training (including Scholarships)	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0

MR. N. FISHER
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	317,597	0	0	317,597	0	317,597	317,597	317,481	116	116
6112	Senior Technical	6,384	94	0	6,478	0	6,478	6,478	6,478	0	0
6113	Other Technical & Craft Skilled	65,125	1,536	0	66,661	0	66,661	66,661	66,608	53	53
6114	Clerical & Office Support	726	37	0	763	0	763	763	763	0	0
6115	Semi-Skilled Operatives & Unskilled	23,678	(824)	0	22,854	0	22,854	22,854	22,854	0	0
6116	Contracted Employees	33,721	425	0	34,146	0	34,146	34,146	34,146	0	0
6131	Other Direct Labour Costs	2,926	(1,385)	0	1,541	0	1,541	1,541	1,541	0	0
6133	Benefits & Allowances	18,051	(135)	0	17,916	0	17,916	17,916	17,916	0	0
6134	National Insurance	7,502	253	0	7,755	0	7,755	7,755	7,755	0	0
6221	Drugs & Medical Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6222	Field Materials & Supplies	3,700	0	0	3,700	0	3,700	3,700	3,698	2	2
6223	Office Materials & Supplies	3,700	(1,041)	0	2,659	0	2,659	2,659	2,659	0	0
6224	Print & Non-Print Materials	2,600	0	0	2,600	0	2,600	2,600	2,599	1	1
6231	Fuel and Lubricants	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
6241	Rental of Buildings	4,000	(2,830)	0	1,170	0	1,170	1,170	1,170	0	0
6242	Maintenance of Buildings	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6243	Janitorial & Cleaning Supplies	10,300	(694)	0	9,606	0	9,606	9,606	9,606	0	0
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6253	Maint. of Drainage & Irrigation Works	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6254	Maint. of Sea & River Defenses	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6261	Local Travel & Subsistence	24,000	5,074	0	29,074	0	29,074	29,074	29,073	1	1
6263	Postage, Telex & Cablegrams	24	(11)	0	13	0	13	13	1	12	12
6264	Vehicle Spares & Service	5,700	628	0	6,328	0	6,328	6,328	6,326	2	2
6265	Other Transport, Travel & Postage	3,930	2,541	0	6,471	0	6,471	6,471	6,471	0	0
6271	Telephone Charges	1,700	(346)	0	1,354	0	1,354	1,354	1,322	32	32
6272	Electricity Charges	2,348	(311)	0	2,037	0	2,037	2,037	2,031	6	6
6281	Security Services	7,132	(2,329)	0	4,803	0	4,803	4,803	4,803	0	0
6282	Equipment Maintenance	2,000	346	0	2,346	0	2,346	2,346	2,345	1	1
6283	Cleaning & Extermination Services	2,000	(1,028)	0	972	0	972	972	972	0	0

**AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	1,450	0	0	1,450	0	1,450	1,450	1,446	4	4
6291	National & Other Events	600	0	0	600	0	600	600	599	1	1
6292	Dietary	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6293	Refreshment and Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0

MR. N. FISHER
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	130,884	775	0	131,659	0	131,659	131,659	131,627	32	32
6111	Administrative	10,069	(76)	0	9,993	0	9,993	9,993	9,993	0	0
6112	Senior Technical	3,094	535	0	3,629	0	3,629	3,629	3,629	0	0
6113	Other Technical & Craft Skilled	2,682	61	0	2,743	0	2,743	2,743	2,743	0	0
6114	Clerical & Office Support	17,516	(594)	0	16,922	0	16,922	16,922	16,919	3	3
6115	Semi-Skilled Operatives & Unskilled	11,250	(725)	0	10,525	0	10,525	10,525	10,517	8	8
6116	Contracted Employees	23,775	1,311	0	25,086	0	25,086	25,086	25,072	14	14
6117	Temporary Employees	60	(34)	0	26	0	26	26	26	0	0
6131	Other Direct Labour Costs	1,031	(216)	0	815	0	815	815	815	0	0
6133	Benefits & Allowances	4,321	(188)	0	4,133	0	4,133	4,133	4,133	0	0
6134	National Insurance	3,443	(73)	0	3,370	0	3,370	3,370	3,370	0	0
6211	Expenses Specific to Agency	7,189	0	0	7,189	0	7,189	7,189	7,188	1	1
6221	Drugs & Medical Supplies	66	(7)	0	59	0	59	59	59	0	0
6222	Field Materials & Supplies	325	0	0	325	0	325	325	325	0	0
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6224	Print & Non-Print Materials	1,056	(322)	0	734	0	734	734	733	1	1
6231	Fuel and Lubricants	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6243	Janitorial & Cleaning Supplies	170	0	0	170	0	170	170	170	0	0
6261	Local Travel & Subsistence	3,500	516	0	4,016	0	4,016	4,016	4,016	0	0
6263	Postage, Telex & Cablegrams	37	10	0	47	0	47	47	47	0	0
6265	Other Transport, Travel & Postage	180	0	0	180	0	180	180	180	0	0
6271	Telephone Charges	1,896	(315)	0	1,581	0	1,581	1,581	1,581	0	0
6272	Electricity Charges	5,424	(954)	0	4,470	0	4,470	4,470	4,470	0	0
6273	Water Charges	5,158	0	0	5,158	0	5,158	5,158	5,157	1	1
6281	Security Services	9,030	2,073	0	11,103	0	11,103	11,103	11,103	0	0
6282	Equipment Maintenance	1,000	(367)	0	633	0	633	633	632	1	1
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	690	0	0	690	0	690	690	690	0	0
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,198	2	2

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	555	167	0	722	0	722	722	722	0	0
6294	Other	250	(26)	0	224	0	224	224	224	0	0
6302	Training (including Scholarships)	339	(1)	0	338	0	338	338	338	0	0
6311	Rates and Taxes	778	0	0	778	0	778	778	777	1	1

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 722 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		221,902	(1,717)	0	220,185	0	220,185	219,700	219,695	490	5
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	7,767	(299)	0	7,468	0	7,468	7,468	7,468	0	0
6114	Clerical & Office Support	2,366	0	0	2,366	0	2,366	1,882	1,882	484	0
6115	Semi-Skilled Operatives & Unskilled	16,050	(678)	0	15,372	0	15,372	15,372	15,372	0	0
6116	Contracted Employees	28,069	2,004	0	30,073	0	30,073	30,073	30,068	5	5
6117	Temporary Employees	1,275	(1,275)	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	493	13	0	506	0	506	506	506	0	0
6133	Benefits & Allowances	1,533	312	0	1,845	0	1,845	1,845	1,845	0	0
6134	National Insurance	2,053	(78)	0	1,975	0	1,975	1,975	1,975	0	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6222	Field Materials & Supplies	167	0	0	167	0	167	167	167	0	0
6223	Office Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	330	(5)	0	325	0	325	325	325	0	0
6231	Fuel and Lubricants	36,651	0	0	36,651	0	36,651	36,651	36,651	0	0
6243	Janitorial & Cleaning Supplies	66	0	0	66	0	66	66	66	0	0
6251	Maintenance of Roads	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6253	Maint. of Drainage & Irrigation Works	92,572	0	0	92,572	0	92,572	92,572	92,572	0	0
6261	Local Travel & Subsistence	540	0	0	540	0	540	540	540	0	0
6264	Vehicle Spares & Service	7,700	0	0	7,700	0	7,700	7,700	7,700	0	0
6271	Telephone Charges	340	(294)	0	46	0	46	46	46	0	0
6273	Water Charges	505	0	0	505	0	505	505	505	0	0
6281	Security Services	15,330	(1,283)	0	14,047	0	14,047	14,047	14,047	0	0
6282	Equipment Maintenance	160	(99)	0	61	0	61	60	60	1	0
6283	Cleaning & Extermination Services	220	0	0	220	0	220	220	220	0	0
6284	Other	0	0	0	0	0	0	0	0	0	0
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	40	(5)	0	35	0	35	35	35	0	0
6302	Training (including Scholarships)	30	(30)	0	0	0	0	0	0	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		79,493	944	0	80,437	0	80,437	79,128	79,051	1,386	77
6113	Other Technical & Craft Skilled	17,128	(1,302)	0	15,826	0	15,826	15,826	15,826	0	0
6114	Clerical & Office Support	1,528	1	0	1,529	0	1,529	1,528	1,528	1	0
6115	Semi-Skilled Operatives & Unskilled	3,947	(277)	0	3,670	0	3,670	2,736	2,694	976	42
6116	Contracted Employees	2,856	1,423	0	4,279	0	4,279	4,279	4,265	14	14
6117	Temporary Employees	42	0	0	42	0	42	0	0	42	0
6131	Other Direct Labour Costs	610	(258)	0	352	0	352	343	343	9	0
6133	Benefits & Allowances	1,185	414	0	1,599	0	1,599	1,494	1,494	105	0
6134	National Insurance	1,818	0	0	1,818	0	1,818	1,600	1,600	218	0
6221	Drugs & Medical Supplies	26	0	0	26	0	26	26	26	0	0
6222	Field Materials & Supplies	600	(246)	0	354	0	354	354	353	1	1
6223	Office Materials & Supplies	242	(4)	0	238	0	238	238	238	0	0
6224	Print & Non-Print Materials	150	(7)	0	143	0	143	143	143	0	0
6242	Maintenance of Buildings	9,917	0	0	9,917	0	9,917	9,917	9,917	0	0
6243	Janitorial & Cleaning Supplies	352	0	0	352	0	352	352	352	0	0
6251	Maintenance of Roads	14,900	0	0	14,900	0	14,900	14,900	14,899	1	1
6252	Maintenance of Bridges	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6253	Maint. of Drainage & Irrigation Works	1,000	0	0	1,000	0	1,000	1,000	989	11	11
6254	Maint. of Sea & River Defenses	500	0	0	500	0	500	500	500	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,997	3	3
6261	Local Travel & Subsistence	286	200	0	486	0	486	486	483	3	3
6264	Vehicle Spares & Service	5,475	0	0	5,475	0	5,475	5,475	5,475	0	0
6273	Water Charges	928	0	0	928	0	928	928	927	1	1
6281	Security Services	3,066	1,037	0	4,103	0	4,103	4,103	4,103	0	0
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	400	0	0
6302	Training (including Scholarships)	37	(37)	0	0	0	0	0	0	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,193,959	(1)	0	1,193,958	0	1,193,958	1,193,958	1,193,842	116	116
6111	Administrative	215,633	0	0	215,633	0	215,633	215,633	215,633	0	0
6112	Senior Technical	374,828	0	0	374,828	0	374,828	374,828	374,796	32	32
6113	Other Technical & Craft Skilled	73,243	9,609	0	82,852	0	82,852	82,852	82,852	0	0
6114	Clerical & Office Support	3,262	(214)	0	3,048	0	3,048	3,048	3,048	0	0
6115	Semi-Skilled Operatives & Unskilled	36,165	(4,458)	0	31,707	0	31,707	31,707	31,707	0	0
6116	Contracted Employees	27,489	276	0	27,765	0	27,765	27,765	27,763	2	2
6117	Temporary Employees	10,713	(4,307)	0	6,406	0	6,406	6,406	6,406	0	0
6131	Other Direct Labour Costs	8,164	(907)	0	7,257	0	7,257	7,257	7,208	49	49
6133	Benefits & Allowances	37,684	0	0	37,684	0	37,684	37,684	37,656	28	28
6134	National Insurance	54,643	0	0	54,643	0	54,643	54,643	54,643	0	0
6221	Drugs & Medical Supplies	1,102	0	0	1,102	0	1,102	1,102	1,102	0	0
6222	Field Materials & Supplies	12,365	(9)	0	12,356	0	12,356	12,356	12,356	0	0
6223	Office Materials & Supplies	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6224	Print & Non-Print Materials	9,000	0	0	9,000	0	9,000	9,000	8,999	1	1
6231	Fuel and Lubricants	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6242	Maintenance of Buildings	38,050	0	0	38,050	0	38,050	38,050	38,050	0	0
6243	Janitorial & Cleaning Supplies	4,690	0	0	4,690	0	4,690	4,690	4,690	0	0
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6255	Maintenance of Other Infrastructure	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0
6261	Local Travel & Subsistence	4,806	77	0	4,883	0	4,883	4,883	4,883	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	950	0	0	950	0	950	950	949	1	1
6265	Other Transport, Travel & Postage	700	0	0	700	0	700	700	699	1	1
6271	Telephone Charges	3,600	(2,855)	0	745	0	745	745	745	0	0
6272	Electricity Charges	27,000	(7,430)	0	19,570	0	19,570	19,570	19,570	0	0
6273	Water Charges	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
6281	Security Services	68,268	17,399	0	85,667	0	85,667	85,667	85,667	0	0
6282	Equipment Maintenance	2,500	(1,617)	0	883	0	883	883	883	0	0
6283	Cleaning & Extermination Services	4,000	(1,802)	0	2,198	0	2,198	2,198	2,198	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	27,777	1,539	0	29,316	0	29,316	29,316	29,315	1	1
6291	National & Other Events	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6292	Dietary	60,357	(4,900)	0	55,457	0	55,457	55,457	55,457	0	0
6293	Refreshment and Meals	740	0	0	740	0	740	740	739	1	1
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6302	Training (including Scholarships)	4,200	(402)	0	3,798	0	3,798	3,798	3,798	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		435,280	0	0	435,280	0	435,280	435,280	435,104	176	176
6111	Administrative	10,670	(3,858)	0	6,812	0	6,812	6,812	6,812	0	0
6112	Senior Technical	9,796	450	0	10,246	0	10,246	10,246	10,246	0	0
6113	Other Technical & Craft Skilled	67,975	1,994	0	69,969	0	69,969	69,969	69,965	4	4
6114	Clerical & Office Support	9,207	(907)	0	8,300	0	8,300	8,300	8,300	0	0
6115	Semi-Skilled Operatives & Unskilled	56,812	(3,393)	0	53,419	0	53,419	53,419	53,405	14	14
6116	Contracted Employees	58,509	3,196	0	61,705	0	61,705	61,705	61,690	15	15
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	1,305	(237)	0	1,068	0	1,068	1,068	1,068	0	0
6133	Benefits & Allowances	19,724	3,836	0	23,560	0	23,560	23,560	23,552	8	8
6134	National Insurance	12,780	(1,081)	0	11,699	0	11,699	11,699	11,699	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,982	18	18
6222	Field Materials & Supplies	6,800	(1,639)	0	5,161	0	5,161	5,161	5,161	0	0
6223	Office Materials & Supplies	5,200	(1,000)	0	4,200	0	4,200	4,200	4,199	1	1
6224	Print & Non-Print Materials	7,550	(398)	0	7,152	0	7,152	7,152	7,152	0	0
6231	Fuel and Lubricants	11,600	0	0	11,600	0	11,600	11,600	11,600	0	0
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6243	Janitorial & Cleaning Supplies	8,400	0	0	8,400	0	8,400	8,400	8,400	0	0
6252	Maintenance of Bridges	5,740	0	0	5,740	0	5,740	5,740	5,738	2	2
6253	Maint. of Drainage & Irrigation Works	1,900	0	0	1,900	0	1,900	1,900	1,896	4	4
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
6261	Local Travel & Subsistence	4,500	887	0	5,387	0	5,387	5,387	5,348	39	39
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	2,700	0	0	2,700	0	2,700	2,700	2,696	4	4
6265	Other Transport, Travel & Postage	550	159	0	709	0	709	709	704	5	5
6271	Telephone Charges	2,620	(154)	0	2,466	0	2,466	2,466	2,466	0	0
6272	Electricity Charges	42,000	(11,659)	0	30,341	0	30,341	30,341	30,341	0	0
6273	Water Charges	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6281	Security Services	22,009	14,111	0	36,120	0	36,120	36,120	36,120	0	0
6282	Equipment Maintenance	5,000	1,600	0	6,600	0	6,600	6,600	6,600	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6283	Cleaning & Extermination Services	5,600	(2,264)	0	3,336	0	3,336	3,336	3,336	0	0
6284	Other	200	(100)	0	100	0	100	100	51	49	49
6291	National & Other Events	130	(45)	0	85	0	85	85	85	0	0
6292	Dietary	18,800	626	0	19,426	0	19,426	19,426	19,426	0	0
6293	Refreshment and Meals	503	0	0	503	0	503	503	492	11	11
6294	Other	2,500	(13)	0	2,487	0	2,487	2,487	2,487	0	0
6302	Training (including Scholarships)	700	(111)	0	589	0	589	589	589	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	152,211	0	0	152,211	0	152,211	143,792	143,762	8,449	30
6111	Administrative	13,034	0	0	13,034	0	13,034	10,730	10,730	2,304	0
6113	Other Technical & Craft Skilled	14,532	(1,239)	0	13,293	0	13,293	10,613	10,606	2,687	7
6114	Clerical & Office Support	17,704	0	0	17,704	0	17,704	15,524	15,521	2,183	3
6115	Semi-Skilled Operatives & Unskilled	17,455	(818)	0	16,637	0	16,637	16,636	16,635	2	1
6116	Contracted Employees	22,012	2,057	0	24,069	0	24,069	24,069	24,055	14	14
6131	Other Direct Labour Costs	1,312	0	0	1,312	0	1,312	979	979	333	0
6133	Benefits & Allowances	5,199	0	0	5,199	0	5,199	4,551	4,551	648	0
6134	National Insurance	4,262	0	0	4,262	0	4,262	3,989	3,989	273	0
6211	Expenses Specific to Agency	10,800	300	0	11,100	0	11,100	11,100	11,100	0	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	360	0	0	360	0	360	360	360	0	0
6223	Office Materials & Supplies	3,168	0	0	3,168	0	3,168	3,168	3,168	0	0
6224	Print & Non-Print Materials	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	3,998	2	2
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	400	0	0
6255	Maint. of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6261	Local Travel & Subsistence	2,000	(566)	0	1,434	0	1,434	1,434	1,433	1	1
6264	Vehicle Spares & Service	2,500	0	0	2,500	0	2,500	2,500	2,498	2	2
6271	Telephone Charges	1,620	0	0	1,620	0	1,620	1,620	1,620	0	0
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6273	Water Charges	536	0	0	536	0	536	536	536	0	0
6281	Security Services	7,706	0	0	7,706	0	7,706	7,706	7,706	0	0
6282	Equipment Maintenance	1,750	266	0	2,016	0	2,016	2,016	2,016	0	0
6283	Cleaning & Extermination Services	272	0	0	272	0	272	272	272	0	0
6284	Other	400	0	0	400	0	400	400	400	0	0
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6293	Refreshment and Meals	700	0	0	700	0	700	700	700	0	0
6294	Other	579	0	0	579	0	579	579	579	0	0
6302	Training (including Scholarships)	150	0	0	150	0	150	150	150	0	0
6311	Rates and Taxes	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. D. GAJRAJ

HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	235,834	(400)	0	235,434	0	235,434	234,086	234,005	1,429	81
6113	Other Technical & Craft Skilled	1,027	(29)	0	998	0	998	654	642	356	12
6114	Clerical & Office Support	571	29	0	600	0	600	600	600	0	0
6115	Semi-Skilled Operatives & Unskilled	22,688	(400)	0	22,288	0	22,288	21,387	21,323	965	64
6116	Contracted Employees	32,467	0	0	32,467	0	32,467	32,467	32,467	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	180	0	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	1,886	0	0	1,886	0	1,886	1,838	1,838	48	0
6134	National Insurance	1,702	0	0	1,702	0	1,702	1,647	1,647	55	0
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6222	Field Materials & Supplies	400	0	0	400	0	400	400	400	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	800	0	0
6231	Fuel and Lubricants	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
6243	Janitorial & Cleaning Supplies	65	0	0	65	0	65	65	65	0	0
6252	Maintenance of Bridges	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6253	Maint. of Drainage & Irrigation Works	123,000	0	0	123,000	0	123,000	123,000	122,999	1	1
6255	Maintenance of Other Infrastructure	8,300	0	0	8,300	0	8,300	8,300	8,300	0	0
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
6271	Telephone Charges	100	0	0	100	0	100	100	100	0	0
6272	Electricity Charges	950	0	0	950	0	950	950	950	0	0
6273	Water Charges	350	0	0	350	0	350	350	350	0	0
6281	Security Services	2,053	0	0	2,053	0	2,053	2,053	2,053	0	0
6282	Equipment Maintenance	350	0	0	350	0	350	350	348	2	2
6283	Cleaning & Extermination Services	60	0	0	60	0	60	60	60	0	0
6284	Other	50	0	0	50	0	50	50	50	0	0
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6311	Rates and Taxes	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0

MR. D. GAJRAJ
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		78,374	400	0	78,774	0	78,774	78,459	78,108	666	351
6112	Senior Technical	2,051	(100)	0	1,951	0	1,951	1,951	1,951	0	0
6113	Other Technical & Craft Skilled	3,702	(200)	0	3,502	0	3,502	3,502	3,502	0	0
6115	Semi-Skilled Operatives & Unskilled	4,008	(700)	0	3,308	0	3,308	3,308	3,308	0	0
6116	Contracted Employees	4,544	1,520	0	6,064	0	6,064	5,772	5,772	292	0
6131	Other Direct Labour Costs	408	(151)	0	257	0	257	242	242	15	0
6133	Benefits & Allowances	870	31	0	901	0	901	900	900	1	0
6134	National Insurance	733	0	0	733	0	733	726	726	7	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Materials & Supplies	191	0	0	191	0	191	191	189	2	2
6223	Office Materials & Supplies	800	0	0	800	0	800	800	800	0	0
6224	Print & Non-Print Material	700	0	0	700	0	700	700	700	0	0
6231	Fuel and Lubricants	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & Cleaning Supplies	325	0	0	325	0	325	325	325	0	0
6251	Maintenance of Roads	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6252	Maintenance of Bridges	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
6255	Maint. of Other Infrastructure	5,500	0	0	5,500	0	5,500	5,500	5,440	60	60
6261	Local Travel & Subsistence	1,000	(220)	0	780	0	780	780	495	285	285
6264	Vehicle Spares & Service	8,700	(300)	0	8,400	0	8,400	8,400	8,400	0	0
6265	Other Transport, Travel & Postage	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	126	0	0	126	0	126	126	126	0	0
6272	Electricity Charges	1,415	0	0	1,415	0	1,415	1,415	1,415	0	0
6273	Water Charges	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6281	Security Services	9,001	520	0	9,521	0	9,521	9,521	9,521	0	0
6282	Equipment Maintenance	150	0	0	150	0	150	150	150	0	0
6283	Cleaning & Extermination Services	230	0	0	230	0	230	230	230	0	0
6284	Other	300	0	0	300	0	300	300	300	0	0
6291	National & Other Events	200	0	0	200	0	200	200	200	0	0
6293	Refreshment and Meals	100	0	0	100	0	100	100	99	1	1

MR. D. GAJRAJ

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AGENCY 73 - REGION 3:ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,664,220	0	0	1,664,220	0	1,664,220	1,659,486	1,657,978	6,242	1,508
6111	Administrative	623,884	0	0	623,884	0	623,884	623,884	623,511	373	373
6112	Senior Technical	378,600	0	0	378,600	0	378,600	378,600	378,240	360	360
6113	Other Technical & Craft Skilled	169,935	0	0	169,935	0	169,935	166,228	166,228	3,707	0
6114	Clerical & Office Support	10,078	(4,427)	0	5,651	0	5,651	4,840	4,840	811	0
6115	Semi-Skilled Operatives & Unskilled	70,502	(2,444)	0	68,058	0	68,058	68,058	67,872	186	186
6116	Contracted Employees	1,038	(185)	0	853	0	853	853	853	0	0
6117	Temporary Employees	828	(250)	0	578	0	578	362	362	216	0
6131	Other Direct Labour Costs	8,362	(2,040)	0	6,322	0	6,322	6,322	6,247	75	75
6133	Benefits & Allowances	33,692	8,831	0	42,523	0	42,523	42,523	42,523	0	0
6134	National Insurance	101,940	515	0	102,455	0	102,455	102,455	102,455	0	0
6221	Drugs & Medical Supplies	1,500	(500)	0	1,000	0	1,000	1,000	996	4	4
6222	Field Materials & Supplies	10,500	0	0	10,500	0	10,500	10,500	10,364	136	136
6223	Office Materials & Supplies	10,500	(1,500)	0	9,000	0	9,000	9,000	9,000	0	0
6224	Print & Non-Print Materials	8,000	(969)	0	7,031	0	7,031	7,031	7,031	0	0
6231	Fuel and Lubricants	1,147	(500)	0	647	0	647	647	647	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	43,598	0	0	43,598	0	43,598	43,598	43,597	1	1
6243	Janitorial & Cleaning Supplies	1,954	0	0	1,954	0	1,954	1,954	1,954	0	0
6252	Maintenance of Bridges	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6255	Maintenance of Other Infrastructure	18,700	0	0	18,700	0	18,700	18,700	18,700	0	0
6261	Local Travel & Subsistence	7,000	(2,390)	0	4,610	0	4,610	4,610	4,610	0	0
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	7	8	8
6264	Vehicle Spares & Service	1,760	(1,500)	0	260	0	260	260	260	0	0
6265	Other Transport, Travel & Postage	5,610	(145)	0	5,465	0	5,465	5,465	5,465	0	0
6271	Telephone Charges	1,803	0	0	1,803	0	1,803	1,803	1,803	0	0
6272	Electricity Charges	14,333	0	0	14,333	0	14,333	14,333	14,332	1	1
6273	Water Charges	10,938	0	0	10,938	0	10,938	10,938	10,938	0	0
6281	Security Services	75,509	5,800	0	81,309	0	81,309	81,309	81,309	0	0
6282	Equipment Maintenance	2,000	(800)	0	1,200	0	1,200	1,200	1,200	0	0

AGENCY 73 - REGION 3:ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6283	Cleaning & Extermination Services	4,123	2,169	0	6,292	0	6,292	6,292	6,292	0	0
6284	Other	29,200	1,900	0	31,100	0	31,100	31,100	31,080	20	20
6291	National & Other Events	6,074	435	0	6,509	0	6,509	6,509	6,509	0	0
6293	Refreshment and Meals	1,797	(1,000)	0	797	0	797	797	797	0	0
6294	Other	200	0	0	200	0	200	200	136	64	64
6302	Training (including Scholarships)	5,500	(1,000)	0	4,500	0	4,500	4,500	4,220	280	280

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		620,010	0	0	620,010	0	620,010	619,819	618,932	1,078	887
6111	Administrative	2,422	348	0	2,770	0	2,770	2,770	2,770	0	0
6112	Senior Technical	26,645	642	0	27,287	0	27,287	27,287	27,274	13	13
6113	Other Technical & Craft Skilled	76,081	6,900	0	82,981	0	82,981	82,981	82,942	39	39
6114	Clerical & Office Support	10,918	(998)	0	9,920	0	9,920	9,920	9,919	1	1
6115	Semi-Skilled Operatives & Unskilled	84,206	(5,010)	0	79,196	0	79,196	79,196	79,084	112	112
6116	Contracted Employees	96,595	(6,000)	0	90,595	0	90,595	90,595	90,366	229	229
6131	Other Direct Labour Costs	1,477	0	0	1,477	0	1,477	1,475	1,475	2	0
6133	Benefits & Allowances	20,905	4,118	0	25,023	0	25,023	24,895	24,895	128	0
6134	National Insurance	15,792	0	0	15,792	0	15,792	15,731	15,727	65	4
6221	Drugs & Medical Supplies	5,676	0	0	5,676	0	5,676	5,676	5,676	0	0
6222	Field Materials & Supplies	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6223	Office Materials & Supplies	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
6224	Print & Non-Print Materials	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6231	Fuel and Lubricants	9,500	(3,400)	0	6,100	0	6,100	6,100	6,099	1	1
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	27,300	0	0	27,300	0	27,300	27,300	27,300	0	0
6243	Janitorial & Cleaning Supplies	14,300	0	0	14,300	0	14,300	14,300	14,300	0	0
6251	Maintenance of Roads	8,613	0	0	8,613	0	8,613	8,613	8,613	0	0
6252	Maintenance of Bridges	2,400	0	0	2,400	0	2,400	2,400	2,399	1	1
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	9,997	3	3
6261	Local Travel & Subsistence	6,500	(1,822)	0	4,678	0	4,678	4,678	4,195	483	483
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6265	Other Transport, Travel & Postage	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6271	Telephone Charges	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6272	Electricity Charges	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6273	Water Charges	20,200	0	0	20,200	0	20,200	20,200	20,200	0	0
6281	Security Services	56,941	7,522	0	64,463	0	64,463	64,463	64,463	0	0
6282	Equipment Maintenance	14,000	(6,000)	0	8,000	0	8,000	8,000	8,000	0	0

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6283	Cleaning & Extermination Services	7,900	1,500	0	9,400	0	9,400	9,400	9,400	0	0
6284	Other	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6291	National & Other Events	565	0	0	565	0	565	565	565	0	0
6292	Dietary	25,000	2,500	0	27,500	0	27,500	27,500	27,500	0	0
6293	Refreshment and Meals	800	0	0	800	0	800	800	800	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
6302	Training (including Scholarships)	1,059	(300)	0	759	0	759	759	759	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		134,942	17	0	134,959	0	134,959	133,483	130,949	4,010	2,534
6111	Administrative	14,788	0	0	14,788	0	14,788	14,788	14,788	0	0
6113	Other Technical & Craft Skilled	4,110	(12)	0	4,098	0	4,098	4,098	4,098	0	0
6114	Clerical & Office Support	12,570	(54)	0	12,516	0	12,516	11,704	11,704	812	0
6115	Semi-Skilled Operatives & Unskilled	5,441	0	0	5,441	0	5,441	5,441	5,441	0	0
6116	Contracted Employees	21,092	0	0	21,092	0	21,092	20,664	20,639	453	25
6131	Other Direct Labour Costs	142	83	0	225	0	225	215	215	10	0
6133	Benefits & Allowances	4,098	0	0	4,098	0	4,098	3,874	3,874	224	0
6134	National Insurance	2,736	0	0	2,736	0	2,736	2,736	2,736	0	0
6211	Expenses Specific to Agency	11,600	0	0	11,600	0	11,600	11,600	11,595	5	5
6221	Drugs & Medical Supplies	110	(42)	0	68	0	68	68	49	19	19
6222	Field Materials & Supplies	360	(66)	0	294	0	294	294	294	0	0
6223	Office Materials & Supplies	3,000	(500)	0	2,500	0	2,500	2,499	2,499	1	0
6224	Print & Non-Print Materials	850	0	0	850	0	850	850	844	6	6
6231	Fuel and Lubricants	3,000	(966)	0	2,034	0	2,034	2,034	2,034	0	0
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	5,990	10	10
6243	Janitorial & Cleaning Supplies	350	(4)	0	346	0	346	346	346	0	0
6255	Maintenance of Other Infrastructure	1,500	0	0	1,500	0	1,500	1,500	1,481	19	19
6261	Local Travel & Subsistence	3,500	(898)	0	2,602	0	2,602	2,601	2,601	1	0
6263	Postage, Telex & Cablegrams	20	(20)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	200	0	0	200	0	200	200	200	0	0
6265	Other Transport, Travel & Postage	330	(4)	0	326	0	326	326	326	0	0
6271	Telephone Charges	1,780	0	0	1,780	0	1,780	1,780	1,598	182	182
6272	Electricity Charges	2,550	0	0	2,550	0	2,550	2,550	2,550	0	0
6273	Water Charges	48	0	0	48	0	48	48	48	0	0
6281	Security Services	19,361	2,678	0	22,039	0	22,039	22,039	19,945	2,094	2,094
6282	Equipment Maintenance	1,400	0	0	1,400	0	1,400	1,400	1,341	59	59
6283	Cleaning & Extermination Services	480	(5)	0	475	0	475	475	475	0	0
6284	Other	1,900	0	0	1,900	0	1,900	1,900	1,794	106	106
6291	National & Other Events	5,532	0	0	5,532	0	5,532	5,532	5,530	2	2

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	760	0	0	760	0	760	760	756	4	4
6294	Other	334	0	0	334	0	334	334	332	2	2
6302	Training (including Scholarships)	1,400	(173)	0	1,227	0	1,227	1,227	1,226	1	1
6311	Rates and Taxes	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0

MR. D. ROOPLALL
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AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		238,780	53	0	238,833	0	238,833	234,902	234,646	4,187	256
6113	Other Technical & Craft Skilled	5,805	0	0	5,805	0	5,805	5,047	5,047	758	0
6114	Clerical & Office Support	642	0	0	642	0	642	642	642	0	0
6115	Semi-Skilled Operatives & Unskilled	25,109	0	0	25,109	0	25,109	25,095	25,090	19	5
6116	Contracted Employees	31,829	0	0	31,829	0	31,829	28,883	28,877	2,952	6
6131	Other Direct Labour Costs	2,520	0	0	2,520	0	2,520	2,400	2,400	120	0
6133	Benefits & Allowances	1,146	53	0	1,199	0	1,199	1,198	1,198	1	0
6134	National Insurance	2,411	0	0	2,411	0	2,411	2,319	2,319	92	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	24	1	1
6222	Field Materials & Supplies	1,300	0	0	1,300	0	1,300	1,300	1,298	2	2
6223	Office Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,076	24	24
6224	Print & Non-Print Materials	225	0	0	225	0	225	225	218	7	7
6231	Fuel and Lubricants	30,000	(1,333)	0	28,667	0	28,667	28,667	28,667	0	0
6242	Maintenance of Buildings	1,300	0	0	1,300	0	1,300	1,300	1,261	39	39
6243	Janitorial & Cleaning Supplies	325	0	0	325	0	325	325	318	7	7
6253	Maint. of Drainage & Irrigation Works	88,000	0	0	88,000	0	88,000	88,000	88,000	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6261	Local Travel & Subsistence	820	0	0	820	0	820	820	818	2	2
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6265	Other Transport, Travel & Postage	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	50	0	0	50	0	50	50	0	50	50
6272	Electricity Charges	28,050	0	0	28,050	0	28,050	28,050	28,050	0	0
6273	Water Charges	250	0	0	250	0	250	250	219	31	31
6281	Security Services	11,293	1,333	0	12,626	0	12,626	12,626	12,625	1	1
6282	Equipment Maintenance	140	0	0	140	0	140	140	129	11	11
6283	Cleaning & Extermination Services	130	0	0	130	0	130	130	128	2	2
6284	Other	150	0	0	150	0	150	150	114	36	36
6293	Refreshment and Meals	60	0	0	60	0	60	60	58	2	2
6302	Training (including Scholarships)	100	0	0	100	0	100	100	99	1	1
6311	Rates and Taxes	3,500	0	0	3,500	0	3,500	3,500	3,471	29	29

MR. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	114,363	(3,500)	0	110,863	0	110,863	109,342	107,310	3,553	2,032
6112	Senior Technical	1,898	(459)	0	1,439	0	1,439	1,421	1,421	18	0
6113	Other Technical & Craft Skilled	4,342	399	0	4,741	0	4,741	4,741	4,741	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	4,108	0	0	4,108	0	4,108	4,108	4,100	8	8
6116	Contracted Employees	8,537	0	0	8,537	0	8,537	7,451	7,451	1,086	0
6131	Other Direct Labour Costs	120	60	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	1,368	0	0	1,368	0	1,368	951	951	417	0
6134	National Insurance	772	0	0	772	0	772	772	772	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	12	8	8
6222	Field Materials & Supplies	900	0	0	900	0	900	900	531	369	369
6223	Office Materials & Supplies	500	0	0	500	0	500	500	340	160	160
6224	Print & Non-Print Materials	250	0	0	250	0	250	250	243	7	7
6231	Fuel and Lubricants	11,200	(2,000)	0	9,200	0	9,200	9,200	9,200	0	0
6242	Maintenance of Buildings	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	392	8	8
6251	Maintenance of Roads	30,000	0	0	30,000	0	30,000	30,000	29,710	290	290
6252	Maintenance of Bridges	15,000	0	0	15,000	0	15,000	15,000	14,763	237	237
6255	Maintenance of Other Infrastructure	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6261	Local Travel & Subsistence	730	0	0	730	0	730	730	729	1	1
6264	Vehicle Spares & Service	5,000	(1,500)	0	3,500	0	3,500	3,500	3,498	2	2
6265	Other Transport, Travel & Postage	50	0	0	50	0	50	50	40	10	10
6271	Telephone Charges	550	0	0	550	0	550	550	249	301	301
6272	Electricity Charges	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,024	176	176
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	148	0	0	148	0	148	148	127	21	21
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	382	318	318
6284	Other	510	0	0	510	0	510	510	397	113	113
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	60	0	0	60	0	60	60	57	3	3
6294	Other	0	0	0	0	0	0	0	0	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0

MR. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,205,516	9,162	0	2,214,678	0	2,214,678	2,207,082	2,204,981	9,697	2,101
6111	Administrative	463,971	0	0	463,971	0	463,971	463,971	463,851	120	120
6112	Senior Technical	896,702	32,437	0	929,139	0	929,139	929,139	928,935	204	204
6113	Other Technical & Craft Skilled	181,901	0	0	181,901	0	181,901	181,901	181,766	135	135
6114	Clerical & Office Support	3,004	0	0	3,004	0	3,004	2,500	2,500	504	0
6115	Semi-Skilled Operatives & Unskilled	39,407	0	0	39,407	0	39,407	37,680	37,680	1,727	0
6116	Contracted Employees	6,711	2,544	0	9,255	0	9,255	9,255	9,214	41	41
6131	Other Direct Labour Costs	8,425	5,380	0	13,805	0	13,805	13,805	13,690	115	115
6133	Benefits & Allowances	100,080	(36,767)	0	63,313	0	63,313	57,983	57,983	5,330	0
6134	National Insurance	124,081	567	0	124,648	0	124,648	124,648	124,648	0	0
6221	Drugs & Medical Supplies	600	(16)	0	584	0	584	584	584	0	0
6222	Field Materials & Supplies	26,500	(60)	0	26,440	0	26,440	26,440	26,435	5	5
6223	Office Materials & Supplies	2,147	(600)	0	1,547	0	1,547	1,547	1,547	0	0
6224	Print & Non-Print Materials	13,453	(600)	0	12,853	0	12,853	12,853	12,833	20	20
6231	Fuel and Lubricants	2,986	(1,156)	0	1,830	0	1,830	1,830	1,830	0	0
6241	Rental of Buildings	780	0	0	780	0	780	780	735	45	45
6242	Maintenance of Buildings	64,000	0	0	64,000	0	64,000	64,000	63,289	711	711
6243	Janitorial & Cleaning Supplies	3,400	(500)	0	2,900	0	2,900	2,900	2,769	131	131
6252	Maintenance of Bridges	4,750	0	0	4,750	0	4,750	4,750	4,744	6	6
6255	Maintenance of Other Infrastructure	24,000	0	0	24,000	0	24,000	24,000	23,631	369	369
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,994	6	6
6263	Postage, Telex & Cablegrams	15	(15)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	516	(9)	0	507	0	507	507	507	0	0
6265	Other Transport, Travel & Postage	11,700	0	0	11,700	0	11,700	11,700	11,675	25	25
6271	Telephone Charges	1,400	0	0	1,400	0	1,400	1,400	1,323	77	77
6272	Electricity Charges	13,550	0	0	13,550	0	13,550	13,550	13,547	3	3
6273	Water Charges	24,316	0	0	24,316	0	24,316	24,316	24,316	0	0
6281	Security Services	120,000	3,244	0	123,244	0	123,244	123,244	123,170	74	74
6282	Equipment Maintenance	1,955	(287)	0	1,668	0	1,668	1,633	1,622	46	11
6283	Cleaning & Extermination Services	7,500	0	0	7,500	0	7,500	7,500	7,497	3	3

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	40,000	5,000	0	45,000	0	45,000	45,000	45,000	0	0
6291	National & Other Events	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	2,570	0	0	2,570	0	2,570	2,570	2,570	0	0
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholarships)	1,596	0	0	1,596	0	1,596	1,596	1,596	0	0

MR. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	309,756	(5,731)	0	304,025	0	304,025	282,980	280,287	23,738	2,693
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	22,656	(2,497)	0	20,159	0	20,159	20,159	20,139	20	20
6113	Other Technical & Craft Skilled	25,451	0	0	25,451	0	25,451	25,451	25,444	7	7
6114	Clerical & Office Support	3,787	0	0	3,787	0	3,787	3,787	3,787	0	0
6115	Semi-Skilled Operatives & Unskilled	46,838	(1,734)	0	45,104	0	45,104	31,203	31,178	13,926	25
6116	Contracted Employees	48,240	0	0	48,240	0	48,240	45,251	45,198	3,042	53
6131	Other Direct Labour Costs	916	0	0	916	0	916	180	180	736	0
6133	Benefits & Allowances	10,374	0	0	10,374	0	10,374	8,354	8,354	2,020	0
6134	National Insurance	7,417	0	0	7,417	0	7,417	6,018	6,018	1,399	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,997	3	3
6222	Field Materials & Supplies	2,482	(700)	0	1,782	0	1,782	1,782	1,512	270	270
6223	Office Materials & Supplies	2,100	(500)	0	1,600	0	1,600	1,600	1,271	329	329
6224	Print & Non-Print Materials	4,900	0	0	4,900	0	4,900	4,900	4,894	6	6
6231	Fuel and Lubricants	10,099	(4,860)	0	5,239	0	5,239	5,239	5,239	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	20,000	0	0	20,000	0	20,000	20,000	19,972	28	28
6243	Janitorial & Cleaning Supplies	5,100	(26)	0	5,074	0	5,074	5,074	5,074	0	0
6255	Maintenance of Other Infrastructure	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
6261	Local Travel & Subsistence	3,400	(500)	0	2,900	0	2,900	2,900	2,868	32	32
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	4,100	0	0	4,100	0	4,100	4,100	4,097	3	3
6265	Other Transport, Travel & Postage	2,000	1,354	0	3,354	0	3,354	3,354	3,346	8	8
6271	Telephone Charges	2,980	0	0	2,980	0	2,980	2,980	1,691	1,289	1,289
6272	Electricity Charges	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6273	Water Charges	5,808	0	0	5,808	0	5,808	5,808	5,371	437	437
6281	Security Services	30,807	3,932	0	34,739	0	34,739	34,739	34,739	0	0
6282	Equipment Maintenance	3,883	0	0	3,883	0	3,883	3,883	3,758	125	125
6283	Cleaning & Extermination Services	5,850	0	0	5,850	0	5,850	5,850	5,833	17	17
6284	Other	618	0	0	618	0	618	618	617	1	1

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	100	0	0	100	0	100	100	98	2	2
6292	Dietary	3,300	(200)	0	3,100	0	3,100	3,100	3,098	2	2
6293	Refreshment and Meals	750	0	0	750	0	750	750	735	15	15
6294	Other	800	0	0	800	0	800	800	781	19	19
6302	Training (including Scholarships)	500	0	0	500	0	500	500	498	2	2

MR. D. ROOPLALL
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 751 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	91,258	500	0	91,758	0	91,758	91,758	91,736	22	22
6111	Administrative	14,058	(467)	0	13,591	0	13,591	13,591	13,591	0	0
6112	Senior Technical	1,312	39	0	1,351	0	1,351	1,351	1,351	0	0
6113	Other Technical & Craft Skilled	3,585	626	0	4,211	0	4,211	4,211	4,208	3	3
6114	Clerical & Office Support	7,235	(274)	0	6,961	0	6,961	6,961	6,961	0	0
6115	Semi-Skilled Operatives & Unskilled	1,298	(230)	0	1,068	0	1,068	1,068	1,068	0	0
6116	Contracted Employees	16,331	0	0	16,331	0	16,331	16,331	16,325	6	6
6131	Other Direct Labour Costs	212	(109)	0	103	0	103	103	103	0	0
6133	Benefits & Allowances	2,997	375	0	3,372	0	3,372	3,372	3,372	0	0
6134	National Insurance	2,059	40	0	2,099	0	2,099	2,099	2,099	0	0
6211	Expenses Specific to Agency	4,700	350	0	5,050	0	5,050	5,050	5,048	2	2
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Materials & Supplies	550	0	0	550	0	550	550	550	0	0
6223	Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,399	1	1
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	599	1	1
6231	Fuel and Lubricants	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
6261	Local Travel & Subsistence	1,900	0	0	1,900	0	1,900	1,900	1,899	1	1
6263	Postage, Telex & Cablegrams	44	0	0	44	0	44	44	44	0	0
6264	Vehicle Spares & Service	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6265	Other Transport, Travel & Postage	400	0	0	400	0	400	400	400	0	0
6271	Telephone Charges	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6272	Electricity Charges	3,000	(350)	0	2,650	0	2,650	2,650	2,650	0	0
6273	Water Charges	1,095	0	0	1,095	0	1,095	1,095	1,095	0	0
6281	Security Services	12,100	0	0	12,100	0	12,100	12,100	12,100	0	0
6282	Equipment Maintenance	650	500	0	1,150	0	1,150	1,150	1,149	1	1
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	695	5	5
6291	National & Other Events	1,408	0	0	1,408	0	1,408	1,408	1,406	2	2
6293	Refreshment and Meals	1,104	0	0	1,104	0	1,104	1,104	1,104	0	0
6302	Training (including Scholarships)	300	0	0	300	0	300	300	300	0	0

MR. A. AMBEDKAR

HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 752 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	112,759	(492)	0	112,267	0	112,267	111,408	111,379	888	29
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	588	0	0	588	0	588	150	150	438	0
6115	Semi-Skilled Operatives & Unskilled	4,807	(492)	0	4,315	0	4,315	4,110	4,095	220	15
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	494	0	0	494	0	494	376	376	118	0
6134	National Insurance	425	0	0	425	0	425	327	327	98	0
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	23	1	1
6222	Field Materials & Supplies	125	0	0	125	0	125	125	125	0	0
6223	Office Materials & Supplies	200	0	0	200	0	200	200	198	2	2
6224	Print & Non-Print Materials	120	0	0	120	0	120	120	116	4	4
6231	Fuel and Lubricants	800	500	0	1,300	0	1,300	1,300	1,298	2	2
6251	Maintenance of Roads	18,000	0	0	18,000	0	18,000	18,000	17,998	2	2
6252	Maintenance of Bridges	7,500	(500)	0	7,000	0	7,000	7,000	6,999	1	1
6253	Maint. of Drainage & Irrigation Works	73,000	0	0	73,000	0	73,000	73,000	73,000	0	0
6255	Maint. of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6261	Local Travel & Subsistence	550	0	0	550	0	550	550	550	0	0
6264	Vehicle Spares & Service	950	0	0	950	0	950	950	950	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	96	0	0	96	0	96	96	95	1	1
6284	Other	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	80	0	0	80	0	80	80	80	0	0

MR. A. AMBEDKAR
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	95,492	1,192	0	96,684	0	96,684	94,574	94,395	2,289	179
6112	Senior Technical	1,045	680	0	1,725	0	1,725	1,725	1,725	0	0
6113	Other Technical & Craft Skilled	5,526	(214)	0	5,312	0	5,312	4,911	4,911	401	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	6,440	(210)	0	6,230	0	6,230	6,024	6,024	206	0
6116	Contracted Employees	14,121	0	0	14,121	0	14,121	12,727	12,576	1,545	151
6131	Other Direct Labour Costs	185	0	0	185	0	185	180	180	5	0
6133	Benefits & Allowances	1,083	236	0	1,319	0	1,319	1,319	1,319	0	0
6134	National Insurance	1,070	0	0	1,070	0	1,070	966	966	104	0
6221	Drugs & Medical Supplies	12	0	0	12	0	12	12	12	0	0
6222	Field Materials & Supplies	150	0	0	150	0	150	150	150	0	0
6223	Office Materials & Supplies	600	0	0	600	0	600	600	599	1	1
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	2,560	0	0	2,560	0	2,560	2,560	2,559	1	1
6242	Maintenance of Buildings	2,900	600	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
6251	Maintenance of Roads	43,800	0	0	43,800	0	43,800	43,800	43,787	13	13
6252	Maintenance of Bridges	8,000	0	0	8,000	0	8,000	8,000	7,998	2	2
6255	Maintenance of Other Infrastructure	3,200	0	0	3,200	0	3,200	3,200	3,195	5	5
6261	Local Travel & Subsistence	700	100	0	800	0	800	800	797	3	3
6264	Vehicle Spares & Service	800	0	0	800	0	800	800	799	1	1
6271	Telephone Charges	100	0	0	100	0	100	100	100	0	0
6273	Water Charges	625	0	0	625	0	625	625	625	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	450	0	0	450	0	450	450	450	0	0
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6293	Refreshment and Meals	25	0	0	25	0	25	25	25	0	0

MR. A. AMBEDKAR
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AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 754 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	947,875	5,500	0	953,375	0	953,375	953,375	952,819	556	556
6111	Administrative	239,603	0	0	239,603	0	239,603	239,603	239,494	109	109
6112	Senior Technical	267,418	0	0	267,418	0	267,418	267,418	267,274	144	144
6113	Other Technical & Craft Skilled	125,119	0	0	125,119	0	125,119	125,119	124,854	265	265
6114	Clerical & Office Support	1,780	0	0	1,780	0	1,780	1,780	1,780	0	0
6115	Semi-Skilled Operatives & Unskilled	23,937	(1,600)	0	22,337	0	22,337	22,337	22,337	0	0
6116	Contracted Employees	6,979	1,000	0	7,979	0	7,979	7,979	7,979	0	0
6131	Other Direct Labour Costs	6,279	600	0	6,879	0	6,879	6,879	6,869	10	10
6133	Benefits & Allowances	22,757	0	0	22,757	0	22,757	22,757	22,757	0	0
6134	National Insurance	51,378	0	0	51,378	0	51,378	51,378	51,378	0	0
6221	Drugs & Medical Supplies	708	0	0	708	0	708	708	708	0	0
6222	Field Materials & Supplies	8,890	0	0	8,890	0	8,890	8,890	8,890	0	0
6223	Office Materials & Supplies	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6224	Print & Non-Print Materials	9,300	0	0	9,300	0	9,300	9,300	9,299	1	1
6231	Fuel and Lubricants	2,620	1,300	0	3,920	0	3,920	3,920	3,920	0	0
6241	Rental of Buildings	300	(180)	0	120	0	120	120	120	0	0
6242	Maintenance of Buildings	46,435	0	0	46,435	0	46,435	46,435	46,435	0	0
6243	Janitorial & Cleaning Supplies	7,150	0	0	7,150	0	7,150	7,150	7,150	0	0
6255	Maintenance of Other Infrastructure	9,800	0	0	9,800	0	9,800	9,800	9,799	1	1
6261	Local Travel & Subsistence	3,198	(900)	0	2,298	0	2,298	2,298	2,298	0	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	850	300	0	1,150	0	1,150	1,150	1,150	0	0
6265	Other Transport, Travel & Postage	2,300	(300)	0	2,000	0	2,000	2,000	2,000	0	0
6271	Telephone Charges	650	0	0	650	0	650	650	650	0	0
6272	Electricity Charges	11,100	(2,900)	0	8,200	0	8,200	8,200	8,200	0	0
6273	Water Charges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6281	Security Services	43,170	7,500	0	50,670	0	50,670	50,670	50,670	0	0
6282	Equipment Maintenance	2,562	0	0	2,562	0	2,562	2,562	2,562	0	0
6283	Cleaning & Extermination Services	4,604	1,100	0	5,704	0	5,704	5,704	5,702	2	2
6284	Other	20,000	1,700	0	21,700	0	21,700	21,700	21,684	16	16

**AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 754 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6292	Dietary	6,700	(1,100)	0	5,600	0	5,600	5,600	5,600	0	0
6293	Refreshment and Meals	755	80	0	835	0	835	835	835	0	0
6294	Other	593	0	0	593	0	593	593	590	3	3
6302	Training (including Scholarships)	5,900	(1,100)	0	4,800	0	4,800	4,800	4,796	4	4

MR. A. AMBEDKAR
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	282,916	(6,699)	0	276,217	0	276,217	276,217	276,164	53	53
6111	Administrative	2,358	(352)	0	2,006	0	2,006	2,006	2,006	0	0
6112	Senior Technical	18,692	88	0	18,780	0	18,780	18,780	18,780	0	0
6113	Other Technical & Craft Skilled	36,189	3,605	0	39,794	0	39,794	39,794	39,749	45	45
6114	Clerical & Office Support	654	19	0	673	0	673	673	673	0	0
6115	Semi-Skilled Operatives & Unskilled	37,781	2,590	0	40,371	0	40,371	40,371	40,371	0	0
6116	Contracted Employees	47,035	(5,337)	0	41,698	0	41,698	41,698	41,698	0	0
6131	Other Direct Labour Costs	1,122	(610)	0	512	0	512	512	512	0	0
6133	Benefits & Allowances	11,687	(172)	0	11,515	0	11,515	11,515	11,515	0	0
6134	National Insurance	7,201	170	0	7,371	0	7,371	7,371	7,371	0	0
6221	Drugs & Medical Supplies	2,542	0	0	2,542	0	2,542	2,542	2,542	0	0
6222	Field Materials & Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6223	Office Materials & Supplies	4,337	0	0	4,337	0	4,337	4,337	4,336	1	1
6224	Print & Non-Print Materials	4,000	(850)	0	3,150	0	3,150	3,150	3,150	0	0
6231	Fuel and Lubricants	6,750	500	0	7,250	0	7,250	7,250	7,249	1	1
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6243	Janitorial & Cleaning Supplies	7,900	0	0	7,900	0	7,900	7,900	7,900	0	0
6255	Maintenance of Other Infrastructure	8,000	0	0	8,000	0	8,000	8,000	7,999	1	1
6261	Local Travel & Subsistence	2,887	(400)	0	2,487	0	2,487	2,487	2,487	0	0
6263	Postage, Telex & Cablegrams	1	0	0	1	0	1	1	1	0	0
6264	Vehicle Spares & Service	2,259	0	0	2,259	0	2,259	2,259	2,259	0	0
6265	Other Transport, Travel & Postage	600	0	0	600	0	600	600	598	2	2
6271	Telephone Charges	1,218	150	0	1,368	0	1,368	1,368	1,368	0	0
6272	Electricity Charges	6,700	(1,883)	0	4,817	0	4,817	4,817	4,817	0	0
6273	Water Charges	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6281	Security Services	23,035	(4,117)	0	18,918	0	18,918	18,918	18,918	0	0
6282	Equipment Maintenance	4,190	700	0	4,890	0	4,890	4,890	4,890	0	0
6283	Cleaning & Extermination Services	5,059	400	0	5,459	0	5,459	5,459	5,458	1	1
6284	Other	589	0	0	589	0	589	589	589	0	0

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	346	0	0	346	0	346	346	344	2	2
6292	Dietary	8,000	(1,200)	0	6,800	0	6,800	6,800	6,800	0	0
6293	Refreshment and Meals	2,296	0	0	2,296	0	2,296	2,296	2,296	0	0
6294	Other	48	0	0	48	0	48	48	48	0	0
6302	Training (including Scholarships)	440	0	0	440	0	440	440	440	0	0

MR. A. AMBEDKAR
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 761 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		113,384	0	0	113,384	0	113,384	109,583	109,540	3,844	43
6111	Administrative	8,892	0	0	8,892	0	8,892	8,580	8,575	317	5
6113	Other Technical & Craft Skilled	3,620	0	0	3,620	0	3,620	3,620	3,620	0	0
6114	Clerical & Office Support	7,330	0	0	7,330	0	7,330	7,330	7,307	23	23
6115	Semi-Skilled Operatives & Unskilled	1,143	0	0	1,143	0	1,143	1,143	1,143	0	0
6116	Contracted Employees	36,397	0	0	36,397	0	36,397	32,993	32,992	3,405	1
6131	Other Direct Labour Costs	1,005	0	0	1,005	0	1,005	993	993	12	0
6133	Benefits & Allowances	2,170	0	0	2,170	0	2,170	2,099	2,099	71	0
6134	National Insurance	1,697	0	0	1,697	0	1,697	1,695	1,695	2	0
6211	Expenses Specific to Agency	13,180	(1,900)	0	11,280	0	11,280	11,280	11,277	3	3
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	42	3	3
6222	Field Materials & Supplies	200	0	0	200	0	200	200	199	1	1
6223	Office Materials & Supplies	3,200	0	0	3,200	0	3,200	3,200	3,199	1	1
6224	Print & Non-Print Materials	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6231	Fuel and Lubricants	1,850	0	0	1,850	0	1,850	1,850	1,850	0	0
6242	Maintenance of Buildings	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	298	2	2
6261	Local Travel & Subsistence	2,000	67	0	2,067	0	2,067	2,067	2,066	1	1
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6271	Telephone Charges	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6273	Water Charges	835	0	0	835	0	835	835	835	0	0
6281	Security Services	8,687	(67)	0	8,620	0	8,620	8,620	8,619	1	1
6282	Equipment Maintenance	900	800	0	1,700	0	1,700	1,700	1,700	0	0
6283	Cleaning & Extermination Services	220	1,000	0	1,220	0	1,220	1,220	1,220	0	0
6284	Other	410	0	0	410	0	410	410	409	1	1
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6293	Refreshment and Meals	330	100	0	430	0	430	430	430	0	0
6294	Other	128	0	0	128	0	128	128	128	0	0
6302	Training (including Scholarships)	300	0	0	300	0	300	300	300	0	0
6311	Rates and Taxes	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6321	Subsid & Cont to Local Org	380	0	0	380	0	380	380	380	0	0

MR. P. RAMRATTAN

HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	453,268	0	0	453,268	0	453,268	451,346	451,326	1,942	20
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	2,895	0	0	2,895	0	2,895	2,895	2,895	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	33,755	0	0	33,755	0	33,755	33,269	33,269	486	0
6116	Contracted Employees	21,140	0	0	21,140	0	21,140	20,344	20,344	796	0
6131	Other Direct Labour Costs	28	0	0	28	0	28	2	2	26	0
6133	Benefits & Allowances	1,806	0	0	1,806	0	1,806	1,203	1,203	603	0
6134	National Insurance	2,791	0	0	2,791	0	2,791	2,780	2,780	11	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	25	0	0
6222	Field Materials & Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6223	Office Materials & Supplies	850	0	0	850	0	850	850	850	0	0
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	200,000	(15,000)	0	185,000	0	185,000	185,000	184,996	4	4
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial & Cleaning Supplies	380	0	0	380	0	380	380	378	2	2
6253	Maint. of Drainage & Irrigation Works	131,500	15,000	0	146,500	0	146,500	146,500	146,500	0	0
6261	Local Travel & Subsistence	600	0	0	600	0	600	600	600	0	0
6264	Vehicle Spares & Service	16,000	0	0	16,000	0	16,000	16,000	15,999	1	1
6271	Telephone Charges	750	0	0	750	0	750	750	750	0	0
6272	Electricity Charges	2,530	0	0	2,530	0	2,530	2,530	2,530	0	0
6273	Water Charges	5,060	0	0	5,060	0	5,060	5,060	5,060	0	0
6281	Security Services	27,183	0	0	27,183	0	27,183	27,183	27,175	8	8
6282	Equipment Maintenance	300	0	0	300	0	300	300	298	2	2
6283	Cleaning & Extermination Services	150	0	0	150	0	150	150	150	0	0
6293	Refreshment and Meals	225	0	0	225	0	225	225	222	3	3

MR. P. RAMRATTAN
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AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 763 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	162,044	0	0	162,044	0	162,044	161,719	161,691	353	28
6112	Senior Technical	42	455	0	497	0	497	497	497	0	0
6113	Other Technical & Craft Skilled	3,825	(434)	0	3,391	0	3,391	3,391	3,391	0	0
6114	Clerical & Office Support	670	0	0	670	0	670	670	670	0	0
6115	Semi-Skilled Operatives & Unskilled	6,639	0	0	6,639	0	6,639	6,639	6,639	0	0
6116	Contracted Employees	14,266	0	0	14,266	0	14,266	14,266	14,266	0	0
6131	Other Direct Labour Costs	0	100	0	100	0	100	100	100	0	0
6133	Benefits & Allowances	1,726	(121)	0	1,605	0	1,605	1,280	1,280	325	0
6134	National Insurance	863	0	0	863	0	863	863	863	0	0
6221	Drugs & Medical Supplies	10	0	0	10	0	10	10	10	0	0
6222	Field Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6223	Office Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	790	0	0	790	0	790	790	790	0	0
6231	Fuel and Lubricants	3,375	0	0	3,375	0	3,375	3,375	3,374	1	1
6242	Maintenance of Buildings	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6243	Janitorial & Cleaning Supplies	1,278	0	0	1,278	0	1,278	1,278	1,277	1	1
6251	Maintenance of Roads	42,500	0	0	42,500	0	42,500	42,500	42,499	1	1
6252	Maintenance of Bridges	25,500	0	0	25,500	0	25,500	25,500	25,500	0	0
6255	Maint. of Other Infrastructure	10,380	0	0	10,380	0	10,380	10,380	10,380	0	0
6261	Local Travel & Subsistence	1,175	0	0	1,175	0	1,175	1,175	1,175	0	0
6264	Vehicle Spares & Service	3,520	0	0	3,520	0	3,520	3,520	3,520	0	0
6271	Telephone Charges	550	0	0	550	0	550	550	550	0	0
6272	Electricity Charges	9,250	0	0	9,250	0	9,250	9,250	9,250	0	0
6273	Water Charges	811	0	0	811	0	811	811	811	0	0
6281	Security Services	19,374	0	0	19,374	0	19,374	19,374	19,351	23	23
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	200	0	0
6284	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	600	0	0	600	0	600	600	599	1	1

MR. P. RAMRATTAN
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AGENCY 76 -REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 764 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,060,950	0	0	2,060,950	0	2,060,950	2,060,033	2,059,708	1,242	325
6111	Administrative	362,508	(4,814)	0	357,694	0	357,694	357,694	357,683	11	11
6112	Senior Technical	723,887	12,314	0	736,201	0	736,201	736,201	736,037	164	164
6113	Other Technical & Craft Skilled	267,821	(5,000)	0	262,821	0	262,821	262,821	262,763	58	58
6114	Clerical & Office Support	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6115	Semi-Skilled Operatives & Unskilled	30,582	(1,500)	0	29,082	0	29,082	29,082	29,082	0	0
6116	Contracted Employees	56,844	(1,000)	0	55,844	0	55,844	55,844	55,844	0	0
6131	Other Direct Labour Costs	16,749	(2,700)	0	14,049	0	14,049	13,132	13,132	917	0
6133	Benefits & Allowances	42,217	2,700	0	44,917	0	44,917	44,917	44,917	0	0
6134	National Insurance	106,900	0	0	106,900	0	106,900	106,900	106,900	0	0
6221	Drugs & Medical Supplies	1,620	30	0	1,650	0	1,650	1,650	1,650	0	0
6222	Field Materials & Supplies	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6223	Office Materials & Supplies	10,900	0	0	10,900	0	10,900	10,900	10,900	0	0
6224	Print & Non-Print Materials	12,500	(1,500)	0	11,000	0	11,000	11,000	11,000	0	0
6231	Fuel and Lubricants	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6241	Rental of Buildings	2,080	(1,335)	0	745	0	745	745	745	0	0
6242	Maintenance of Buildings	87,000	(3,200)	0	83,800	0	83,800	83,800	83,800	0	0
6243	Janitorial & Cleaning Supplies	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6252	Maintenance of Bridges	1,000	0	0	1,000	0	1,000	1,000	997	3	3
6255	Maintenance of Other Infrastructure	25,000	3,200	0	28,200	0	28,200	28,200	28,200	0	0
6261	Local Travel & Subsistence	12,000	(5,250)	0	6,750	0	6,750	6,750	6,683	67	67
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	1,670	0	0	1,670	0	1,670	1,670	1,667	3	3
6265	Other Transport, Travel & Postage	5,000	(2,113)	0	2,887	0	2,887	2,887	2,886	1	1
6271	Telephone Charges	3,100	(750)	0	2,350	0	2,350	2,350	2,350	0	0
6272	Electricity Charges	47,661	0	0	47,661	0	47,661	47,661	47,661	0	0
6273	Water Charges	17,132	0	0	17,132	0	17,132	17,132	17,132	0	0
6281	Security Services	116,585	12,150	0	128,735	0	128,735	128,735	128,733	2	2
6282	Equipment Maintenance	6,163	(650)	0	5,513	0	5,513	5,513	5,512	1	1
6283	Cleaning & Extermination Services	3,900	2,700	0	6,600	0	6,600	6,600	6,595	5	5

AGENCY 76 -REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 764 -EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	44,000	(4,782)	0	39,218	0	39,218	39,218	39,218	0	0
6291	National & Other Events	8,878	3,000	0	11,878	0	11,878	11,878	11,878	0	0
6292	Dietary	6,000	(3,000)	0	3,000	0	3,000	3,000	2,999	1	1
6293	Refreshment and Meals	353	0	0	353	0	353	353	352	1	1
6294	Other	300	0	0	300	0	300	300	300	0	0
6302	Training (including Scholarships)	9,600	1,500	0	11,100	0	11,100	11,100	11,093	7	7

MR. P. RAMRATTAN
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AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 765 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	995,492	0	0	995,492	0	995,492	976,414	976,078	19,414	336
6111	Administrative	5,877	0	0	5,877	0	5,877	5,877	5,877	0	0
6112	Senior Technical	28,142	0	0	28,142	0	28,142	28,142	28,142	0	0
6113	Other Technical & Craft Skilled	107,264	0	0	107,264	0	107,264	107,264	107,050	214	214
6114	Clerical & Office Support	8,581	0	0	8,581	0	8,581	8,581	8,581	0	0
6115	Semi-Skilled Operatives & Unskilled	127,159	0	0	127,159	0	127,159	127,159	127,138	21	21
6116	Contracted Employees	178,993	0	0	178,993	0	178,993	164,727	164,727	14,266	0
6131	Other Direct Labour Costs	6,884	0	0	6,884	0	6,884	5,848	5,848	1,036	0
6133	Benefits & Allowances	43,279	0	0	43,279	0	43,279	40,046	40,046	3,233	0
6134	National Insurance	22,937	0	0	22,937	0	22,937	22,394	22,344	593	50
6221	Drugs & Medical Supplies	20,000	10,000	0	30,000	0	30,000	30,000	29,992	8	8
6222	Field Materials & Supplies	27,828	(8,000)	0	19,828	0	19,828	19,828	19,827	1	1
6223	Office Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6224	Print & Non-Print Materials	9,000	0	0	9,000	0	9,000	9,000	8,998	2	2
6231	Fuel and Lubricants	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6241	Rental of Buildings	-	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	45,000	276	0	45,276	0	45,276	45,276	45,274	2	2
6243	Janitorial & Cleaning Supplies	27,000	2,304	0	29,304	0	29,304	29,304	29,304	0	0
6252	Maintenance of Bridges	650	0	0	650	0	650	650	650	0	0
6255	Maintenance of Other Infrastructure	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6261	Local Travel & Subsistence	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6263	Postage, Telex & Cablegrams	55	0	0	55	0	55	55	55	0	0
6264	Vehicle Spares & Service	6,500	4,500	0	11,000	0	11,000	11,000	10,982	18	18
6265	Other Transport, Travel & Postage	1,400	0	0	1,400	0	1,400	1,400	1,391	9	9
6271	Telephone Charges	9,000	(2,041)	0	6,959	0	6,959	6,959	6,958	1	1
6272	Electricity Charges	61,767	0	0	61,767	0	61,767	61,767	61,767	0	0
6273	Water Charges	8,550	0	0	8,550	0	8,550	8,550	8,550	0	0
6281	Security Services	50,154	(467)	0	49,687	0	49,687	49,687	49,687	0	0
6282	Equipment Maintenance	16,500	11,461	0	27,961	0	27,961	27,961	27,960	1	1
6283	Cleaning & Extermination Services	9,500	1,000	0	10,500	0	10,500	10,500	10,500	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 765 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	4,922	(1,233)	0	3,689	0	3,689	3,689	3,688	1	1
6291	National & Other Events	2,650	0	0	2,650	0	2,650	2,650	2,650	0	0
6292	Dietary	93,000	(15,800)	0	77,200	0	77,200	77,200	77,199	1	1
6293	Refreshment and Meals	1,700	0	0	1,700	0	1,700	1,700	1,696	4	4
6294	Other	2,500	(2,000)	0	500	0	500	500	498	2	2
6302	Training (including Scholarships)	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0

MR. P. RAMRATTAN
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AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		117,284	0	0	117,284	0	117,284	116,131	116,036	1,248	95
6111	Administrative	9,247	156	0	9,403	0	9,403	9,403	9,403	0	0
6112	Senior Technical	45	0	0	45	0	45	45	45	0	0
6113	Other Technical & Craft Skilled	4,538	(623)	0	3,915	0	3,915	3,714	3,714	201	0
6114	Clerical & Office Support	3,211	0	0	3,211	0	3,211	3,204	3,204	7	0
6115	Semi-Skilled Operatives & Unskilled	5,014	0	0	5,014	0	5,014	4,660	4,660	354	0
6116	Contracted Employees	19,779	467	0	20,246	0	20,246	20,246	20,246	0	0
6117	Temporary Employees	148	0	0	148	0	148	0	0	148	0
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	2,940	0	0	2,940	0	2,940	2,550	2,550	390	0
6134	National Insurance	1,617	0	0	1,617	0	1,617	1,564	1,564	53	0
6211	Expenses Specific to Agency	15,300	0	0	15,300	0	15,300	15,300	15,300	0	0
6222	Field Materials & Supplies	795	0	0	795	0	795	795	785	10	10
6223	Office Materials & Supplies	3,800	0	0	3,800	0	3,800	3,800	3,794	6	6
6224	Print & Non-Print Materials	1,660	0	0	1,660	0	1,660	1,660	1,660	0	0
6231	Fuel and Lubricants	3,575	1,977	0	5,552	0	5,552	5,552	5,552	0	0
6242	Maintenance of Buildings	19,000	0	0	19,000	0	19,000	19,000	18,997	3	3
6243	Janitorial & Cleaning Supplies	860	0	0	860	0	860	860	860	0	0
6261	Local Travel & Subsistence	7,800	(300)	0	7,500	0	7,500	7,500	7,463	37	37
6265	Other Transport, Travel & Postage	2,275	0	0	2,275	0	2,275	2,275	2,263	12	12
6271	Telephone Charges	1,230	(100)	0	1,130	0	1,130	1,130	1,129	1	1
6281	Security Services	6,565	(1,133)	0	5,432	0	5,432	5,432	5,432	0	0
6282	Equipment Maintenance	525	0	0	525	0	525	525	507	18	18
6283	Cleaning & Extermination Services	1,020	(444)	0	576	0	576	576	576	0	0
6284	Other	1,605	0	0	1,605	0	1,605	1,605	1,598	7	7
6291	National & Other Events	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6293	Refreshment and Meals	690	0	0	690	0	690	690	689	1	1
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholarships)	525	0	0	525	0	525	525	525	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 77- REGION 7: CUYUNI/MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		151,736	(4,500)	0	147,236	0	147,236	145,625	145,434	1,802	191
6113	Other Technical & Craft Skilled	1,642	0	0	1,642	0	1,642	1,642	1,642	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	4,547	0	0	4,547	0	4,547	4,547	4,547	0	0
6131	Other Direct Labour Costs	120	0	0	120	0	120	119	119	1	0
6133	Benefits & Allowances	289	0	0	289	0	289	289	289	0	0
6134	National Insurance	138	0	0	138	0	138	138	138	0	0
6222	Field Materials & Supplies	425	0	0	425	0	425	425	421	4	4
6223	Office Materials & Supplies	400	0	0	400	0	400	400	400	0	0
6224	Print & Non-Print Materials	140	0	0	140	0	140	140	135	5	5
6231	Fuel and Lubricants	11,100	2,975	0	14,075	0	14,075	14,075	14,075	0	0
6242	Maintenance of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	775	0	0	775	0	775	775	766	9	9
6251	Maintenance of Roads	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
6252	Maintenance of Bridges	15,500	(4,000)	0	11,500	0	11,500	11,500	11,499	1	1
6253	Maint. of Drainage & Irrigation Works	21,000	3,500	0	24,500	0	24,500	24,500	24,476	24	24
6254	Maint. of Sea & River Defenses	12,200	0	0	12,200	0	12,200	12,200	12,195	5	5
6255	Maintenance of Other Infrastructure	14,500	(4,000)	0	10,500	0	10,500	10,500	10,499	1	1
6261	Local Travel & Subsistence	6,100	(1,500)	0	4,600	0	4,600	4,600	4,599	1	1
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	4,993	7	7
6265	Other Transport, Travel & Postage	2,100	0	0	2,100	0	2,100	2,100	2,085	15	15
6271	Telephone Charges	650	(500)	0	150	0	150	150	122	28	28
6272	Electricity Charges	9,800	0	0	9,800	0	9,800	8,190	8,189	1,611	1
6273	Water Charges	700	0	0	700	0	700	700	700	0	0
6282	Equipment Maintenance	1,730	0	0	1,730	0	1,730	1,730	1,719	11	11
6283	Cleaning & Extermination Services	1,740	(975)	0	765	0	765	765	765	0	0
6284	Other	750	0	0	750	0	750	750	750	0	0
6293	Refreshment and Meals	140	0	0	140	0	140	140	140	0	0
6294	Other	850	0	0	850	0	850	850	771	79	79
6302	Training (including Scholarships)	400	0	0	400	0	400	400	400	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		803,709	4,500	0	808,209	0	808,209	808,209	807,417	792	792
6111	Administrative	46,393	385	0	46,778	0	46,778	46,778	46,778	0	0
6112	Senior Technical	151,256	0	0	151,256	0	151,256	151,256	151,256	0	0
6113	Other Technical & Craft Skilled	50,769	(2,769)	0	48,000	0	48,000	48,000	47,829	171	171
6114	Clerical & Office Support	572	0	0	572	0	572	572	572	0	0
6115	Semi-Skilled Operatives & Unskilled	30,944	0	0	30,944	0	30,944	30,944	30,944	0	0
6116	Contracted Employees	41,500	764	0	42,264	0	42,264	42,264	42,258	6	6
6131	Other Direct Labour Costs	4,482	54	0	4,536	0	4,536	4,536	4,536	0	0
6133	Benefits & Allowances	38,170	1,566	0	39,736	0	39,736	39,736	39,706	30	30
6134	National Insurance	22,406	0	0	22,406	0	22,406	22,406	22,406	0	0
6221	Drugs & Medical Supplies	750	0	0	750	0	750	750	750	0	0
6222	Field Materials & Supplies	8,200	(500)	0	7,700	0	7,700	7,700	7,700	0	0
6223	Office Materials & Supplies	6,000	(500)	0	5,500	0	5,500	5,500	5,500	0	0
6224	Print & Non-Print Materials	4,860	(300)	0	4,560	0	4,560	4,560	4,557	3	3
6231	Fuel and Lubricants	33,050	475	0	33,525	0	33,525	33,525	33,525	0	0
6241	Rental of Buildings	1,560	(1,170)	0	390	0	390	390	390	0	0
6242	Maintenance of Buildings	40,000	7,520	0	47,520	0	47,520	47,520	47,502	18	18
6243	Janitorial & Cleaning Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6255	Maintenance of Other Infrastructure	23,500	3,800	0	27,300	0	27,300	27,300	27,291	9	9
6261	Local Travel & Subsistence	5,800	0	0	5,800	0	5,800	5,800	5,766	34	34
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	838	0	0	838	0	838	838	811	27	27
6265	Other Transport, Travel & Postage	24,000	1,000	0	25,000	0	25,000	25,000	24,925	75	75
6271	Telephone Charges	1,100	(500)	0	600	0	600	600	600	0	0
6272	Electricity Charges	10,600	(1,000)	0	9,600	0	9,600	9,600	9,600	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6281	Security Services	16,099	1,000	0	17,099	0	17,099	17,099	16,989	110	110
6282	Equipment Maintenance	2,500	(300)	0	2,200	0	2,200	2,200	2,181	19	19
6283	Cleaning & Extermination Services	2,500	2,300	0	4,800	0	4,800	4,800	4,743	57	57
6284	Other	16,820	0	0	16,820	0	16,820	16,820	16,807	13	13

**AGENCY 77 - REGION7: CUYUNI/MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	6,800	(2,000)	0	4,800	0	4,800	4,800	4,799	1	1
6292	Dietary	201,490	(2,825)	0	198,665	0	198,665	198,665	198,637	28	28
6293	Refreshment and Meals	900	0	0	900	0	900	900	900	0	0
6294	Other	650	0	0	650	0	650	650	517	133	133
6302	Training (including Scholarships)	5,800	(2,500)	0	3,300	0	3,300	3,300	3,242	58	58

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION7: CUYUNI/MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		312,776	0	0	312,776	0	312,776	312,775	312,463	313	312
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	6,414	318	0	6,732	0	6,732	6,732	6,732	0	0
6113	Other Technical & Craft Skilled	51,378	1,767	0	53,145	0	53,145	53,145	53,132	13	13
6114	Clerical & Office Support	2,385	(441)	0	1,944	0	1,944	1,944	1,941	3	3
6115	Semi-Skilled Operatives & Unskilled	23,565	267	0	23,832	0	23,832	23,832	23,813	19	19
6116	Contracted Employees	36,649	0	0	36,649	0	36,649	36,649	36,585	64	64
6131	Other Direct Labour Costs	2,721	(965)	0	1,756	0	1,756	1,756	1,756	0	0
6133	Benefits & Allowances	17,976	(1,096)	0	16,880	0	16,880	16,879	16,879	1	0
6134	National Insurance	6,549	150	0	6,699	0	6,699	6,699	6,699	0	0
6221	Drugs & Medical Supplies	2,750	0	0	2,750	0	2,750	2,750	2,750	0	0
6222	Field Materials & Supplies	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6223	Office Materials & Supplies	3,885	0	0	3,885	0	3,885	3,885	3,885	0	0
6224	Print & Non-Print Materials	980	0	0	980	0	980	980	980	0	0
6231	Fuel and Lubricants	16,338	749	0	17,087	0	17,087	17,087	17,085	2	2
6242	Maintenance of Buildings	25,500	0	0	25,500	0	25,500	25,500	25,495	5	5
6243	Janitorial & Cleaning Supplies	4,600	0	0	4,600	0	4,600	4,600	4,600	0	0
6255	Maintenance of Other Infrastructure	16,000	1,645	0	17,645	0	17,645	17,645	17,644	1	1
6261	Local Travel & Subsistence	11,090	0	0	11,090	0	11,090	11,090	11,089	1	1
6264	Vehicle Spares & Service	1,690	0	0	1,690	0	1,690	1,690	1,674	16	16
6265	Other Transport, Travel & Postage	30,000	2,800	0	32,800	0	32,800	32,800	32,798	2	2
6271	Telephone Charges	950	0	0	950	0	950	950	789	161	161
6272	Electricity Charges	11,780	(2,000)	0	9,780	0	9,780	9,780	9,779	1	1
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	3,562	(749)	0	2,813	0	2,813	2,813	2,813	0	0
6282	Equipment Maintenance	2,500	0	0	2,500	0	2,500	2,500	2,482	18	18
6283	Cleaning & Extermination Services	4,000	(1,645)	0	2,355	0	2,355	2,355	2,355	0	0
6284	Other	2,314	0	0	2,314	0	2,314	2,314	2,313	1	1
6291	National & Other Events	760	0	0	760	0	760	760	760	0	0
6292	Dietary	13,650	0	0	13,650	0	13,650	13,650	13,649	1	1

**AGENCY 77 - REGION7: CUYUNI/MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	590	0	0	590	0	590	590	589	1	1
6302	Training (including Scholarships)	2,200	(800)	0	1,400	0	1,400	1,400	1,397	3	3

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	61,002	(1)	0	61,001	0	61,001	59,741	59,557	1,444	184
6111	Administrative	2,397	(897)	0	1,500	0	1,500	1,500	1,500	0	0
6113	Other Technical & Craft Skilled	743	22	0	765	0	765	765	765	0	0
6114	Clerical & Office Support	2,942	(1,030)	0	1,912	0	1,912	1,912	1,912	0	0
6115	Semi-Skilled Operatives & Unskilled	588	12	0	600	0	600	600	600	0	0
6116	Contracted Employees	15,896	2,112	0	18,008	0	18,008	18,008	17,921	87	87
6131	Other Direct Labour Costs	143	3	0	146	0	146	146	146	0	0
6133	Benefits & Allowances	736	(173)	0	563	0	563	563	563	0	0
6134	National Insurance	426	(50)	0	376	0	376	376	376	0	0
6211	Expenses Specific to Agency	14,010	0	0	14,010	0	14,010	14,010	14,009	1	1
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6222	Field Materials & Supplies	500	0	0	500	0	500	500	498	2	2
6223	Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,200	1,199	201	1
6224	Print & Non-Print Materials	400	50	0	450	0	450	450	448	2	2
6231	Fuel and Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,494	6	6
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	0	447	0	447	0	447	447	447	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	197	3	3
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,993	7	7
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	5	35	35
6264	Vehicle Spares & Service	2,200	0	0	2,200	0	2,200	2,200	2,199	1	1
6265	Other Transport, Travel & Postage	3,000	1,000	0	4,000	0	4,000	4,000	3,997	3	3
6271	Telephone Charges	400	200	0	600	0	600	600	592	8	8
6272	Electricity Charges	4,080	(1,400)	0	2,680	0	2,680	1,620	1,616	1,064	4
6281	Security Services	1,839	(447)	0	1,392	0	1,392	1,392	1,392	0	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	597	3	3
6284	Other	150	0	0	150	0	150	150	150	0	0
6291	National & Other Events	1,100	100	0	1,200	0	1,200	1,200	1,199	1	1
6293	Refreshment and Meals	300	50	0	350	0	350	350	330	20	20
6302	Training (including Scholarships)	367	0	0	367	0	367	367	367	0	0

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	113,381	0	0	113,381	0	113,381	106,961	106,809	6,572	152
6111	Administrative	1,061	0	0	1,061	0	1,061	0	0	1,061	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	2,366	0	0	2,366	0	2,366	2,184	2,184	182	0
6114	Clerical & Office Support	330	0	0	330	0	330	0	0	330	0
6115	Semi-Skilled Operatives & Unskilled	1,062	0	0	1,062	0	1,062	542	542	520	0
6116	Contracted Employees	9,403	0	0	9,403	0	9,403	7,290	7,202	2,201	88
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	669	0	0	669	0	669	408	408	261	0
6134	National Insurance	386	0	0	386	0	386	208	208	178	0
6221	Drugs & Medical Supplies	35	0	0	35	0	35	35	35	0	0
6222	Field Materials & Supplies	400	0	0	400	0	400	400	400	0	0
6223	Office Materials & Supplies	580	0	0	580	0	580	580	579	1	1
6224	Print & Non-Print Materials	250	0	0	250	0	250	250	245	5	5
6231	Fuel and Lubricants	7,000	0	0	7,000	0	7,000	6,100	6,085	915	15
6242	Maintenance of Buildings	13,800	0	0	13,800	0	13,800	13,800	13,800	0	0
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	246	4	4
6251	Maintenance of Roads	19,800	0	0	19,800	0	19,800	19,800	19,800	0	0
6252	Maintenance of Bridges	16,800	0	0	16,800	0	16,800	16,800	16,800	0	0
6253	Maint. of Drainage & Irrigation Works	5,979	0	0	5,979	0	5,979	5,979	5,979	0	0
6254	Maint. of Sea & River Defenses	5,900	0	0	5,900	0	5,900	5,900	5,897	3	3
6255	Maint. of Other Infrastructure	7,400	0	0	7,400	0	7,400	7,400	7,395	5	5
6261	Local Travel & Subsistence	1,500	500	0	2,000	0	2,000	2,000	1,990	10	10
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	8,800	0	0	8,800	0	8,800	8,800	8,799	1	1
6265	Other Transport, Travel & Postage	2,000	1,500	0	3,500	0	3,500	3,500	3,485	15	15
6271	Telephone Charges	55	45	0	100	0	100	100	98	2	2
6272	Electricity Charges	4,320	(2,545)	0	1,775	0	1,775	900	900	875	0
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6283	Cleaning & Extermination Services	1,200	500	0	1,700	0	1,700	1,700	1,699	1	1

**AGENCY 78 - REGION8: POTARO/SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	410	0	0	410	0	410	410	409	1	1
6293	Refreshment and Meals	50	0	0	50	0	50	50	50	0	0
6302	Training (including Scholarships)	60	0	0	60	0	60	60	60	0	0

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 783 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	415,120	0	0	415,120	0	415,120	414,176	411,157	3,963	3,019
6111	Administrative	27,930	(4,135)	0	23,795	0	23,795	23,795	23,611	184	184
6112	Senior Technical	39,598	1,937	0	41,535	0	41,535	41,535	41,322	213	213
6113	Other Technical & Craft Skilled	28,209	(4,043)	0	24,166	0	24,166	24,166	23,817	349	349
6114	Clerical & Office Support	1,236	(225)	0	1,011	0	1,011	1,011	1,011	0	0
6115	Semi-Skilled Operatives & Unskilled	36,512	(2,896)	0	33,616	0	33,616	33,616	33,433	183	183
6116	Contracted Employees	11,198	(734)	0	10,464	0	10,464	10,464	10,351	113	113
6131	Other Direct Labour Costs	1,442	(753)	0	689	0	689	689	689	0	0
6133	Benefits & Allowances	14,974	10,849	0	25,823	0	25,823	25,823	25,595	228	228
6134	National Insurance	10,203	0	0	10,203	0	10,203	10,203	10,203	0	0
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	495	5	5
6222	Field Materials & Supplies	5,500	(1,000)	0	4,500	0	4,500	4,500	4,499	1	1
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6224	Print & Non-Print Materials	3,300	(1,000)	0	2,300	0	2,300	2,300	2,300	0	0
6231	Fuel and Lubricants	7,300	(3,000)	0	4,300	0	4,300	4,300	3,999	301	301
6242	Maintenance of Buildings	27,500	0	0	27,500	0	27,500	27,500	27,498	2	2
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,492	8	8
6255	Maintenance of Other Infrastructure	16,000	0	0	16,000	0	16,000	16,000	15,992	8	8
6261	Local Travel & Subsistence	3,200	0	0	3,200	0	3,200	3,200	3,198	2	2
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	623	0	0	623	0	623	573	496	127	77
6265	Other Transport, Travel & Postage	13,000	1,000	0	14,000	0	14,000	14,000	13,986	14	14
6271	Telephone Charges	400	0	0	400	0	400	400	399	1	1
6272	Electricity Charges	8,400	(7,000)	0	1,400	0	1,400	1,400	831	569	569
6281	Security Services	3,674	2,000	0	5,674	0	5,674	5,674	5,239	435	435
6282	Equipment Maintenance	3,000	(1,967)	0	1,033	0	1,033	1,033	733	300	300
6283	Cleaning & Extermination Services	5,000	500	0	5,500	0	5,500	5,500	5,500	0	0
6284	Other	13,000	467	0	13,467	0	13,467	13,467	13,450	17	17
6291	National & Other Events	6,000	1,500	0	7,500	0	7,500	7,500	7,497	3	3
6292	Dietary	112,994	8,500	0	121,494	0	121,494	120,600	120,599	895	1

**AGENCY 78 - REGION8: POTARO/SIPARUNI
PROGRAMME 783 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	400	0	0	400	0	400	400	399	1	1
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	9,827	0	0	9,827	0	9,827	9,827	9,823	4	4

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	146,002	(1)	0	146,001	0	146,001	145,201	144,742	1,259	459
6112	Senior Technical	6,523	648	0	7,171	0	7,171	7,171	7,171	0	0
6113	Other Technical & Craft Skilled	29,129	62	0	29,191	0	29,191	29,191	28,943	248	248
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	12,039	(525)	0	11,514	0	11,514	11,514	11,514	0	0
6116	Contracted Employees	13,535	202	0	13,737	0	13,737	13,737	13,668	69	69
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	0	120	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	9,262	(522)	0	8,740	0	8,740	8,440	8,426	314	14
6134	National Insurance	3,588	14	0	3,602	0	3,602	3,602	3,602	0	0
6221	Drugs & Medical Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6222	Field Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,998	2	2
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	799	1	1
6231	Fuel and Lubricants	5,000	(500)	0	4,500	0	4,500	4,500	4,496	4	4
6242	Maintenance of Buildings	13,400	0	0	13,400	0	13,400	13,400	13,400	0	0
6243	Janitorial & Cleaning Supplies	2,700	0	0	2,700	0	2,700	2,700	2,694	6	6
6255	Maint. of Other Infrastructure	8,400	0	0	8,400	0	8,400	8,400	8,396	4	4
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	4,600	4,599	401	1
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6265	Other Transport, Travel & Postage	8,200	900	0	9,100	0	9,100	9,100	9,094	6	6
6271	Telephone Charges	300	0	0	300	0	300	300	296	4	4
6272	Electricity Charges	4,560	(900)	0	3,660	0	3,660	3,660	3,656	4	4
6281	Security Services	1,534	0	0	1,534	0	1,534	1,534	1,467	67	67
6282	Equipment Maintenance	1,200	(400)	0	800	0	800	800	800	0	0
6283	Cleaning & Extermination Services	1,500	0	0	1,500	0	1,500	1,500	1,492	8	8
6284	Other	1,200	0	0	1,200	0	1,200	1,200	1,189	11	11
6291	National & Other Events	750	0	0	750	0	750	750	749	1	1
6292	Dietary	4,800	900	0	5,700	0	5,700	5,700	5,699	1	1

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	300	0	0	300	0	300	300	293	7	7
6294	Other	900	0	0	900	0	900	800	800	100	0
6302	Training (including Scholarships)	2,552	0	0	2,552	0	2,552	2,552	2,552	0	0

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		96,712	0	0	96,712	0	96,712	96,712	96,074	638	638
6111	Administrative	4,479	226	0	4,705	0	4,705	4,705	4,705	0	0
6113	Other Technical & Craft Skilled	1,383	419	0	1,802	0	1,802	1,802	1,780	22	22
6114	Clerical & Office Support	5,647	(333)	0	5,314	0	5,314	5,314	5,314	0	0
6115	Semi-Skilled Operatives & Unskilled	3,359	(697)	0	2,662	0	2,662	2,662	2,662	0	0
6116	Contracted Employees	12,289	900	0	13,189	0	13,189	13,189	13,188	1	1
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	911	(384)	0	527	0	527	527	527	0	0
6133	Benefits & Allowances	1,946	(77)	0	1,869	0	1,869	1,869	1,868	1	1
6134	National Insurance	1,168	(54)	0	1,114	0	1,114	1,114	1,114	0	0
6211	Expenses Specific to Agency	28,189	(2,000)	0	26,189	0	26,189	26,189	26,144	45	45
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	1,120	0	0	1,120	0	1,120	1,120	1,119	1	1
6223	Office Materials & Supplies	1,650	0	0	1,650	0	1,650	1,650	1,650	0	0
6224	Print & Non-Print Materials	910	0	0	910	0	910	910	908	2	2
6231	Fuel and Lubricants	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6261	Local Travel & Subsistence	5,100	(1,100)	0	4,000	0	4,000	4,000	3,997	3	3
6263	Postage, Telex & Cablegrams	242	0	0	242	0	242	242	241	1	1
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	2,993	7	7
6265	Other Transport, Travel & Postage	600	0	0	600	0	600	600	599	1	1
6271	Telephone Charges	1,110	0	0	1,110	0	1,110	1,110	1,109	1	1
6272	Electricity Charges	5,000	1,100	0	6,100	0	6,100	6,100	6,099	1	1
6281	Security Services	4,129	2,000	0	6,129	0	6,129	6,129	5,585	544	544
6282	Equipment Maintenance	900	0	0	900	0	900	900	899	1	1
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	399	1	1
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6291	National & Other Events	760	0	0	760	0	760	760	759	1	1
6293	Refreshment and Meals	200	0	0	200	0	200	200	199	1	1
6294	Other	135	0	0	135	0	135	135	134	1	1

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6302	Training (including Scholarships)	390	0	0	390	0	390	390	389	1	1
6312	Subventions to Local Authorities	2,095	0	0	2,095	0	2,095	2,095	2,095	0	0

MS. C. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 792 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	21,951	(1)	0	21,950	0	21,950	21,950	21,434	516	516
6114	Clerical & Office Support	571	26	0	597	0	597	597	597	0	0
6115	Semi-Skilled Operatives & Unskilled	4,644	(2)	0	4,642	0	4,642	4,642	4,642	0	0
6116	Contracted Employees	1,667	2	0	1,669	0	1,669	1,669	1,669	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	771	(12)	0	759	0	759	759	759	0	0
6134	National Insurance	407	(15)	0	392	0	392	392	392	0	0
6221	Drugs & Medical Supplies	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6222	Field Materials & Supplies	850	0	0	850	0	850	850	849	1	1
6223	Office Materials & Supplies	200	0	0	200	0	200	200	200	0	0
6224	Print & Non-Print Materials	115	0	0	115	0	115	115	114	1	1
6231	Fuel and Lubricants	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6242	Maintenance of Buildings	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
6261	Local Travel & Subsistence	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	11	9	9
6264	Vehicle Spares & Service	750	0	0	750	0	750	750	750	0	0
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	120	0	0	120	0	120	120	92	28	28
6281	Security Services	1,016	0	0	1,016	0	1,016	1,016	547	469	469
6282	Equipment Maintenance	120	0	0	120	0	120	120	120	0	0
6283	Cleaning & Extermination Services	50	0	0	50	0	50	50	50	0	0
6284	Other	350	0	0	350	0	350	350	346	4	4
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
6293	Refreshment and Meals	60	0	0	60	0	60	60	59	1	1
6294	Other	40	0	0	40	0	40	40	40	0	0
6302	Training (including Scholarships)	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1

MS. C. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 793 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	104,352	(1)	0	104,351	0	104,351	104,351	102,243	2,108	2,108
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	703	35	0	738	0	738	738	738	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	2,244	(254)	0	1,990	0	1,990	1,990	1,990	0	0
6116	Contracted Employees	6,876	255	0	7,131	0	7,131	7,131	7,131	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	414	(23)	0	391	0	391	391	391	0	0
6134	National Insurance	225	(14)	0	211	0	211	211	211	0	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Materials & Supplies	580	0	0	580	0	580	580	580	0	0
6223	Office Materials & Supplies	375	0	0	375	0	375	375	375	0	0
6224	Print & Non-Print Materials	280	0	0	280	0	280	280	226	54	54
6231	Fuel and Lubricants	8,000	0	0	8,000	0	8,000	8,000	7,999	1	1
6242	Maintenance of Buildings	20,700	260	0	20,960	0	20,960	20,960	20,960	0	0
6243	Janitorial & Cleaning Supplies	380	0	0	380	0	380	380	380	0	0
6251	Maintenance of Roads	27,500	0	0	27,500	0	27,500	27,500	27,496	4	4
6252	Maintenance of Bridges	18,000	0	0	18,000	0	18,000	18,000	17,699	301	301
6255	Maintenance of Other Infrastructure	7,000	(260)	0	6,740	0	6,740	6,740	5,673	1,067	1,067
6261	Local Travel & Subsistence	2,500	(100)	0	2,400	0	2,400	2,400	2,253	147	147
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	5,200	0	0	5,200	0	5,200	5,200	5,199	1	1
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	202	100	0	302	0	302	302	295	7	7
6281	Security Services	1,533	0	0	1,533	0	1,533	1,533	1,098	435	435
6282	Equipment Maintenance	200	0	0	200	0	200	200	199	1	1
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	200	0	0
6284	Other	1,150	0	0	1,150	0	1,150	1,150	1,060	90	90
6293	Refreshment and Meals	50	0	0	50	0	50	50	50	0	0
6294	Other	0	0	0	0	0	0	0	0	0	0
6312	Subventions to Local Authorities	0	0	0	0	0	0	0	0	0	0

MS. C. SINGH

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AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	609,892	0	0	609,892	0	609,892	609,892	602,919	6,973	6,973
6111	Administrative	58,266	0	0	58,266	0	58,266	58,266	58,266	0	0
6112	Senior Technical	128,127	3,142	0	131,269	0	131,269	131,269	131,269	0	0
6113	Other Technical & Craft Skilled	80,826	(7,647)	0	73,179	0	73,179	73,179	73,046	133	133
6114	Clerical & Office Support	688	437	0	1,125	0	1,125	1,125	1,125	0	0
6115	Semi-Skilled Operatives & Unskilled	42,642	0	0	42,642	0	42,642	42,642	42,538	104	104
6116	Contracted Employees	9,729	6,464	0	16,193	0	16,193	16,193	16,114	79	79
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	2,087	534	0	2,621	0	2,621	2,621	2,621	0	0
6133	Benefits & Allowances	50,612	(2,930)	0	47,682	0	47,682	47,682	47,544	138	138
6134	National Insurance	24,349	0	0	24,349	0	24,349	24,349	24,349	0	0
6221	Drugs & Medical Supplies	800	0	0	800	0	800	800	800	0	0
6222	Field Materials & Supplies	7,400	0	0	7,400	0	7,400	7,400	7,400	0	0
6223	Office Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6231	Fuel and Lubricants	8,118	0	0	8,118	0	8,118	8,118	8,118	0	0
6242	Maintenance of Buildings	49,000	0	0	49,000	0	49,000	49,000	49,000	0	0
6243	Janitorial & Cleaning Supplies	3,400	0	0	3,400	0	3,400	3,400	3,394	6	6
6255	Maintenance of Other Infrastructure	14,000	0	0	14,000	0	14,000	14,000	12,185	1,815	1,815
6261	Local Travel & Subsistence	9,000	0	0	9,000	0	9,000	9,000	8,998	2	2
6263	Postage, Telex & Cablegrams	600	0	0	600	0	600	600	391	209	209
6264	Vehicle Spares & Service	1,447	0	0	1,447	0	1,447	1,447	1,447	0	0
6265	Other Transport, Travel & Postage	5,930	0	0	5,930	0	5,930	5,930	5,730	200	200
6271	Telephone Charges	800	0	0	800	0	800	800	525	275	275
6272	Electricity Charges	4,200	0	0	4,200	0	4,200	4,200	3,066	1,134	1,134
6281	Security Services	3,797	1,459	0	5,256	0	5,256	5,256	5,254	2	2
6282	Equipment Maintenance	1,310	0	0	1,310	0	1,310	1,310	1,070	240	240
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6284	Other	18,690	(3,259)	0	15,431	0	15,431	15,431	13,222	2,209	2,209
6291	National & Other Events	4,700	0	0	4,700	0	4,700	4,700	4,649	51	51

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6292	Dietary	62,574	0	0	62,574	0	62,574	62,574	62,573	1	1
6293	Refreshment and Meals	900	0	0	900	0	900	900	898	2	2
6294	Other	500	0	0	500	0	500	500	215	285	285
6302	Training (including Scholarships)	7,900	1,800	0	9,700	0	9,700	9,700	9,615	85	85

MS. C. SINGH
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AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		206,186	(1)	0	206,185	0	206,185	206,185	203,108	3,077	3,077
6111	Administrative	0	314	0	314	0	314	314	314	0	0
6112	Senior Technical	3,340	(759)	0	2,581	0	2,581	2,581	2,581	0	0
6113	Other Technical & Craft Skilled	51,790	(1,276)	0	50,514	0	50,514	50,514	50,476	38	38
6114	Clerical & Office Support	2,010	100	0	2,110	0	2,110	2,110	2,110	0	0
6115	Semi-Skilled Operatives & Unskilled	20,273	971	0	21,244	0	21,244	21,244	21,233	11	11
6116	Contracted Employees	10,279	1,358	0	11,637	0	11,637	11,637	11,637	0	0
6131	Other Direct Labour Costs	1,240	(239)	0	1,001	0	1,001	1,001	1,001	0	0
6133	Benefits & Allowances	14,866	(470)	0	14,396	0	14,396	14,396	14,396	0	0
6134	National Insurance	6,189	0	0	6,189	0	6,189	6,189	6,189	0	0
6221	Drugs & Medical Supplies	1,760	0	0	1,760	0	1,760	1,760	1,760	0	0
6222	Field Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	1,895	(800)	0	1,095	0	1,095	1,095	1,095	0	0
6231	Fuel and Lubricants	11,000	0	0	11,000	0	11,000	11,000	10,997	3	3
6242	Maintenance of Buildings	19,000	400	0	19,400	0	19,400	19,400	18,915	485	485
6243	Janitorial & Cleaning Supplies	4,725	0	0	4,725	0	4,725	4,725	4,725	0	0
6255	Maintenance of Other Infrastructure	10,000	(400)	0	9,600	0	9,600	9,600	7,202	2,398	2,398
6261	Local Travel & Subsistence	5,000	(1,400)	0	3,600	0	3,600	3,600	3,502	98	98
6263	Postage, Telex & Cablegrams	151	0	0	151	0	151	151	151	0	0
6264	Vehicle Spares & Service	4,951	0	0	4,951	0	4,951	4,951	4,951	0	0
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6271	Telephone Charges	620	350	0	970	0	970	970	933	37	37
6272	Electricity Charges	9,000	1,400	0	10,400	0	10,400	10,400	10,399	1	1
6281	Security Services	2,557	0	0	2,557	0	2,557	2,557	2,556	1	1
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	800	450	0	1,250	0	1,250	1,250	1,250	0	0
6284	Other	1,300	200	0	1,500	0	1,500	1,500	1,496	4	4
6291	National & Other Events	640	0	0	640	0	640	640	640	0	0
6292	Dietary	6,700	500	0	7,200	0	7,200	7,200	7,200	0	0

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	100	0	0	100	0	100	100	100	0	0
6294	Other	3,000	300	0	3,300	0	3,300	3,300	3,300	0	0
6302	Training (including Scholarships)	2,000	(1,000)	0	1,000	0	1,000	1,000	999	1	1

MS. C. SINGH
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		130,232	(1,599)	0	128,634	0	128,634	128,634	128,105	529	529
6111	Administrative	11,118	0	0	11,118	0	11,118	11,118	11,118	0	0
6113	Other Technical & Craft Skilled	4,257	473	0	4,730	0	4,730	4,730	4,730	0	0
6114	Clerical & Office Support	8,828	(70)	0	8,758	0	8,758	8,758	8,758	0	0
6115	Semi-Skilled Operatives & Unskilled	8,899	0	0	8,899	0	8,899	8,899	8,899	0	0
6116	Contracted Employees	19,753	0	0	19,753	0	19,753	19,753	19,747	6	6
6131	Other Direct Labour Costs	696	(395)	0	301	0	301	301	301	0	0
6133	Benefits & Allowances	3,874	(74)	0	3,800	0	3,800	3,800	3,800	0	0
6134	National Insurance	2,539	67	0	2,606	0	2,606	2,606	2,606	0	0
6211	Expenses Specific to Agency	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	149	1	1
6222	Field Materials & Supplies	780	0	0	780	0	780	780	780	0	0
6223	Office Materials & Supplies	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6224	Print & Non-Print Materials	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6231	Fuel and Lubricants	3,200	(547)	0	2,654	0	2,654	2,654	2,653	1	1
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	1,000	996	4	4
6243	Janitorial & Cleaning Supplies	655	0	0	655	0	655	655	655	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6261	Local Travel & Subsistence	3,200	541	0	3,741	0	3,741	3,741	3,741	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	700	0	0	700	0	700	700	700	0	0
6265	Other Transport, Travel & Postage	700	397	0	1,097	0	1,097	1,097	1,097	0	0
6271	Telephone Charges	1,850	0	0	1,850	0	1,850	1,850	1,335	515	515
6272	Electricity Charges	500	(401)	0	99	0	99	99	98	1	1
6273	Water Charges	4,176	(1,205)	0	2,971	0	2,971	2,971	2,971	0	0
6281	Security Services	11,369	(386)	0	10,983	0	10,983	10,983	10,983	0	0
6282	Equipment Maintenance	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	299	1	1
6284	Other	2,150	0	0	2,150	0	2,150	2,150	2,150	0	0
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	850	0	0	850	0	850	850	850	0	0
6302	Training (including Scholarships)	768	0	0	768	0	768	768	768	0	0
6311	Rates and Taxes	200	1	0	201	0	201	201	201	0	0
6312	Subventions to Local Authorities	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0

MS. Y. HILLIMAN
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 802 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	131,923	0	0	131,923	0	131,923	131,923	131,363	560	560
6112	Senior Technical	1,015	0	0	1,015	0	1,015	1,015	1,015	0	0
6113	Other Technical & Craft Skilled	1,943	0	0	1,943	0	1,943	1,943	1,943	0	0
6115	Semi-Skilled Operatives & Unskilled	516	0	0	516	0	516	516	516	0	0
6116	Contracted Employees	6,566	0	0	6,566	0	6,566	6,566	6,566	0	0
6131	Other Direct Labour Costs	2	0	0	2	0	2	2	0	2	2
6133	Benefits & Allowances	620	0	0	620	0	620	620	620	0	0
6134	National Insurance	272	0	0	272	0	272	272	272	0	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	59	1	1
6222	Field Materials & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6224	Print & Non-Print Materials	400	0	0	400	0	400	400	400	0	0
6231	Fuel and Lubricants	5,600	(400)	0	5,200	0	5,200	5,200	5,200	0	0
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	14,722	278	278
6243	Janitorial & Cleaning Supplies	595	0	0	595	0	595	595	595	0	0
6251	Maintenance of Roads	41,000	0	0	41,000	0	41,000	41,000	40,819	181	181
6252	Maintenance of Bridges	2,200	0	0	2,200	0	2,200	2,200	2,194	6	6
6253	Maint. of Drainage & Irrigation Works	24,000	0	0	24,000	0	24,000	24,000	23,999	1	1
6255	Maintenance of Other Infrastructure	11,100	0	0	11,100	0	11,100	11,100	11,074	26	26
6261	Local Travel & Subsistence	1,300	198	0	1,498	0	1,498	1,498	1,497	1	1
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6265	Other Transport, Travel & Postage	800	400	0	1,200	0	1,200	1,200	1,200	0	0
6271	Telephone Charges	250	(196)	0	54	0	54	54	0	54	54
6272	Electricity Charges	1,000	(900)	0	100	0	100	100	100	0	0
6273	Water Charges	1,500	1,096	0	2,596	0	2,596	2,596	2,586	10	10
6281	Security Services	7,384	(198)	0	7,186	0	7,186	7,186	7,186	0	0
6282	Equipment Maintenance	620	0	0	620	0	620	620	620	0	0
6283	Cleaning & Extermination Services	460	0	0	460	0	460	460	460	0	0
6284	Other	500	0	0	500	0	500	500	500	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 802 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6302	Training (including Scholarships)	200	0	0	200	0	200	200	200	0	0

MS. Y. HILLIMAN
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 803 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,278,148	1,644	0	1,279,792	0	1,279,792	1,279,792	1,279,137	655	655
6111	Administrative	403,234	6,454	0	409,688	0	409,688	409,688	409,647	41	41
6112	Senior Technical	279,751	(20,162)	0	259,589	0	259,589	259,589	259,234	355	355
6113	Other Technical & Craft Skilled	44,062	9,267	0	53,329	0	53,329	53,329	53,307	22	22
6114	Clerical & Office Support	7,738	(658)	0	7,080	0	7,080	7,080	7,080	0	0
6115	Semi-Skilled Operatives & Unskilled	49,721	(2,770)	0	46,951	0	46,951	46,951	46,947	4	4
6116	Contracted Employees	32,708	(2,444)	0	30,264	0	30,264	30,264	30,264	0	0
6117	Temporary Employees	1,140	0	0	1,140	0	1,140	1,140	1,140	0	0
6131	Other Direct Labour Costs	3,558	1,171	0	4,729	0	4,729	4,729	4,694	35	35
6133	Benefits & Allowances	69,356	9,368	0	78,724	0	78,724	78,724	78,697	27	27
6134	National Insurance	60,152	18	0	60,170	0	60,170	60,170	60,144	26	26
6221	Drugs & Medical Supplies	1,500	(416)	0	1,084	0	1,084	1,084	1,084	0	0
6222	Field Materials & Supplies	23,067	0	0	23,067	0	23,067	23,067	23,067	0	0
6223	Office Materials & Supplies	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6224	Print & Non-Print Materials	10,000	(600)	0	9,400	0	9,400	9,400	9,400	0	0
6231	Fuel and Lubricants	6,000	(2,238)	0	3,762	0	3,762	3,762	3,762	0	0
6241	Rental of Buildings	1,020	0	0	1,020	0	1,020	1,020	1,020	0	0
6242	Maintenance of Buildings	70,650	0	0	70,650	0	70,650	70,650	70,650	0	0
6243	Janitorial & Cleaning Supplies	8,500	0	0	8,500	0	8,500	8,500	8,499	1	1
6255	Maintenance of Other Infrastructure	22,154	(1,004)	0	21,150	0	21,150	21,150	21,149	1	1
6261	Local Travel & Subsistence	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6263	Postage, Telex & Cablegrams	50	(50)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6265	Other Transport, Travel & Postage	3,300	1,486	0	4,786	0	4,786	4,786	4,786	0	0
6271	Telephone Charges	1,700	(375)	0	1,325	0	1,325	1,325	1,196	129	129
6272	Electricity Charges	1,500	2,971	0	4,471	0	4,471	4,471	4,469	2	2
6273	Water Charges	28,787	(1,268)	0	27,519	0	27,519	27,519	27,519	0	0
6281	Security Services	58,000	(474)	0	57,526	0	57,526	57,526	57,526	0	0
6282	Equipment Maintenance	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6283	Cleaning & Extermination Services	3,200	1,338	0	4,538	0	4,538	4,538	4,538	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 803 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	19,000	2,030	0	21,030	0	21,030	21,030	21,018	12	12
6291	National & Other Events	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6292	Dietary	38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
6293	Refreshment and Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6302	Training (including Scholarships)	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0

MS. Y. HILLIMAN
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 804 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	265,588	(43)	0	265,545	0	265,545	265,487	264,787	758	700
6111	Administrative	822	40	0	862	0	862	822	822	40	0
6112	Senior Technical	11,359	0	0	11,359	0	11,359	11,359	11,359	0	0
6113	Other Technical & Craft Skilled	62,195	0	0	62,195	0	62,195	62,195	62,195	0	0
6114	Clerical & Office Support	2,675	(517)	0	2,158	0	2,158	2,158	2,158	0	0
6115	Semi-Skilled Operatives & Unskilled	21,437	0	0	21,437	0	21,437	21,437	21,437	0	0
6116	Contracted Employees	20,472	0	0	20,472	0	20,472	20,472	20,472	0	0
6131	Other Direct Labour Costs	1,200	(429)	0	771	0	771	771	771	0	0
6133	Benefits & Allowances	17,519	259	0	17,778	0	17,778	17,778	17,778	0	0
6134	National Insurance	7,585	403	0	7,988	0	7,988	7,988	7,988	0	0
6221	Drugs & Medical Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6222	Field Materials & Supplies	10,500	0	0	10,500	0	10,500	10,500	10,499	1	1
6223	Office Materials & Supplies	8,784	0	0	8,784	0	8,784	8,784	8,784	0	0
6224	Print & Non-Print Materials	2,218	0	0	2,218	0	2,218	2,218	2,217	1	1
6231	Fuel and Lubricants	8,000	(1,000)	0	7,000	0	7,000	7,000	7,000	0	0
6242	Maintenance of Buildings	22,550	0	0	22,550	0	22,550	22,550	22,076	474	474
6243	Janitorial & Cleaning Supplies	5,592	0	0	5,592	0	5,592	5,592	5,592	0	0
6255	Maintenance of Other Infrastructure	13,500	0	0	13,500	0	13,500	13,500	13,470	30	30
6261	Local Travel & Subsistence	2,700	391	0	3,091	0	3,091	3,091	3,090	1	1
6264	Vehicle Spares & Service	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6265	Other Transport, Travel & Postage	1,100	1,000	0	2,100	0	2,100	2,100	2,100	0	0
6271	Telephone Charges	800	0	0	800	0	800	800	608	192	192
6272	Electricity Charges	500	389	0	889	0	889	889	889	0	0
6273	Water Charges	5,000	(154)	0	4,846	0	4,846	4,828	4,828	18	0
6281	Security Services	19,400	(425)	0	18,975	0	18,975	18,975	18,975	0	0
6282	Equipment Maintenance	1,130	0	0	1,130	0	1,130	1,130	1,130	0	0
6283	Cleaning & Extermination Services	675	0	0	675	0	675	675	675	0	0
6284	Other	2,155	0	0	2,155	0	2,155	2,155	2,155	0	0
6291	National & Other Events	350	0	0	350	0	350	350	350	0	0
6292	Dietary	150	0	0	150	0	150	150	150	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 804 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	150	0	0	150	0	150	150	149	1	1
6302	Training (including Scholarships)	5,820	0	0	5,820	0	5,820	5,820	5,820	0	0

MS. Y. HILLIMAN
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,320,895	0	0	5,320,895	0	5,320,895	3,219,166	3,218,595	2,102,300	571
12002	Office & Residence of President	35,000	0	0	35,000	0	35,000	35,000	34,995	5	5
1200200	Office & Residence of President	35,000	0	0	35,000	0	35,000	35,000	34,995	5	5
12120	Info. Comm. Technology	4,586,901	0	0	4,586,901	0	4,586,901	2,565,587	2,565,587	2,021,314	0
1212000	Info. Comm. Technology	4,586,901	0	0	4,586,901	0	4,586,901	2,565,587	2,565,587	2,021,314	0
17001	Minor Works	95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
1700100	Minor Works	95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
24001	Land Transport	32,000	0	0	32,000	0	32,000	32,000	31,844	156	156
2400100	Land Transport	32,000	0	0	32,000	0	32,000	32,000	31,844	156	156
25001	Purchase of Equipment	23,000	0	0	23,000	0	23,000	23,000	22,927	73	73
2500100	Purchase of Equipment	23,000	0	0	23,000	0	23,000	23,000	22,927	73	73
25073	Integrity Commission-OP	686	0	0	686	0	686	686	549	137	137
2507300	Integrity Commission	686	0	0	686	0	686	686	549	137	137
26052	Civil Defence Commission	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2605200	Civil Defence Commission	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
26053	Joint Intelligence Coord. Centre	0	0	0	0	0	0	0	0	0	0
2605300	Joint Intelligence Coord. Centre	0	0	0	0	0	0	0	0	0	0
33003	Lands and Surveys	0	0	0	0	0	0	0	0	0	0
3300300	Lands and Surveys	0	0	0	0	0	0	0	0	0	0
33010	Land Use Master Plan	350,989	0	0	350,989	0	350,989	271,753	271,753	79,236	0
3301000	Land Use Master Plan	350,989	0	0	350,989	0	350,989	271,753	271,753	79,236	0
34002	GO-INVEST	7,500	0	0	7,500	0	7,500	6,617	6,617	883	0
3400200	GO-INVEST	7,500	0	0	7,500	0	7,500	6,617	6,617	883	0
34003	Environmental Protection Agency	0	0	0	0	0	0	0	0	0	0
3400300	Environmental Protection Agency	0	0	0	0	0	0	0	0	0	0
34006	National Parks Commission	0	0	0	0	0	0	0	0	0	0
3400600	National Parks Commission	0	0	0	0	0	0	0	0	0	0
34007	Governmental Information Agency	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
3400700	Governmental Information Agency	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
34008	Guyana Energy Agency	819	0	0	819	0	819	523	523	296	0
3400800	Guyana Energy Agency	819	0	0	819	0	819	523	523	296	0
45021	National Communication Network	65,000	0	0	65,000	0	65,000	65,000	64,800	200	200
4502100	National Communication Network	65,000	0	0	65,000	0	65,000	65,000	64,800	200	200
45023	IAST	86,000	0	0	86,000	0	86,000	86,000	86,000	0	0
4502300	IAST	86,000	0	0	86,000	0	86,000	86,000	86,000	0	0

MR. O. SHARIFF

HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,388,500	0	1,770,000	7,158,500	0	7,158,500	6,206,808	6,205,809	952,691	999
17010	Minor Works	7,000	0	0	7,000	0	7,000	7,000	6,904	96	96
1701000	Minor Works	7,000	0	0	7,000	0	7,000	7,000	6,904	96	96
24040	Land Transport -OPM	13,000	0	0	13,000	0	13,000	13,000	12,229	771	771
2404000	Land Transport -OPM	13,000	0	0	13,000	0	13,000	13,000	12,229	771	771
25071	Office Furniture & Equipment-OPM	2,500	0	0	2,500	0	2,500	2,497	2,365	135	132
2507100	Office Furniture & Equipment-OPM	2,500	0	0	2,500	0	2,500	2,497	2,365	135	132
26011	Electrification Programme	5,000,000	0	1,770,000	6,770,000	0	6,770,000	5,962,046	5,962,046	807,954	0
2601100	Electrification Programme	5,000,000	0	1,770,000	6,770,000	0	6,770,000	5,962,046	5,962,046	807,954	0
26049	Lethem Power Company	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2604900	Lethem Power Company	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
26054	Micro-Hydropowder Project	150,000	0	0	150,000	0	150,000	6,265	6,265	143,735	0
2605400	Micro-Hydropowder Project	150,000	0	0	150,000	0	150,000	6,265	6,265	143,735	0
26058	Power Supply	166,000	0	0	166,000	0	166,000	166,000	166,000	0	0
2605800	Power Supply	166,000	0	0	166,000	0	166,000	166,000	166,000	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the
		Allotment	Transfer			Fund		Drawing Rights			Approved
		(Allotment1)	(Virement)			Advances		(Allotment 2)			Drawing Rights
A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		5,792,571	0	0	5,792,571	0	5,792,571	5,072,700	5,020,301	772,270	52,399
12022	Buildings	31,000	0	0	31,000	0	31,000	13,658	13,483	17,517	175
1202200	Buildings	31,000	0	0	31,000	0	31,000	13,658	13,483	17,517	175
14024	Roads Support Project	0	0	0	0	0	0	0	0	0	0
1402400	Roads Support Project	0	0	0	0	0	0	0	0	0	0
19004	Basic Needs Trust Fund - 6/7	1,040,000	0	0	1,040,000	0	1,040,000	592,427	592,427	447,573	0
1900400	Basic Needs Trust Fund - 6/7	1,040,000	0	0	1,040,000	0	1,040,000	592,427	592,427	447,573	0
24013	Land Transport	10,500	0	0	10,500	0	10,500	10,500	10,309	191	191
2401300	Land Transport	10,500	0	0	10,500	0	10,500	10,500	10,309	191	191
25023	Furniture and Equipment	37,000	0	0	37,000	0	37,000	37,000	36,973	27	27
2502300	Furniture and Equipment	37,000	0	0	37,000	0	37,000	37,000	36,973	27	27
25065	Ethnic Relations Commission	0	0	0	0	0	0	0	0	0	0
2506500	Ethnic Relations Commission	0	0	0	0	0	0	0	0	0	0
25074	Rights Commission	10,660	0	0	10,660	0	10,660	10,660	10,485	175	175
2507400	Rights Commission	10,660	0	0	10,660	0	10,660	10,660	10,485	175	175
26012	Statistical Bureau	30,000	0	0	30,000	0	30,000	29,974	29,974	26	0
2601200	Statistical Bureau	30,000	0	0	30,000	0	30,000	29,974	29,974	26	0
34010	Low Carbon Development Programme	1,000,000	0	0	1,000,000	0	1,000,000	833,274	833,274	166,726	0
3401000	Low Carbon Development Programme	1,000,000	0	0	1,000,000	0	1,000,000	833,274	833,274	166,726	0
44005	Student Loan Fund	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
4400500	Student Loan Fund	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
44007	Poverty Programme	720,000	0	0	720,000	0	720,000	720,000	680,255	39,745	39,745
4400700	Poverty Programme	720,000	0	0	720,000	0	720,000	720,000	680,255	39,745	39,745
44013	Institutional Strengthening	60,000	0	0	60,000	0	60,000	60,000	59,900	100	100
4401300	Institutional Strengthening	60,000	0	0	60,000	0	60,000	60,000	59,900	100	100
45003	C.D.B	1,006,517	0	0	1,006,517	0	1,006,517	1,006,517	1,006,202	315	315
4500300	C.D.B	1,006,517	0	0	1,006,517	0	1,006,517	1,006,517	1,006,202	315	315
45004	IBRD/IDA	308,644	0	0	308,644	0	308,644	308,644	299,113	9,531	9,531
4500400	IBRD/IDA	308,644	0	0	308,644	0	308,644	308,644	299,113	9,531	9,531
45006	I.A.D.B	131,849	0	0	131,849	0	131,849	128,000	127,625	4,224	375
4500600	I.A.D.B.	131,849	0	0	131,849	0	131,849	128,000	127,625	4,224	375
45007	NGO/Private Sector/Support Prog.	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
4500700	NGO/Private Sector/Support Programme	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
45008	Guyana Revenue Authority	570,105	0	0	570,105	0	570,105	570,105	570,105	0	0

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
4500800	Guyana Revenue Authority	570,105	0	0	570,105	0	570,105	570,105	570,105	0	0
45009	Guyana Sugar Corporation	173,000	0	0	173,000	0	173,000	94,000	94,000	79,000	0
4500900	Guyana Sugar Corporation	173,000	0	0	173,000	0	173,000	94,000	94,000	79,000	0
45011	Youth Initiative Programme	60,000	0	0	60,000	0	60,000	58,682	56,917	3,083	1,765
4501100	Youth Initiative Programme	60,000	0	0	60,000	0	60,000	58,682	56,917	3,083	1,765
45013	Linden Economic Advancement Prog.	0	0	0	0	0	0	0	0	0	0
4501300	Linden Economic Advancement Prog.	0	0	0	0	0	0	0	0	0	0
45024	Technical Assistance	149,396	0	0	149,396	0	149,396	145,359	145,359	4,037	0
4502400	Technical Assistance	149,396	0	0	149,396	0	149,396	145,359	145,359	4,037	0
45026	Caricom Development Fund	0	0	0	0	0	0	0	0	0	0
4502600	Caricom Development Fund	0	0	0	0	0	0	0	0	0	0

MR. N. REKHA
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total	Under the
		Allotment (Allotment 1)	Transfer (Virement)		Allotment	Fund Advances		Drawing Rights (Allotment 2)		Funds Available	Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		77,112	0	0	77,112	0	77,112	72,553	71,966	5,146	587
12005	Buildings	24,000	0	0	24,000	0	24,000	23,241	23,220	780	21
1200500	Buildings	24,000	0	0	24,000	0	24,000	23,241	23,220	780	21
24003	Land Transport	37,300	0	0	37,300	0	37,300	33,500	32,964	4,336	536
2400300	Land Transport	37,300	0	0	37,300	0	37,300	33,500	32,964	4,336	536
25011	Office Equipment & Furniture	15,812	0	0	15,812	0	15,812	15,812	15,782	30	30
2501100	Office Equipment & Furniture	15,812	0	0	15,812	0	15,812	15,812	15,782	30	30

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)								
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		134,213	0	6,657	140,870	0	140,870	131,083	129,735	11,135	1,348
12004	Buildings	0	0	0	0	0	0	0	0	0	0
1200400	Buildings	0	0	0	0	0	0	0	0	0	0
24050	Land Transport	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2405000	Land Transport	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
25003	Office Equipment & Furniture	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2500300	Office Equipment & Furniture	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2500500	Parliament Office	83,710	0	6,657	90,367	0	90,367	89,973	88,625	1,742	1,348
	Office Equip-Parliament	28,110	0	0	28,110	0	28,110	27,716	26,543	1,567	1,173
	Land Transport	12,100	0	0	12,100	0	12,100	12,100	12,089	11	11
	Buildings- Parliament	43,500	0	6,657	50,157	0	50,157	50,157	49,993	164	164
44010	Institutional Strengthening	38,503	0	0	38,503	0	38,503	29,110	29,110	9,393	0
4401000	Institutional Strengthening	38,503	0	0	38,503	0	38,503	29,110	29,110	9,393	0

MR. S. ISAACS
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,400	0	0	2,400	0	2,400	2,400	2,396	4	4
25004	Public Service Commission	2,400	0	0	2,400	0	2,400	2,400	2,396	4	4
2500400	Public Service Commission	2,400	0	0	2,400	0	2,400	2,400	2,396	4	4

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,360	0	0	6,360	0	6,360	6,360	6,354	6	6
25008	Teaching Service Commission	6,360	0	0	6,360	0	6,360	6,360	6,354	6	6
2500800	Teaching Service Commission	6,360	0	0	6,360	0	6,360	6,360	6,354	6	6

MR. P.KANDHI
HEAD OF BUDGET AGENCY

**AGENCY 11 - GUYANA ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		168,237	0	0	168,237	0	168,237	159,209	149,396	18,841	9,813
25010	Guyana Elections Commission	168,237	0	0	168,237	0	168,237	159,209	149,396	18,841	9,813
2501000	Guyana Elections Commission	168,237	0	0	168,237	0	168,237	159,209	149,396	18,841	9,813

MR. K. LOWENFIELD
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,070,275	0	351,904	1,422,179	0	1,422,179	1,034,436	1,028,817	393,362	5,619
19006	Infrastructure Development	38,775	0	0	38,775	0	38,775	18,977	13,359	25,416	5,618
1900600	Infrastructure Development	38,775	0	0	38,775	0	38,775	18,977	13,359	25,416	5,618
19007	Project Development & Assistance	282,000	0	0	282,000	0	282,000	282,000	282,000	0	0
1900700	Project Development & Assistance	282,000	0	0	282,000	0	282,000	282,000	282,000	0	0
19021	Communication Enhancement Service Prog.	0	0	0	0	0	0	0	0	0	0
1902101	CESP-Administration	0	0	0	0	0	0	0	0	0	0
1902102	CESP Civil Works	0	0	0	0	0	0	0	0	0	0
1902103	CESP Consultancy & Training	0	0	0	0	0	0	0	0	0	0
1902104	CESP Design & Supervision	0	0	0	0	0	0	0	0	0	0
24001	Land Transport	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
2400100	Land Transport	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
26013	Power Generation	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2601300	Power Generation	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
35001	Office Furniture & Equipment	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
3500100	Office Furniture & Equipment	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
36001	Solid Waste Disposal Programme	732,000	0	351,904	1,083,904	0	1,083,904	715,959	715,959	367,945	0
3600100	Solid Waste Disposal Programme	732,000	0	351,904	1,083,904	0	1,083,904	715,959	715,959	367,945	0

MR. C. CROAL
HEAD OF BUDGET AGENCY

**AGENCY 14 - PUBLIC SERVICE MINISTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the
		Allotment (Allotment1)	Transfer (Virement)			Fund Advances		Drawing Rights (Allotment 2)			Approved Drawing Rights
		A	B			C		D=A+B+C			E
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		24,550	0	0	24,550	0	24,550	24,550	24,548	2	2
12073	Buildings	11,200	0	0	11,200	0	11,200	11,200	11,198	2	2
1207300	Buildings	11,200	0	0	11,200	0	11,200	11,200	11,198	2	2
24029	Land Transport	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
2402900	Land Transport	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
25062	Office Furniture & Equipment	4,350	0	0	4,350	0	4,350	4,350	4,350	0	0
2506200	Office Furniture & Equipment	4,350	0	0	4,350	0	4,350	4,350	4,350	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 15 - MINISTRY OF FOREIGN TRADE & INTERNATIONAL COOPERATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		Allotment (Allotment 1)	Transfer (Virement)			Fund Advances		Drawing Rights (Allotment 2)			
		A	B			E		G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		0	0	0	0	0	0	0	0	0	0
25063	Office Equipment & Furniture	0	0	0	0	0	0	0	0	0	0
2506300	Office Equipment & Furniture	0	0	0	0	0	0	0	0	0	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		435,188	0	500,000	935,188	0	935,188	934,979	934,108	1,080	871
12096	Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1209600	Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
14001	Amerindian Development Fund	392,388	0	500,000	892,388	0	892,388	892,388	891,546	842	842
1400100	Amerindian Development Fund	392,388	0	500,000	892,388	0	892,388	892,388	891,546	842	842
24030	Water Transport	10,000	0	0	10,000	0	10,000	9,877	9,877	123	0
2403000	Water Transport	10,000	0	0	10,000	0	10,000	9,877	9,877	123	0
24031	Land Transport	22,800	0	0	22,800	0	22,800	22,719	22,719	81	0
2403100	Land Transport	22,800	0	0	22,800	0	22,800	22,719	22,719	81	0
25064	Office Furniture & Equipment	5,000	0	0	5,000	0	5,000	4,995	4,966	34	29
2506400	Office Furniture & Equipment	5,000	0	0	5,000	0	5,000	4,995	4,966	34	29

MR. N. DHARAMLALL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)	C	D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,546,832	0	257,519	6,804,351	0	6,804,351	5,424,363	5,415,875	1,388,476	8,488
12011	Aquaculture Development	6,446	0	0	6,446	0	6,446	6,446	6,438	8	8
1201100	Aquaculture Development	6,446	0	0	6,446	0	6,446	6,446	6,438	8	8
12097	Agriculture Exp Div. Project	900,874	0	257,519	1,158,393	0	1,158,393	1,158,393	1,158,393	0	0
1209700	Agriculture Exp Div. Project	900,874	0	257,519	1,158,393	0	1,158,393	1,158,393	1,158,393	0	0
13006	Civil Works	178,000	0	0	178,000	0	178,000	178,000	178,000	0	0
1300600	Civil Works	178,000	0	0	178,000	0	178,000	178,000	178,000	0	0
13012	Agriculture Support Service Project	0	0	0	0	0	0	0	0	0	0
1301200	Agriculture Support Service Project	0	0	0	0	0	0	0	0	0	0
13016	National Drainage - Irrigation	1,300,000	0	0	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
1301600	National Drainage - Irrigation	1,300,000	0	0	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
13017	Drainage & Irrigation-Agri	1,400,000	0	0	1,400,000	0	1,400,000	807,728	807,728	592,272	0
1301700	Drainage & Irrigation-Agri	1,400,000	0	0	1,400,000	0	1,400,000	807,728	807,728	592,272	0
13018	Drainage & Irrig. Supp. Proj.- Housing	700,000	0	0	700,000	0	700,000	700,000	700,000	0	0
1301800	Drainage & Irrig. Supp. Proj.- Housing	700,000	0	0	700,000	0	700,000	700,000	700,000	0	0
13019	Mangrove Management	268,386	0	0	268,386	0	268,386	237,683	237,683	30,703	0
1301900	Mangrove Management	268,386	0	0	268,386	0	268,386	237,683	237,683	30,703	0
14031	Access Dams/Roads Improvement	105,000	0	0	105,000	0	105,000	0	0	105,000	0
1403100	Access Dams/Roads Improvement	105,000	0	0	105,000	0	105,000	0	0	105,000	0
17003	National Agricultural Research Inst.	0	0	0	0	0	0	0	0	0	0
1700300	National Agricultural Research Institution	0	0	0	0	0	0	0	0	0	0
17004	Guyana School of Agriculture	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
1700400	Guyana School of Agriculture	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
17005	National Dairy Development Prog.	0	0	0	0	0	0	0	0	0	0
1700500	National Dairy Development Programme	0	0	0	0	0	0	0	0	0	0
17009	Agriculture Development	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
1700900	Agriculture Development	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
17015	Guy L/Stock Development Authority	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
1701500	Guy L/Stock Development Authority	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
17016	N.A.R.E.I	538,000	0	0	538,000	0	538,000	407,509	407,509	130,491	0
1701600	N.A.R.E.I	538,000	0	0	538,000	0	538,000	407,509	407,509	130,491	0
21001	Hydrometeorology	39,600	0	0	39,600	0	39,600	31,641	23,164	16,436	8,477
2100100	Hydrometeorology	39,600	0	0	39,600	0	39,600	31,641	23,164	16,436	8,477
21004	Conservation Adaptation Project	283,500	0	0	283,500	0	283,500	283,500	283,500	0	0

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Fund		Drawing Rights			
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2100400	Conservation Adaptation Project	283,500	0	0	283,500	0	283,500	283,500	283,500	0	0
21005	East Demerara Water Conservancy	501,726	0	0	501,726	0	501,726	15,625	15,625	486,101	0
2100500	East Demerara Water Conservancy	501,726	0	0	501,726	0	501,726	15,625	15,625	486,101	0
24009	Land Transport	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
2400900	Land Transport	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
25013	Project Evaluation & Equipment	300	0	0	300	0	300	300	297	3	3
2501300	Project Evaluation & Equipment	300	0	0	300	0	300	300	297	3	3
26048	Bio-Energy Opportunities	0	0	0	0	0	0	0	0	0	0
2604800	Bio-Energy Opportunities	0	0	0	0	0	0	0	0	0	0
26055	Pest. & Toxic Chemicals Cont. Brd.	0	0	0	0	0	0	0	0	0	0
2605500	Pest. & Toxic Chemicals Cont. Brd.	0	0	0	0	0	0	0	0	0	0
28014	Rural Enterp. & Agri. Development	200,000	0	0	200,000	0	200,000	172,538	172,538	27,462	0
2801400	Rural Enterp. & Agri. Development	200,000	0	0	200,000	0	200,000	172,538	172,538	27,462	0
33008	New Guyana Marketing Corporation	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
3300800	New Guyana Marketing Corporation	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
47001	General Administration	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
4700100	General Administration	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

MR. G. JERVIS
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM INDUSTRY & COMMERCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Allotment		Fund			
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		441,000	0	0	441,000	0	441,000	306,289	301,358	139,642	4,931
12023	Buildings	0	0	0	0	0	0	0	0	0	0
1202300	Buildings	0	0	0	0	0	0	0	0	0	0
12083	Guyana Int'l. Conference Centre	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
1208300	Guyana Int'l. Conference Centre	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
24036	Land Transport	0	0	0	0	0	0	0	0	0	0
2403600	Land Transport	0	0	0	0	0	0	0	0	0	0
25024	Office Equipment	2,600	0	0	2,600	0	2,600	2,247	2,242	358	5
2502400	Office Equipment	2,600	0	0	2,600	0	2,600	2,247	2,242	358	5
41001	Tourism Development	6,000	0	0	6,000	0	6,000	4,289	4,289	1,711	0
4100100	Tourism Development	6,000	0	0	6,000	0	6,000	4,289	4,289	1,711	0
44020	Compet. & Consumer Prot. Comm.	62,500	0	0	62,500	0	62,500	40,384	40,384	22,116	0
4402000	Compet. & Consumer Prot. Comm.	62,500	0	0	62,500	0	62,500	40,384	40,384	22,116	0
45015	Industrial Development	100,000	0	0	100,000	0	100,000	97,536	92,610	7,390	4,926
4501500	Industrial Development	100,000	0	0	100,000	0	100,000	97,536	92,610	7,390	4,926
45025	Competitiveness Program	259,000	0	0	259,000	0	259,000	151,033	151,033	107,967	0
4502500	Competitiveness Program	259,000	0	0	259,000	0	259,000	151,033	151,033	107,967	0
47003	Bureau of Standards	8,600	0	0	8,600	0	8,600	8,500	8,500	100	0
4700300	Bureau of Standards	8,600	0	0	8,600	0	8,600	8,500	8,500	100	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

**AGENCY 24 - MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Contingency Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		56,100	0	0	56,100	0	56,100	56,100	55,965	135	135
24049	Land & Water Transp-Nat. Res.	0	0	0	0	0	0	0	0	0	0
2404900	Land Transport	0	0	0	0	0	0	0	0	0	0
25075	Furniture & Equip-Nat. Resource	4,000	0	0	4,000	0	4,000	4,000	3,865	135	135
2507500	Furniture & Equipment	4,000	0	0	4,000	0	4,000	4,000	3,865	135	135
33003	Lands and Surveys	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
3300300	Lands and Surveys	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
34003	Environmental Protection Agency	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
3400300	Environmental Protection Agency	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
34006	National Parks Commission	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
3400600	National Parks Commission	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
34011	Protected Areas Commission	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0
3401100	Protected Areas Commission	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0

MR.J. Mc KENZIE
HEAD OF BUDGET AGENCY

AGENCY 31- MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)	C	D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		14,009,254	0	1,501,066	15,510,320	0	15,510,320	12,813,956	12,605,316	2,905,004	208,640
11001	Demerara Harbour Bridge	300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
1100100	Demerara Harbour Bridge	300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
12018	Government Buildings	15,000	0	0	15,000	0	15,000	15,000	14,886	114	114
1201800	Government Buildings	15,000	0	0	15,000	0	15,000	15,000	14,886	114	114
12019	Infrastructural Development	35,000	0	0	35,000	0	35,000	35,000	34,968	32	32
1201900	Infrastructural Development	35,000	0	0	35,000	0	35,000	35,000	34,968	32	32
12072	Administration & Management	118,000	0	0	118,000	0	118,000	118,000	117,994	6	6
1207200	Administration & Management	118,000	0	0	118,000	0	118,000	118,000	117,994	6	6
12078	West Demerara/Four Lane Road	275,848	0	0	275,848	0	275,848	167,176	156,002	119,846	11,174
1207801	Civil Works	241,686	0	0	241,686	0	241,686	139,657	128,548	113,138	11,109
1207802	Design and Supervision	34,162	0	0	34,162	0	34,162	27,519	27,454	6,708	65
12082	Bridges Rehabilitation 11	833,000	0	400,000	1,233,000	0	1,233,000	1,233,000	1,227,939	5,061	5,061
1208200	Bridges Rehabilitation 11	833,000	0	400,000	1,233,000	0	1,233,000	1,233,000	1,227,939	5,061	5,061
14003	Dredging Equipment	255,000	0	0	255,000	0	255,000	255,000	255,000	0	0
1400300	Dredging-Equipment	255,000	0	0	255,000	0	255,000	255,000	255,000	0	0
14015	Bartica/Issano/Mahdia Roads	25,000	0	0	25,000	0	25,000	24,891	24,891	109	0
1401500	Bartica/Issano/Mahdia Roads	25,000	0	0	25,000	0	25,000	24,891	24,891	109	0
14017	Bridges	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
1401700	Bridges	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
14018	Miscellaneous Roads	1,738,100	0	1,000,000	2,738,100	0	2,738,100	2,541,060	2,541,060	197,040	0
1401800	Miscellaneous Roads	1,738,100	0	1,000,000	2,738,100	0	2,738,100	2,541,060	2,541,060	197,040	0
14019	Urban Roads/Drainage	210,000	0	0	210,000	0	210,000	209,991	209,990	10	1
1401900	Urban Roads/Drainage	210,000	0	0	210,000	0	210,000	209,991	209,990	10	1
14023	G/Town -Lethem Road	67,650	0	0	67,650	0	67,650	13,596	13,596	54,054	0
1402300	G/town -Lethem Road	67,650	0	0	67,650	0	67,650	13,596	13,596	54,054	0
14026	Road Improvment & Rehab. Prog.	735,197	0	0	735,197	0	735,197	311,341	200,197	535,000	111,144
1402600	Road Improvment & Rehab. Prog.	735,197	0	0	735,197	0	735,197	311,341	200,197	535,000	111,144
14027	H/Way Impro E/Bank Demerara	1,238,900	0	0	1,238,900	0	1,238,900	782,636	704,658	534,242	77,978
1402700	H/Way Impro E/Bank Demerara	1,238,900	0	0	1,238,900	0	1,238,900	782,636	704,658	534,242	77,978
14028	H/Way Impro E/Coast Demerara	1,105,926	0	0	1,105,926	0	1,105,926	1,028,973	1,028,973	76,953	0
1402800	H/Way Impro E/Coast Demerara	1,105,926	0	0	1,105,926	0	1,105,926	1,028,973	1,028,973	76,953	0
14029	Amaila Access Road	2,350,000	0	0	2,350,000	0	2,350,000	2,350,000	2,350,000	0	0
1402900	Amaila Access Road	2,350,000	0	0	2,350,000	0	2,350,000	2,350,000	2,350,000	0	0

**AGENCY 31- MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			Drawing Rights (Allotment 2)
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
14030	Road Network & Expansion Project	300,000	0	0	300,000	0	300,000	3,404	3,396	296,604	8
1403000	Road Network & Expansion Prject	300,000	0	0	300,000	0	300,000	3,404	3,396	296,604	8
1403200	West Demerara Highway	926,000	0	0	926,000	0	926,000	0	0	926,000	0
	Civil Works	906,000	0	0	906,000	0	906,000	0	0	906,000	0
	Design and Supervision	20,000	0	0	20,000	0	20,000	0	0	20,000	0
14033	Rehabilitation of Public and M	180,000	0	0	180,000	0	180,000	175,000	175,000	5,000	0
1403300	Rehabilitation of Public and M	180,000	0	0	180,000	0	180,000	175,000	175,000	5,000	0
15004	Sea Defences	1,650,772	0	0	1,650,772	0	1,650,772	1,507,380	1,504,267	146,505	3,113
1500402	Emergency Works	1,507,380	0	0	1,507,380	0	1,507,380	1,507,380	1,504,267	3,113	3,113
1500405	Sea Defences-Works	143,392	0	0	143,392	0	143,392	0	0	143,392	0
16002	Hinterland/Coastal Airstrip	0	0	21,066	21,066	0	21,066	21,066	21,066	0	0
1600200	Hinterland/Coastal Airstrip	0	0	21,066	21,066	0	21,066	21,066	21,066	0	0
16003	Equipment- Civil Aviation	0	0	80,000	80,000	0	80,000	80,000	80,000	0	0
1600300	Equipment- Civil Aviation	0	0	80,000	80,000	0	80,000	80,000	80,000	0	0
16004	Stellings	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
1600400	Stellings	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
16007	CJIA Corporation	0	0	0	0	0	0	0	0	0	0
1600700	CJIA Corporation	0	0	0	0	0	0	0	0	0	0
16008	Ogle Aerodrome	0	0	0	0	0	0	0	0	0	0
1600800	Ogle Aerodrome	0	0	0	0	0	0	0	0	0	0
16009	CJIA Runway Expansion	1,128,561	0	0	1,128,561	0	1,128,561	1,120,533	1,120,533	8,028	0
1600900	CJIA Runway Expansion	1,128,561	0	0	1,128,561	0	1,128,561	1,120,533	1,120,533	8,028	0
24051	Land Transport	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
2405100	Land Transport	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
25021	Office Equipment	2,800	0	0	2,800	0	2,800	2,800	2,795	5	5
2502100	Office Equipment	2,800	0	0	2,800	0	2,800	2,800	2,795	5	5
25072	Furnish-Govt Quarters	1,500	0	0	1,500	0	1,500	1,500	1,496	4	4
2507200	Furnish-Govt Quarters	1,500	0	0	1,500	0	1,500	1,500	1,496	4	4
26010	Navigational Aids	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
2601000	Navigational Aids	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
26011	Electrification Programme	0	0	0	0	0	0	0	0	0	0
2601100	Electrification Programme	0	0	0	0	0	0	0	0	0	0
27001	Recondition/Construction of Ships	208,000	0	0	208,000	0	208,000	207,609	207,609	391	0
2700100	Recondition/Construction of Ships	208,000	0	0	208,000	0	208,000	207,609	207,609	391	0
27002	Recondition of Ferry Vessels	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
2700200	Recondition of Ferry Vessels	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
27003	Ferry Services- GUY/Suriname Ferry	0	0	0	0	0	0	0	0	0	0
2700300	Ferry Services- GUY/Suriname Ferry	0	0	0	0	0	0	0	0	0	0
27004	Aquisition of Ferry Vessels	0	0	0	0	0	0	0	0	0	0
2700400	Acquisition of Ferry Vessel	0	0	0	0	0	0	0	0	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)					(Allotment 2)			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,243,284	0	0	2,243,284	0	2,243,284	1,653,928	1,615,838	627,446	38,090
12059	Nursery,Primary & Secondary Schools	857,000	0	0	857,000	0	857,000	645,344	621,301	235,699	24,043
1205900	Nursery,Primary & Secondary Schools	857,000	0	0	857,000	0	857,000	645,344	621,301	235,699	24,043
12060	President's College	24,897	0	0	24,897	0	24,897	24,897	22,466	2,431	2,431
1206000	President's College	24,897	0	0	24,897	0	24,897	24,897	22,466	2,431	2,431
12061	Craft Production & Design	3,985	0	0	3,985	0	3,985	3,985	3,916	69	69
1206100	Craft Production & Design	3,985	0	0	3,985	0	3,985	3,985	3,916	69	69
12062	Building - National Library	7,715	0	0	7,715	0	7,715	7,715	6,595	1,120	1,120
1206200	Building - National Library	7,715	0	0	7,715	0	7,715	7,715	6,595	1,120	1,120
12064	Kuru Kuru College	2,000	0	0	2,000	0	2,000	2,000	1,886	114	114
1206400	Kuru Kuru College	2,000	0	0	2,000	0	2,000	2,000	1,886	114	114
12065	Teachers' Training Complex	12,000	0	0	12,000	0	12,000	12,000	11,512	488	488
1206500	Teachers' Training Complex	12,000	0	0	12,000	0	12,000	12,000	11,512	488	488
12066	University of Guyana - Turkeyen	110,000	0	0	110,000	0	110,000	59,812	59,812	50,188	0
1206600	University of Guyana - Turkeyen	110,000	0	0	110,000	0	110,000	59,812	59,812	50,188	0
12067	University of Guyana - Berbice	19,939	0	0	19,939	0	19,939	19,939	18,867	1,072	1,072
1206700	University of Guyana - Berbice	19,939	0	0	19,939	0	19,939	19,939	18,867	1,072	1,072
12080	Adult Education Association	2,000	0	0	2,000	0	2,000	2,000	1,923	77	77
1208000	Adult Education Association	2,000	0	0	2,000	0	2,000	2,000	1,923	77	77
12098	Guy. Bas. Educ. Train. (11)	0	0	0	0	0	0	0	0	0	0
1209800	Guy. Bas. Educ. Train. (11)	0	0	0	0	0	0	0	0	0	0
24033	Land Transport	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
2403300	Land Transport	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
26030	New Amsterdam Technical Institute	22,000	0	0	22,000	0	22,000	21,280	20,575	1,425	705
2603000	New Amsterdam Technical Institute	22,000	0	0	22,000	0	22,000	21,280	20,575	1,425	705
26031	Other Equipment	37,800	0	0	37,800	0	37,800	37,800	37,585	215	215
2603100	Other Equipment	37,800	0	0	37,800	0	37,800	37,800	37,585	215	215
26032	G.T.I	70,000	0	0	70,000	0	70,000	70,000	64,222	5,778	5,778
2603200	G.T.I	70,000	0	0	70,000	0	70,000	70,000	64,222	5,778	5,778
26033	G.I.T.C	12,330	0	0	12,330	0	12,330	12,330	11,853	477	477
2603300	G.I.T.C.	12,330	0	0	12,330	0	12,330	12,330	11,853	477	477
26034	Carnegie School of Home Economics	6,483	0	0	6,483	0	6,483	6,483	6,145	338	338
2603400	Carnegie School of Home Economics	6,483	0	0	6,483	0	6,483	6,483	6,145	338	338

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
26035	School Furniture & Equipment	125,000	0	0	125,000	0	125,000	125,000	124,957	43	43
2603500	School Furniture & Equipment	125,000	0	0	125,000	0	125,000	125,000	124,957	43	43
26036	Resource Development Centre	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
2603600	Resource Development Centre	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
26043	Technical/Vocation Programme	410,635	0	0	410,635	0	410,635	327,579	327,437	83,198	142
2604301	Training & Equipment - Education	337,674	(490)	0	337,184	0	337,184	254,128	253,986	83,198	142
2604302	Civils Works-Education	62,171	0	0	62,171	0	62,171	62,171	62,171	0	0
2604303	Administration	10,790	490	0	11,280	0	11,280	11,280	11,280	0	0
2604304	Supervision	0	0	0	0	0	0	0	0	0	0
26056	UG -Science & Technical Supp. Project	225,000	0	0	225,000	0	225,000	35,244	35,244	189,756	0
2605600	UG -Science & Technical Supp. Project	225,000	0	0	225,000	0	225,000	35,244	35,244	189,756	0
45019	Linden Technical Institute	20,000	0	0	20,000	0	20,000	20,000	19,022	978	978
4501900	Linden Technical Institute	20,000	0	0	20,000	0	20,000	20,000	19,022	978	978
45022	EFA/FTI	0	0	0	0	0	0	0	0	0	0
4502200	EFA/FTI	0	0	0	0	0	0	0	0	0	0
45027	Teachers Education Project	250,000	0	0	250,000	0	250,000	196,020	196,020	53,980	0
4502700	Teachers Education Project	250,000	0	0	250,000	0	250,000	196,020	196,020	53,980	0
47004	Housing Revolving Fund	0	0	0	0	0	0	0	0	0	0
4700400	Housing Revolving Fund	0	0	0	0	0	0	0	0	0	0

MS D. NEDD
HEAD OF BUDGET AGENCY

**AGENCY 44 – MINISTRY OF CULTURE YOUTH & SPORTS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the
		Allotment	Transfer			Contingency		Drawing Rights			Approved
		(Allotment1)	(Virement)			Fund Advances		(Allotment 2)			Drawing Rights
A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,071,800	0	0	1,071,800	0	1,071,800	928,935	917,420	154,380	11,515
12056	Building - Cultural Centre	19,400	0	0	19,400	0	19,400	19,400	13,585	5,815	5,815
1205600	Building - Cultural Centre	19,400	0	0	19,400	0	19,400	19,400	13,585	5,815	5,815
12057	Building - Central Ministry	12,000	0	0	12,000	0	12,000	12,000	11,983	17	17
1205700	Building - Central Ministry	12,000	0	0	12,000	0	12,000	12,000	11,983	17	17
12058	Umana Yana	4,000	0	0	4,000	0	4,000	4,000	3,940	60	60
1205800	Umana Yana	4,000	0	0	4,000	0	4,000	4,000	3,940	60	60
18001	Youth	35,000	0	0	35,000	0	35,000	35,000	34,992	8	8
1800100	Youth	35,000	0	0	35,000	0	35,000	35,000	34,992	8	8
19020	National Stadium	0	0	0	0	0	0	0	0	0	0
1902000	National Stadium	0	0	0	0	0	0	0	0	0	0
24026	National School of Dance	2,500	0	0	2,500	0	2,500	2,498	2,483	17	15
2402600	National School of Dance	2,500	0	0	2,500	0	2,500	2,498	2,483	17	15
24034	Land Transport	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
2403400	Land Transport	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
25058	Museum Development	22,800	0	0	22,800	0	22,800	22,800	17,579	5,221	5,221
2505800	Museum Development	22,800	0	0	22,800	0	22,800	22,800	17,579	5,221	5,221
25066	Equipment	3,600	0	0	3,600	0	3,600	3,600	3,597	3	3
2506600	Equipment	3,600	0	0	3,600	0	3,600	3,600	3,597	3	3
44009	Burrowes School of Arts	4,000	0	0	4,000	0	4,000	4,000	3,644	356	356
4400900	Burrowes School of Arts	4,000	0	0	4,000	0	4,000	4,000	3,644	356	356
45016	National Trust	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
4501600	National Trust	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
45017	National Archives	8,500	0	0	8,500	0	8,500	8,500	8,480	20	20
4501700	National Archives	8,500	0	0	8,500	0	8,500	8,500	8,480	20	20
45018	National Sports Commission	935,000	0	0	935,000	0	935,000	792,137	792,137	142,863	0
4501800	National Sports Commission	935,000	0	0	935,000	0	935,000	792,137	792,137	142,863	0

MR. A. KING

HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Fund		Drawing Rights			
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)			Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		6,475,525	0	97,667	6,573,192	0	6,573,192	6,310,443	6,177,544	395,648	132,899
12084	Buildings	0	0	0	0	0	0	0	0	0	0
1208400	Buildings	0	0	0	0	0	0	0	0	0	0
13018	Drainage & Irrig. Supp. Proj. - Housing	0	0	0	0	0	0	0	0	0	0
1301800	Drainage & Irrig. Supp. Proj.	0	0	0	0	0	0	0	0	0	0
14025	Comm. Roads Imp. Proj.	941,525	0	0	941,525	0	941,525	908,298	775,401	166,124	132,897
1402500	Comm. Roads Improv. Proj.	941,525	0	0	941,525	0	941,525	908,298	775,401	166,124	132,897
19009	Infrastrure Development & Buildings	1,900,000	0	0	1,900,000	0	1,900,000	1,900,000	1,900,000	0	0
1900900	Infrastrure Development & Buildings	1,900,000	0	0	1,900,000	0	1,900,000	1,900,000	1,900,000	0	0
19010	Development of Housing Areas	0	0	0	0	0	0	0	0	0	0
1901000	Development of Housing Areas	0	0	0	0	0	0	0	0	0	0
19024	EBD Infrastructure Dev. Project	0	0	0	0	0	0	0	0	0	0
1902400	EBD Infrastructure Development Project	0	0	0	0	0	0	0	0	0	0
24012	Land Transport	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2401200	Land Transport	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
25070	Equipment	0	0	0	0	0	0	0	0	0	0
2507000	Equipment	0	0	0	0	0	0	0	0	0	0
28007	Water Supply Tech Assistance	0	0	0	0	0	0	0	0	0	0
2800706	Major Water Systems	0	0	0	0	0	0	0	0	0	0
28008	Rural Water Supply(Hinterland)	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
2800800	Rural Water Supply(Hinterland)	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
28009	Coastal Water Supply	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
2800900	Coastal Water Supply	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
28010	Linmine	107,000	0	0	107,000	0	107,000	107,000	107,000	0	0
2801000	Linmine	107,000	0	0	107,000	0	107,000	107,000	107,000	0	0
28011	Georgetown Rem. & Sew. Proj. Phase 2	0	0	0	0	0	0	0	0	0	0
2801101	Administration & Engineering	0	0	0	0	0	0	0	0	0	0
2801102	Civil Works	0	0	0	0	0	0	0	0	0	0

**AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the
		Allotment	Transfer			Contingency		Drawing Rights			Approved
		(Allotment1)	(Virement)			Fund Advances		(Allotment 2)			Drawing Rights
A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
28015	LI Settle Prog 11	850,000	0	97,667	947,667	0	947,667	947,066	947,064	603	2
28015501	Housing Scheme & Squatting Area	654,000	9,223	84,434	747,657	0	747,657	747,337	747,336	321	1
2801502	Pilots	141,000	10,000	13,233	164,233	0	164,233	163,952	163,951	282	1
2801503	Strengthening of CH&PA	45,000	(9,223)	0	35,777	0	35,777	35,777	35,777	0	0
2801504	Evaluation and Audit	10,000	(10,000)	0	0	0	0	0	0	0	0
28017	GT Sanitation Improvement Prog.	600,000	0	0	600,000	0	600,000	533,957	533,957	66,043	0
2801700	GT Sanitation Improvement Programme	600,000	0	0	600,000	0	600,000	533,957	533,957	66,043	0
28018	Water Supply Rehabilitation-Linden	812,000	0	0	812,000	0	812,000	649,122	649,122	162,878	0
2801800	Water Supply Rehabilitation-Linden	812,000	0	0	812,000	0	812,000	649,122	649,122	162,878	0

MR. E. Mc GARRELL
HEAD OF BUDGET AGENCY

**AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		280,560	0	0	280,560	0	280,560	226,098	225,374	55,186	724
12099	Buildings - GPHC	108,000	0	0	108,000	0	108,000	53,549	52,945	55,055	604
1209900	Buildings - GPHC	108,000	0	0	108,000	0	108,000	53,549	52,945	55,055	604
24044	Land & Water Transportation	0	0	0	0	0	0	0	0	0	0
2404400	Land & Water Transportation	0	0	0	0	0	0	0	0	0	0
45002	Georgetown Public Hospital Corp.	172,560	0	0	172,560	0	172,560	172,549	172,429	131	120
4500202	Equipment	77,000	0	0	77,000	0	77,000	76,989	76,966	34	23
4500203	Equipment - Medical	95,560	0	0	95,560	0	95,560	95,560	95,463	97	97

MR. M. KHAN
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Fund		Drawing Rights			
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)			Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		388,254	0	199,206	587,460	0	587,460	419,009	416,826	170,634	2,183
12017	Ministry of Health Buildings	117,328	0	31,500	148,828	0	148,828	120,036	120,036	28,792	0
1201700	Ministry of Health- Buildings	117,328	0	31,500	148,828	0	148,828	120,036	120,036	28,792	0
12077	Doctors Quarters	15,000	0	0	15,000	0	15,000	11,734	10,367	4,633	1,367
1207700	Doctors Quarters	15,000	0	0	15,000	0	15,000	11,734	10,367	4,633	1,367
12130	Speciality Hospital Project	0	0	167,706	167,706	0	167,706	167,706	167,690	16	16
1213000	Speciality Hospital Project	0	0	167,706	167,706	0	167,706	167,706	167,690	16	16
24045	Land & Water Transport	27,200	0	0	27,200	0	27,200	27,200	27,200	0	0
2404500	Land & Water Transport	27,200	0	0	27,200	0	27,200	27,200	27,200	0	0
25018	Office Furniture & Equipment	16,886	0	0	16,886	0	16,886	10,963	10,391	6,495	572
2501800	Office Furniture & Equipment	16,886	0	0	16,886	0	16,886	10,963	10,391	6,495	572
25019	Equipment-Medical	38,300	0	0	38,300	0	38,300	33,508	33,508	4,792	0
2501900	Equipment - Medical	38,300	0	0	38,300	0	38,300	33,508	33,508	4,792	0
25020	Equipment	23,540	0	0	23,540	0	23,540	20,396	20,168	3,372	228
2502000	Equipment	23,540	0	0	23,540	0	23,540	20,396	20,168	3,372	228
44002	HIS/AIDS	0	0	0	0	0	0	0	0	0	0
4400200	HIS/AIDS	0	0	0	0	0	0	0	0	0	0
44012	Health Sector Programme	0	0	0	0	0	0	0	0	0	0
4401200	Health Sector Programme	0	0	0	0	0	0	0	0	0	0
44021	Nutrition Programme 11	150,000	0	0	150,000	0	150,000	27,466	27,466	122,534	0
4402100	Nutrition Programme 11	150,000	0	0	150,000	0	150,000	27,466	27,466	122,534	0

MR. L. CADOGAN
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the
		Allotment (Allotment 1)	Transfer (Virement)			Fund Contingency		Drawing Rights (Allotment 2)			Approved
		A	B			E		G			J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		180,735	0	0	180,735	0	180,735	114,955	103,550	77,185	11,405
12068	Buildings	89,635	0	0	89,635	0	89,635	55,925	52,927	36,708	2,998
1206800	Buildings	89,635	0	0	89,635	0	89,635	55,925	52,927	36,708	2,998
24028	Land Transport	14,400	0	0	14,400	0	14,400	14,400	12,497	1,903	1,903
2402800	Land Transport	14,400	0	0	14,400	0	14,400	14,400	12,497	1,903	1,903
25060	Office Equipment	19,200	0	0	19,200	0	19,200	19,200	18,349	851	851
2506000	Office Equipment	19,200	0	0	19,200	0	19,200	19,200	18,349	851	851
25061	Equipment	5,500	0	0	5,500	0	5,500	5,500	4,538	962	962
2506100	Equipment	5,500	0	0	5,500	0	5,500	5,500	4,538	962	962
44019	Institutional Strengthening	52,000	0	0	52,000	0	52,000	19,930	15,239	36,761	4,691
4401900	Institutional Strengthening	52,000	0	0	52,000	0	52,000	19,930	15,239	36,761	4,691

MS. L. BAIRD
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Fund		Drawing Rights			
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)			Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,761,342	0	442,976	2,204,318	0	2,204,318	1,822,142	1,820,918	383,400	1,224
12006	Buildings - Prisons	129,000	0	0	129,000	0	129,000	121,890	121,890	7,110	0
1200600	Buildings - Prisons	129,000	0	0	129,000	0	129,000	121,890	121,890	7,110	0
12007	Police Stations & Buildings	200,000	0	0	200,000	0	200,000	194,051	194,051	5,949	0
1200700	Police Stations & Buildings	200,000	0	0	200,000	0	200,000	194,051	194,051	5,949	0
12008	Fire Ambulance & Stations	75,000	0	0	75,000	0	75,000	71,342	71,342	3,658	0
1200800	Fire Ambulance & Stations	75,000	0	0	75,000	0	75,000	71,342	71,342	3,658	0
12009	Buildings - Home Affairs	3,000	0	0	3,000	0	3,000	2,989	2,873	127	116
1200900	Buildings - Home Affairs	3,000	0	0	3,000	0	3,000	2,989	2,873	127	116
12085	Citizen Security	643,052	0	391,476	1,034,528	0	1,034,528	669,406	669,026	365,502	380
1208500	Citizen Security	643,052	0	391,476	1,034,528	0	1,034,528	669,406	669,026	365,502	380
17002	General Registrar's Office	7,000	0	0	7,000	0	7,000	6,998	6,998	2	0
1700200	General Registrar's Office	7,000	0	0	7,000	0	7,000	6,998	6,998	2	0
24004	Land & Water Transport-Police	245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
2400400	Land & Water Transport-Police	245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
24005	Land Transport-Home Affairs	11,000	0	0	11,000	0	11,000	10,856	10,856	144	0
2400500	Land Transport-Home Affairs	11,000	0	0	11,000	0	11,000	10,856	10,856	144	0
24006	Land & Water Transport-Fire	42,000	0	0	42,000	0	42,000	41,907	41,907	93	0
2400600	Land & Water Transport-Fire	42,000	0	0	42,000	0	42,000	41,907	41,907	93	0
24007	Land & Water Transport-Prisons	12,000	0	0	12,000	0	12,000	11,975	11,975	25	0
2400700	Land & Water Transport-Prisons	12,000	0	0	12,000	0	12,000	11,975	11,975	25	0
25012	Equipment & Furniture - Police	28,500	0	0	28,500	0	28,500	28,500	28,461	39	39
2501200	Equipment & Furniture - Police	28,500	0	0	28,500	0	28,500	28,500	28,461	39	39
26001	Equipment - Police	212,000	0	51,500	263,500	0	263,500	263,500	263,340	160	160
2600100	Equipment - Police	212,000	0	51,500	263,500	0	263,500	263,500	263,340	160	160
26002	Comm. Equipment - Fire	12,977	0	0	12,977	0	12,977	12,969	12,969	8	0
2600200	Comm. Equipment - Fire	12,977	0	0	12,977	0	12,977	12,969	12,969	8	0
26003	Tools & Equipment - Fire	35,000	0	0	35,000	0	35,000	35,000	34,998	2	2
2600300	Tools & Equipment - Fire	35,000	0	0	35,000	0	35,000	35,000	34,998	2	2
26004	Other Equipment - Prisons	41,000	0	0	41,000	0	41,000	41,000	40,997	3	3
2600400	Other Equipment-Prisons	41,000	0	0	41,000	0	41,000	41,000	40,997	3	3
26005	Agriculture - Equipment - Prisons	4,907	0	0	4,907	0	4,907	4,857	4,783	124	74
2600500	Agriculture - Equipment - Prisons	4,907	0	0	4,907	0	4,907	4,857	4,783	124	74
26006	Equipment (Home Affairs)	5,000	0	0	5,000	0	5,000	5,000	4,974	26	26
2600600	Equipment (Home Affairs)	5,000	0	0	5,000	0	5,000	5,000	4,974	26	26

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
26007	Office Equipment & Furniture-Fire	18,000	0	0	18,000	0	18,000	18,000	17,998	2	2
2600700	Office Equipment & Furniture-Fire	18,000	0	0	18,000	0	18,000	18,000	17,998	2	2
26008	Office Equip. & Furnit. -Home Affairs	4,363	0	0	4,363	0	4,363	4,363	4,353	10	10
2600800	Office Equipment & Furniture.-MOHA	4,363	0	0	4,363	0	4,363	4,363	4,353	10	10
26009	Police Complaints Authority	520	0	0	520	0	520	516	515	5	1
2600900	Police Complaints Authority	520	0	0	520	0	520	516	515	5	1
26042	Community Policing Group	19,723	0	0	19,723	0	19,723	19,723	19,513	210	210
260420	Community Policing Group	19,723	0	0	19,723	0	19,723	19,723	19,513	210	210
26050	Tools & Equip -Prisons	4,500	0	0	4,500	0	4,500	4,500	4,498	2	2
2605000	Tools & Equip -Prisons	4,500	0	0	4,500	0	4,500	4,500	4,498	2	2
26057	Customs Anti Narcotic Unit	7,800	0	0	7,800	0	7,800	7,800	7,601	199	199
2605700	Customs Anti Narcotic Unit	7,800	0	0	7,800	0	7,800	7,800	7,601	199	199

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Fund		Drawing Rights			
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)			Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		377,200	0	57,596	434,796	0	434,796	434,692	434,664	132	28
12013	Buildings	0	0	0	0	0	0	0	0	0	0
1201300	Buildings	0	0	0	0	0	0	0	0	0	0
12015	Buildings	900	0	0	900	0	900	900	900	0	0
1201500	Buildings	900	0	0	900	0	900	900	900	0	0
15003	Strengthening of the Registry	0	0	0	0	0	0	0	0	0	0
1500300	Strengthening of the Registry	0	0	0	0	0	0	0	0	0	0
15011	Justice Improvement Programme	361,000	0	57,596	418,596	0	418,596	418,596	418,592	4	4
1501100	Justice Improvement Programme	361,000	0	57,596	418,596	0	418,596	418,596	418,592	4	4
24011	Land and Water Transport	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2401100	Land and Water Transport	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
25015	Equipment	3,000	0	0	3,000	0	3,000	2,915	2,915	85	0
2501500	Equipment	3,000	0	0	3,000	0	3,000	2,915	2,915	85	0
25016	Furniture & Equipment	2,900	0	0	2,900	0	2,900	2,900	2,899	1	1
2501600	Furniture and Equipment	2,900	0	0	2,900	0	2,900	2,900	2,899	1	1
25017	Equipment	2,400	0	0	2,400	0	2,400	2,381	2,358	42	23
2501700	Equipment	2,400	0	0	2,400	0	2,400	2,381	2,358	42	23

MS. I. ANANDJIT
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		601,500	0	36,000	637,500	0	637,500	555,979	554,230	83,270	1,749
12001	Guyana Defence Force	170,000	0	0	170,000	0	170,000	134,600	134,599	35,401	1
1200100	Guyana Defence Force	170,000	0	0	170,000	0	170,000	134,600	134,599	35,401	1
12003	Marine Development- GDF	90,000	0	0	90,000	0	90,000	54,000	53,915	36,085	85
1200300	Marine Development. - GDF	90,000	0	0	90,000	0	90,000	54,000	53,915	36,085	85
24046	Air, Land & Water Transport	153,000	0	36,000	189,000	0	189,000	188,800	188,451	549	349
2404600	Air, Land & Water Transport	153,000	0	36,000	189,000	0	189,000	188,800	188,451	549	349
28001	Pure Water Supply-GDF	30,000	0	0	30,000	0	30,000	28,000	28,000	2,000	0
2800100	Pure Water Supply-GDF	30,000	0	0	30,000	0	30,000	28,000	28,000	2,000	0
28002	Agriculture Development-GDF	7,000	0	0	7,000	0	7,000	7,000	5,893	1,107	1,107
2800200	Agriculture Development-GDF	7,000	0	0	7,000	0	7,000	7,000	5,893	1,107	1,107
34005	Infrastructure-GDF	41,000	0	0	41,000	0	41,000	33,080	33,080	7,920	0
3400500	Infrastructure - GDF	41,000	0	0	41,000	0	41,000	33,080	33,080	7,920	0
51002	Equipment - GDF	80,000	0	0	80,000	0	80,000	80,000	79,832	168	168
5100200	Equipment - GDF	80,000	0	0	80,000	0	80,000	80,000	79,832	168	168
51003	National Flagship-Essequibo	30,500	0	0	30,500	0	30,500	30,499	30,460	40	39
5100300	National Flagship-Essequibo	30,500	0	0	30,500	0	30,500	30,460	30,460	40	0

CAPTAIN J. FLORES
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		189,672	0	0	189,672	0	189,672	166,440	162,578	27,094	3,862
12014	Supreme/Magistrate Court	171,672	0	0	171,672	0	171,672	148,440	144,585	27,087	3,855
1201400	Supreme/Magistrate Court	171,672	0	0	171,672	0	171,672	148,440	144,585	27,087	3,855
24039	Land and Water Transport	0	0	0	0	0	0	0	0	0	0
2403900	Land and Water Transport	0	0	0	0	0	0	0	0	0	0
25014	Furniture and Equipment	18,000	0	0	18,000	0	18,000	18,000	17,993	7	7
2501400	Furniture and Equipment	18,000	0	0	18,000	0	18,000	18,000	17,993	7	7

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the
		Allotment (Allotment1)	Transfer (Virement)			Contingency Fund Advances		Drawing Rights (Allotment 2)			Approved Drawing Rights
		A	B			E		G			J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,712	0	0	4,712	0	4,712	4,712	4,694	18	18
25007	Director of Public Prosecutions	4,712	0	0	4,712	0	4,712	4,712	4,694	18	18
2500700	Director of Public Prosecutions	4,712	0	0	4,712	0	4,712	4,712	4,694	18	18

MRS. S. ALI-HACK
HEAD OF BUDGET AGENCY

**AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		Allotment (Allotment1)	Transfer (Virement)			Fund Advances		Drawing Rights (Allotment 2)			
		A	B			C		D=A+B+C			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,415	0	0	2,415	0	2,415	0	0	2,415	0
25009	Public Service Appellate Tribunal	2,415	0	0	2,415	0	2,415	0	0	2,415	0
2500900	Public Service Appellate Tribunal	2,415	0	0	2,415	0	2,415	0	0	2,415	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Fund		Drawing Rights			
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)			Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		243,720	0	0	243,720	0	243,720	202,101	202,064	41,656	37
11002	Bridges	35,000	0	0	35,000	0	35,000	32,296	32,296	2,704	0
1100200	Bridges	35,000	0	0	35,000	0	35,000	32,296	32,296	2,704	0
12024	Buildings - Health	25,000	0	0	25,000	0	25,000	20,188	20,187	4,813	1
1202400	Buildings - Health	25,000	0	0	25,000	0	25,000	20,188	20,187	4,813	1
12026	Buildings - Education	40,000	0	0	40,000	0	40,000	30,975	30,975	9,025	0
1202600	Buildings - Education	40,000	0	0	40,000	0	40,000	30,975	30,975	9,025	0
12086	Buildings - Administration	12,000	0	0	12,000	0	12,000	7,143	7,143	4,857	0
1208600	Buildings - Administration	12,000	0	0	12,000	0	12,000	7,143	7,143	4,857	0
14004	Roads	23,620	0	0	23,620	0	23,620	13,370	13,370	10,250	0
1400400	Roads	23,620	0	0	23,620	0	23,620	13,370	13,370	10,250	0
19011	Agricultural Development	7,426	0	0	7,426	0	7,426	3,713	3,713	3,713	0
1901100	Agricultural Development	7,426	0	0	7,426	0	7,426	3,713	3,713	3,713	0
19026	Infrastructural Development	15,000	0	0	15,000	0	15,000	8,867	8,867	6,133	0
1902600	Infrastructural Development	15,000	0	0	15,000	0	15,000	8,867	8,867	6,133	0
24015	Land and Water Transport	13,300	0	0	13,300	0	13,300	13,300	13,270	30	30
2401500	Land & Water Transport	13,300	0	0	13,300	0	13,300	13,300	13,270	30	30
25025	Furniture & Equipment - Admin	2,100	0	0	2,100	0	2,100	2,100	2,097	3	3
2502500	Furniture & Equip-Administration	2,100	0	0	2,100	0	2,100	2,100	2,097	3	3
25026	Furniture & Equipment-Education	9,000	0	0	9,000	0	9,000	8,968	8,968	32	0
2502600	Furniture & Equipment-Education.	9,000	0	0	9,000	0	9,000	8,968	8,968	32	0
25027	Furniture - Staff Quarters	1,200	0	0	1,200	0	1,200	1,107	1,107	93	0
2502700	Furniture-Staff Quarters	1,200	0	0	1,200	0	1,200	1,107	1,107	93	0
25028	Furniture & Equipment-Health	12,074	0	0	12,074	0	12,074	12,074	12,071	3	3
2502800	Furniture & Equipment-Health	12,074	0	0	12,074	0	12,074	12,074	12,071	3	3
26014	Power Supply	48,000	0	0	48,000	0	48,000	48,000	48,000	0	0
2601400	Power Supply	48,000	0	0	48,000	0	48,000	48,000	48,000	0	0

MR. N. FISHER
HEAD OF BUDGET AGENCY

**AGENCY 72 – REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Contingency		Drawing Rights			
		(Allotment1)	(Virement)	Allotment	Allotment	Fund	Available	(Allotment 2)			
		A	B	C	D=A+B+C	Advances	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		366,707	0	0	366,707	0	366,707	366,543	366,462	245	81
11003	Bridges	36,300	0	0	36,300	0	36,300	36,229	36,216	84	13
1100300	Bridges	36,300	0	0	36,300	0	36,300	36,229	36,216	84	13
12027	Buildings- Health	40,500	0	0	40,500	0	40,500	40,443	40,441	59	2
1202700	Buildings - Health	40,500	0	0	40,500	0	40,500	40,443	40,441	59	2
12028	Buildings - Education	45,000	0	0	45,000	0	45,000	44,979	44,936	64	43
1202800	Buildings - Education	45,000	0	0	45,000	0	45,000	44,979	44,936	64	43
12029	Buildings-Administration	0	0	0	0	0	0	0	0	0	0
1202900	Buildings-Administration	0	0	0	0	0	0	0	0	0	0
13007	Misc. Drainage & Irrigation Works	125,800	0	0	125,800	0	125,800	125,800	125,800	0	0
1300700	Misc. Drainage & Irrigation Works	125,800	0	0	125,800	0	125,800	125,800	125,800	0	0
14005	Roads	46,800	0	0	46,800	0	46,800	46,800	46,794	6	6
1400500	Roads	46,800	0	0	46,800	0	46,800	46,800	46,794	6	6
19012	Land Development	22,000	0	0	22,000	0	22,000	22,000	21,994	6	6
1901200	Land Development	22,000	0	0	22,000	0	22,000	22,000	21,994	6	6
24016	Land & Water Transport	21,000	0	0	21,000	0	21,000	20,995	20,994	6	1
2401600	Land & Water Transport	21,000	0	0	21,000	0	21,000	20,995	20,994	6	1
25029	Furniture & Equipment - Education	12,466	0	0	12,466	0	12,466	12,466	12,458	8	8
2502900	Furniture & Equipment - Education	12,466	0	0	12,466	0	12,466	12,466	12,458	8	8
25030	Furniture & Equipment - Admin	2,100	0	0	2,100	0	2,100	2,093	2,093	7	0
2503000	Furniture & Equipment - Administration	2,100	0	0	2,100	0	2,100	2,093	2,093	7	0
26016	Furniture & Equipment- Health	14,741	0	0	14,741	0	14,741	14,738	14,736	5	2
2601600	Furniture & Equipment- Health	14,741	0	0	14,741	0	14,741	14,738	14,736	5	2
44008	Other Equipment	0	0	0	0	0	0	0	0	0	0
4400800	Other Equipment	0	0	0	0	0	0	0	0	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLAND/WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			Drawing Rights (Allotment 2)
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		297,330	0	0	297,330	0	297,330	297,298	297,276	54	22
11004	Bridges	25,000	0	0	25,000	0	25,000	24,999	24,981	19	18
1100400	Bridges	25,000	0	0	25,000	0	25,000	24,999	24,981	19	18
12030	Buildings - Education	53,000	0	0	53,000	0	53,000	52,990	52,990	10	0
1203000	Buildings - Education	53,000	0	0	53,000	0	53,000	52,990	52,990	10	0
12031	Buildings-Health	30,400	0	0	30,400	0	30,400	30,400	30,399	1	1
1203100	Buildings - Health	30,400	0	0	30,400	0	30,400	30,400	30,399	1	1
12087	Buildings - Administration	0	0	0	0	0	0	0	0	0	0
1208700	Buildings - Administration	0	0	0	0	0	0	0	0	0	0
13008	Agri. Dev - Drainage & Irrigation	57,850	0	0	57,850	0	57,850	57,848	57,848	2	0
1300800	Agricultural Development - D & I	57,850	0	0	57,850	0	57,850	57,848	57,848	2	0
14006	Roads	52,000	0	0	52,000	0	52,000	52,000	52,000	0	0
1400600	Roads	52,000	0	0	52,000	0	52,000	52,000	52,000	0	0
19013	Land Development	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
1901300	Land Development	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
19025	Infrastructure Development	4,000	0	0	4,000	0	4,000	3,995	3,995	5	0
1902500	Infrastructure Development	4,000	0	0	4,000	0	4,000	3,995	3,995	5	0
24017	Land and Water Transport	21,000	0	0	21,000	0	21,000	20,986	20,986	14	0
2401700	Land & Water Transport	21,000	0	0	21,000	0	21,000	20,986	20,986	14	0
25031	Equipment- Health	20,000	0	0	20,000	0	20,000	20,000	19,998	2	2
2503100	Equipment - Health	20,000	0	0	20,000	0	20,000	20,000	19,998	2	2
25032	Furniture & Equipment - Admin.	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
2503200	Furniture & Equipment - Administration	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
25033	Furniture & Equipment - Education	11,580	0	0	11,580	0	11,580	11,580	11,580	0	0
2503300	Furniture & Equipment - Education	11,580	0	0	11,580	0	11,580	11,580	11,580	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the
		Allotment (Allotment1)	Transfer (Virement)			Fund Advances		Drawing Rights (Allotment 2)			Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		206,534	0	0	206,534	0	206,534	206,051	205,031	1,503	1,020
11005	Bridges	21,000	0	0	21,000	0	21,000	20,715	19,710	1,290	1,005
1100500	Bridges	21,000	0	0	21,000	0	21,000	20,715	19,710	1,290	1,005
12033	Buildings - Education	40,766	0	0	40,766	0	40,766	40,581	40,581	185	0
1203300	Buildings - Education	40,766	0	0	40,766	0	40,766	40,581	40,581	185	0
12035	Buildings - Health	20,834	0	0	20,834	0	20,834	20,826	20,826	8	0
1203500	Buildings - Health	20,834	0	0	20,834	0	20,834	20,826	20,826	8	0
12088	Buildings - Administration	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
1208800	Buildings - Administration	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
14007	Roads	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
1400700	Roads	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
17012	Agricultural Development	37,000	0	0	37,000	0	37,000	37,000	36,999	1	1
1701200	Agricultural Development	37,000	0	0	37,000	0	37,000	37,000	36,999	1	1
24019	Land and Water Transport	0	0	0	0	0	0	0	0	0	0
2401900	Land & Water Transport	0	0	0	0	0	0	0	0	0	0
24047	Land & Water Transport - Health	8,200	0	0	8,200	0	8,200	8,198	8,198	2	0
2404700	Land & Water Transport - Health	8,200	0	0	8,200	0	8,200	8,198	8,198	2	0
25034	Furniture & Equipment - Education	15,200	0	0	15,200	0	15,200	15,200	15,198	2	2
2503400	Furniture & Equipment - Education	15,200	0	0	15,200	0	15,200	15,200	15,198	2	2
25037	Furniture & Equipment - Health	6,500	0	0	6,500	0	6,500	6,499	6,496	4	3
2503700	Furniture & Equip - Health	6,500	0	0	6,500	0	6,500	6,499	6,496	4	3
25068	Furniture and Equipment - Admin.	4,800	0	0	4,800	0	4,800	4,799	4,790	10	9
2506800	Furniture and Equipment - Administration	4,800	0	0	4,800	0	4,800	4,799	4,790	10	9
25069	Equipment - Health	9,234	0	0	9,234	0	9,234	9,233	9,233	1	0
2506900	Equipment - Health	9,234	0	0	9,234	0	9,234	9,233	9,233	1	0

MR. D. ROOPLALL
HEAD OF BUDGET AGENCY

**AGENCY 75 - REGION 5: MAHAICA/BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Fund		Drawing Rights			
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)			Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		289,126	0	0	289,126	0	289,126	289,125	289,121	5	4
11006	Bridges	18,800	0	0	18,800	0	18,800	18,800	18,800	0	0
1100600	Bridges	18,800	0	0	18,800	0	18,800	18,800	18,800	0	0
12036	Buildings - Education	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
1203600	Buildings - Education	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
12037	Buildings- Health	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
1203700	Buildings - Health	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
12089	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1208900	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
13009	Drainage and Irrigation	76,000	0	0	76,000	0	76,000	76,000	76,000	0	0
1300900	Drainage & Irrigation	76,000	0	0	76,000	0	76,000	76,000	76,000	0	0
14008	Roads	54,384	0	0	54,384	0	54,384	54,383	54,383	1	0
1400800	Roads	54,384	0	0	54,384	0	54,384	54,383	54,383	1	0
17013	Land Development	18,116	0	0	18,116	0	18,116	18,116	18,116	0	0
1701300	Land Development	18,116	0	0	18,116	0	18,116	18,116	18,116	0	0
24019	Land and Water Transport	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2401900	Land & Water Transport	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
24020	Land Transport	0	0	0	0	0	0	0	0	0	0
2402000	Land Transport	0	0	0	0	0	0	0	0	0	0
25038	Furniture - Education	12,810	0	0	12,810	0	12,810	12,810	12,809	1	1
2503800	Furniture - Education	12,810	0	0	12,810	0	12,810	12,810	12,809	1	1
25039	Office Furniture & Equipment	3,200	0	0	3,200	0	3,200	3,200	3,199	1	1
2503900	Office Furniture & Equipment	3,200	0	0	3,200	0	3,200	3,200	3,199	1	1
25040	Furniture & Equipment - Health	11,816	0	0	11,816	0	11,816	11,816	11,814	2	2
2504000	Furniture & Equipment - Health	11,816	0	0	11,816	0	11,816	11,816	11,814	2	2
26051	Other Equipment	0	0	0	0	0	0	0	0	0	0
2605100	Other Equipment	0	0	0	0	0	0	0	0	0	0

MR. A. AMBEDKAR
HEAD OF BUDGET AGENCY

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the Total Funds Available	Under the
		Allotment	Transfer			Contingency		Drawing Rights			Approved
		(Allotment1)	(Virement)			Fund Advances		(Allotment 2)			Drawing Rights
A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		383,402	0	0	383,402	0	383,402	383,400	383,385	17	15
11007	Bridges	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
1100700	Bridges	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
12039	Buildings - Education	45,332	0	0	45,332	0	45,332	45,332	45,332	0	0
1203900	Buildings - Education	45,332	0	0	45,332	0	45,332	45,332	45,332	0	0
12040	Buildings- Health	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
1204000	Buildings - Health	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
12081	Buildings - Admin	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
1208100	Buildings - Admin	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
14010	Roads	68,000	0	0	68,000	0	68,000	68,000	68,000	0	0
140100	Roads	68,000	0	0	68,000	0	68,000	68,000	68,000	0	0
13010	Drainage & Irrigation	124,000	0	0	124,000	0	124,000	124,000	124,000	0	0
1301000	Drainage & Irrigation	124,000	0	0	124,000	0	124,000	124,000	124,000	0	0
19014	Land Development	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0
1901400	Land Development	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0
24020	Land Transport	12,300	0	0	12,300	0	12,300	12,300	12,299	1	1
2402000	Land Transport	12,300	0	0	12,300	0	12,300	12,300	12,299	1	1
25041	Furniture & Equipment - Education	16,500	0	0	16,500	0	16,500	16,498	16,498	2	0
2504100	Furniture & Equipment - Education	16,500	0	0	16,500	0	16,500	16,498	16,498	2	0
25042	Furniture & Equipment - Admin	2,200	0	0	2,200	0	2,200	2,200	2,193	7	7
2504200	Furniture & Equipment - Admin	2,200	0	0	2,200	0	2,200	2,200	2,193	7	7
25043	Furniture & Equipment - Health	25,370	0	0	25,370	0	25,370	25,370	25,363	7	7
2504300	Furniture & Equipment - Health	25,370	0	0	25,370	0	25,370	25,370	25,363	7	7

MR. P. RAMRATTAN
HEAD OF BUDGET AGENCY

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment	Transfer			Fund		Drawing Rights			
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)			Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		133,560	0	0	133,560	0	133,560	133,560	133,550	10	10
12041	Buildings - Education	39,000	0	0	39,000	0	39,000	39,000	38,995	5	5
1204100	Buildings - Education	39,000	0	0	39,000	0	39,000	39,000	38,995	5	5
12042	Buildings - Health	17,640	0	0	17,640	0	17,640	17,640	17,640	0	0
1204200	Buildings - Health	17,640	0	0	17,640	0	17,640	17,640	17,640	0	0
12043	Buildings - Administration	0	0	0	0	0	0	0	0	0	0
1204300	Buildings - Administration	0	0	0	0	0	0	0	0	0	0
14011	Roads	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
1401100	Roads	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
14021	Bridges	6,500	0	0	6,500	0	6,500	6,500	6,499	1	1
1402100	Bridges	6,500	0	0	6,500	0	6,500	6,500	6,499	1	1
15009	Sea & River Defense	7,000	0	0	7,000	0	7,000	7,000	6,998	2	2
1500900	Sea and River Defence	7,000	0	0	7,000	0	7,000	7,000	6,998	2	2
24021	Land and Water Transport	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2402100	Land & Water Transport	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
25044	Furniture & Equipment - Education	10,160	0	0	10,160	0	10,160	10,160	10,160	0	0
2504400	Furniture & Equip - Education	10,160	0	0	10,160	0	10,160	10,160	10,160	0	0
25076	Furniture & Equipment - Staff Quarters	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
2507600	Furniture & Equip - Staff Quarters	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
26018	Furniture & Equipment- Health	9,060	0	0	9,060	0	9,060	9,060	9,060	0	0
2601800	Furniture & Equipment- Health	9,060	0	0	9,060	0	9,060	9,060	9,060	0	0
26019	Furniture & Equipment - Admin	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
2601900	Furniture & Equipment - Administration	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
26020	Power Extension	0	0	0	0	0	0	0	0	0	0
2602000	Power Extension	0	0	0	0	0	0	0	0	0	0
28006	Water Supply	0	0	0	0	0	0	0	0	0	0
2800600	Water Supply	0	0	0	0	0	0	0	0	0	0
28013	Other Equipment	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
2801300	Other Equipment	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		150,798	0	0	150,798	0	150,798	150,707	146,720	4,078	3,987
11008	Bridges	20,500	0	0	20,500	0	20,500	20,409	20,409	91	0
1100800	Bridges	20,500	0	0	20,500	0	20,500	20,409	20,409	91	0
12044	Buildings - Education	37,298	0	0	37,298	0	37,298	37,298	33,466	3,832	3,832
1204400	Buildings - Education	37,298	0	0	37,298	0	37,298	37,298	33,466	3,832	3,832
12046	Buildings- Health	18,000	0	0	18,000	0	18,000	18,000	17,906	94	94
1204600	Buildings - Health	18,000	0	0	18,000	0	18,000	18,000	17,906	94	94
12090	Buildings - Administration	0	0	0	0	0	0	0	0	0	0
1209000	Buildings - Administration	0	0	0	0	0	0	0	0	0	0
12091	Furniture & Equipment - Staff Quarters	2,600	0	0	2,600	0	2,600	2,600	2,578	22	22
1209100	Furniture & Equipment - Staff Quarters	2,600	0	0	2,600	0	2,600	2,600	2,578	22	22
14012	Roads	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
1401200	Roads	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
24022	Land and Water Transport	17,500	0	0	17,500	0	17,500	17,500	17,475	25	25
2402200	Land & Water Transport	17,500	0	0	17,500	0	17,500	17,500	17,475	25	25
25045	Furniture & Equipment - Education	17,000	0	0	17,000	0	17,000	17,000	16,994	6	6
2504500	Furniture & Equipment - Education	17,000	0	0	17,000	0	17,000	17,000	16,994	6	6
25047	Furniture & Equipment - Admin.	1,800	0	0	1,800	0	1,800	1,800	1,796	4	4
2504700	Furniture & Equipment - Administration	1,800	0	0	1,800	0	1,800	1,800	1,796	4	4
25048	Furniture & Equipment - Health	8,100	0	0	8,100	0	8,100	8,100	8,096	4	4
2504800	Furniture & Equipment - Health	8,100	0	0	8,100	0	8,100	8,100	8,096	4	4

MR. R. HARSAWACK
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			Drawing Rights (Allotment 2)
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		279,416	0	0	279,416	0	279,416	279,367	279,174	242	193
11009	Bridges	38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
1100900	Bridges	38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
12047	Buildings - Education	57,500	0	0	57,500	0	57,500	57,500	57,455	45	45
1204700	Buildings - Education	57,500	0	0	57,500	0	57,500	57,500	57,455	45	45
12048	Buildings- Health	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
1204800	Buildings - Health	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
12049	Buildings - Administration	4,500	0	0	4,500	0	4,500	4,500	4,460	40	40
1204900	Buildings - Administration	4,500	0	0	4,500	0	4,500	4,500	4,460	40	40
14013	Roads	62,500	0	0	62,500	0	62,500	62,500	62,500	0	0
1401300	Roads	62,500	0	0	62,500	0	62,500	62,500	62,500	0	0
17014	Agricultural Development	16,000	0	0	16,000	0	16,000	16,000	15,998	2	2
1701400	Agricultural Development	16,000	0	0	16,000	0	16,000	16,000	15,998	2	2
19023	Infrastructure Development	26,000	0	0	26,000	0	26,000	26,000	25,964	36	36
1902300	Infrastructure Development	26,000	0	0	26,000	0	26,000	26,000	25,964	36	36
24023	Land Transport	4,600	0	0	4,600	0	4,600	4,595	4,590	10	5
2402300	Land Transport	4,600	0	0	4,600	0	4,600	4,595	4,590	10	5
24024	Water Transport	1,700	0	0	1,700	0	1,700	1,700	1,682	18	18
2402400	Water Transport	1,700	0	0	1,700	0	1,700	1,700	1,682	18	18
25049	Furniture - Staff Quarters	1,200	0	0	1,200	0	1,200	1,198	1,198	2	0
2504900	Furniture - Staff Quarters	1,200	0	0	1,200	0	1,200	1,198	1,198	2	0
25051	Furniture & Equipment - Admin	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
2505100	Furniture & Equip - Administration	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
25052	Furniture & Equipment - Education	14,625	0	0	14,625	0	14,625	14,625	14,621	4	4
2505200	Furniture & Equipment - Education	14,625	0	0	14,625	0	14,625	14,625	14,621	4	4
25053	Furniture & Equipment - Health	5,500	0	0	5,500	0	5,500	5,458	5,457	43	1
2505300	Furniture & Equipment - Health	5,500	0	0	5,500	0	5,500	5,458	5,457	43	1
26022	Power Extension	11,200	0	0	11,200	0	11,200	11,200	11,159	41	41
2602200	Power Extension	11,200	0	0	11,200	0	11,200	11,200	11,159	41	41
28004	Water Supply	18,091	0	0	18,091	0	18,091	18,091	18,091	0	0
2800400	Water Supply	18,091	0	0	18,091	0	18,091	18,091	18,091	0	0

MS. C. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Project Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the Total	Under the
		Allotment (Allotment1)	Transfer (Virement)			Allotment		Fund Advances			
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		250,128	0	0	250,128	0	250,128	245,008	237,240	12,888	7,768
11010	Bridges	18,000	0	0	18,000	0	18,000	12,954	12,954	5,046	0
1101000	Bridges	18,000	0	0	18,000	0	18,000	12,954	12,954	5,046	0
12051	Buildings - Administration	21,000	0	0	21,000	0	21,000	21,000	20,821	179	179
1205100	Buildings - Administration	21,000	0	0	21,000	0	21,000	21,000	20,821	179	179
12052	Buildings - Education	41,627	0	0	41,627	0	41,627	41,627	35,130	6,497	6,497
1205200	Buildings - Education	41,627	0	0	41,627	0	41,627	41,627	35,130	6,497	6,497
12053	Buildings- Health	24,000	0	0	24,000	0	24,000	24,000	23,724	276	276
1205300	Buildings - Health	24,000	0	0	24,000	0	24,000	24,000	23,724	276	276
14014	Roads	48,627	0	0	48,627	0	48,627	48,627	48,475	152	152
1401400	Roads	48,627	0	0	48,627	0	48,627	48,627	48,475	152	152
19017	Infrastructure Development	31,374	0	0	31,374	0	31,374	31,313	31,019	355	294
1901700	Infrastructure Development	31,374	0	0	31,374	0	31,374	31,313	31,019	355	294
19022	Agriculture Development	17,500	0	0	17,500	0	17,500	17,500	17,130	370	370
1902200	Agriculture Development	17,500	0	0	17,500	0	17,500	17,500	17,130	370	370
24035	Land & Water Transport Health	14,200	0	0	14,200	0	14,200	14,200	14,200	0	0
2403500	Land & Water Transport Health	14,200	0	0	14,200	0	14,200	14,200	14,200	0	0
24043	Land & Water Transport Education	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
2404300	Land & Water Transport Education	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
24048	Land & Water Trans - Work	0	0	0	0	0	0	0	0	0	0
2404800	Land & Water Trans - Work	0	0	0	0	0	0	0	0	0	0
25054	Furniture & Equipment - Education	10,000	0	0	10,000	0	10,000	9,993	9,993	7	0
2505400	Furniture & Equipment - Education	10,000	0	0	10,000	0	10,000	9,993	9,993	7	0
25055	Equipment - Administration	2,100	0	0	2,100	0	2,100	2,096	2,096	4	0
2505500	Equipment - Administration	2,100	0	0	2,100	0	2,100	2,096	2,096	4	0
25056	Furniture & Equipment - Health	13,000	0	0	13,000	0	13,000	12,998	12,998	2	0
2505600	Furniture & Equipment - Health	13,000	0	0	13,000	0	13,000	12,998	12,998	2	0
26025	Power Supply	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
2602500	Power Supply	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0

MS. Y. HILLIMAN
HEAD OF BUDGET AGENCY

**AUDIT OFFICE OF GUYANA
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

			2013		2012		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530	Fees and Fines						
	5325	Auditor General- Audit Fees	11,000	17,287	17,287	6,287	9,520
			<u>11,000</u>	<u>17,287</u>	<u>17,287</u>	<u>6,287</u>	<u>9,520</u>

T. NESTOR
HEAD OF BUDGET AGENCY

**PARLIAMENT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
530	Fees and Fines		\$000	\$000	\$000	\$000	\$000
	5324	Parliament- Sale of Official Publications	2,364	1,118	1,118	(1,246)	2,133
			2,364	1,118	1,118	(1,246)	2,133

MR. S. ISAACS
HEAD OF BUDGET AGENCY

**SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013				2012
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530		Fees and Fines					
	5326	Supreme Court- Fees, Fines and Seizures	151,464	158,925	158,925	7,461	146,636
	5327	Supreme Court- State Costs Recovered	10,790	5,514	5,514	(5,276)	7,748
			<hr/> 162,254	<hr/> 164,439	<hr/> 164,439	<hr/> 2,185	<hr/> 154,384

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

**ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530		Fees and Fines					
	5328	Attorney General- Sale of Law Books	137	8,249	8,249	8,112	133
			<u>137</u>	<u>8,249</u>	<u>8,249</u>	<u>8,112</u>	<u>133</u>

MS. I. ANANDJIT
HEAD OF BUDGET AGENCY

**OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530	Fees and Fines						
	5329	Official Receiver- Public Trustee	494	6,343	6,343	5,849	448
			<u>494</u>	<u>6,343</u>	<u>6,343</u>	<u>5,849</u>	<u>448</u>

MS. I. ANANDJIT
HEAD OF BUDGET AGENCY

**DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
520		Stamp Duties					
	5213	Incorporation of Companies	20,784	12,740	12,740	(8,044)	18,981
	5214	Powers of Attorney	5,066	5,398	5,398	332	5,004
	5216	Deed Poll	662	454	454	(208)	604
525		Other Tax Revenues					
	5271	Duties on Transports and Mortgages	647,113	484,679	484,679	(162,434)	591,235
						0	
530		Fees and Fines					
	5330	Deeds Registry- Affidavit Fees	0	0	0	0	1
	5331	Deeds Registry- Land Registration	0	0	0	0	0
	5332	Deeds Registry- Other	352,449	282,708	282,708	(69,741)	325,489
			<u>1,026,074</u>	<u>785,979</u>	<u>785,979</u>	<u>(240,095)</u>	<u>941,314</u>

MS. I. ANANDJIT
HEAD OF BUDGET AGENCY

**MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

			2013			2012	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530	Fees and Fines						
	5333	Foreign Affairs- Consular Services	14,056	15,534	15,534	1,478	14,446
	5334	Foreign Affairs- Citizen Registration	486	37	37	(449)	496
	5335	Foreign Affairs- Registration of Births	1,433	1,473	1,473	40	1,441
	5336	Foreign Affairs- Other	4,450	3,968	3,968	(482)	4,729
	5337	Foreign Affairs- Affidavit Fees	2,818	6,010	6,010	3,192	2,827
			<hr/> 23,243	<hr/> 27,022	<hr/> 27,022	<hr/> 3,779	<hr/> 23,939 <hr/>

MS. E. HARPER
HEAD OF BUDGET AGENCY

**MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530		Fees and Fines					
	5311	Agriculture - Fishing Licences	31,888	28,686	28,686	(3,202)	24,910
	5312	Agriculture - Other Agriculture	500	700	700	200	500
			<hr/> 32,388	<hr/> 29,386	<hr/> 29,386	<hr/> (3,002)	<hr/> 25,410

MR. G. JERVIS
HEAD OF BUDGET AGENCY

**MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530	Fees and Fines						
	5318	Health- Pharmacy and Poison Boards	5,700	3,787	3,787	(1,913)	5,196
	5319	Health- National Blood and Transfusion Service	5,250	5,689	5,689	439	5,134
	5320	Health- Hospital and Dispensaries	0	0	0	0	0
	5321	Health- Laboratories	0	1	1	1	0
	5322	Health- Other	3,870	2,182	2,182	(1,688)	2,820
	5323	Health- Mahaica Farm	48	0	0	(48)	0
			14,868	11,659	11,659	(3,209)	13,150

MR. L. CADOGAN
HEAD OF BUDGET AGENCY

**MINISTRY OF EDUCATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$000	\$000	\$000	\$000
530		Fees and Fines				
	5316	Education- Overseas Examination, Local Expenses	7,500	6448	6,448	7,747
	5317	Education- (Other)	1,930	501	501	471
			<u>9,430</u>	<u>6,949</u>	<u>6,949</u>	<u>(2,481)</u>
						<u>8,218</u>

MS. D. NEDD
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS- CURRENT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
520		Stamp Duties					
	5212	Cheques	2,600	2,032	2,032	(568)	2,153
	5217	Revenue Stamps	461,115	404,496	404,496	(56,619)	425,830
	5219	Miscellaneous Bonds	101	65	65	(36)	86
525		Other Tax Revenue					
		Agriculture Industry					
	5262	Rice Levy (a)	0	0	0	0	0
		Duties					
	5272	Auction Duty	105	0	0	(105)	83
541		Interest					
	5419	Other Loans and Advances	2,471	2,215	2,215	(256)	2,412
	5413	Loans to Public Corporations	0	0	0	0	0
545		Rents and Royalties					
	5461	Fees	0	0	0	0	0
	5463	Royalties	0	0	0	0	0
555		Dividends and Transfers					
	5561	Dividends from Non-Financial Institutions	1,010,000	1,000,000	1,000,000	(10,000)	1,000,000
	5562	Dividends from Equity Holdings	738,000	720,000	720,000	(18,000)	0
	5564	Bank Of Guyana Profits	3,900,000	4,040,483	4,040,483	140,483	4,356,557
560		Miscellaneous					
	5616	Sundries	8,407,853	904,812	904,812	(7,503,041)	3,165,340
	5617	Pensions Contributions of Seconded Officers	0	307	307	307	333
	5619	Pensions Contributors of Legislators	15,489	15,144	15,144	(345)	16,722
	5621	Lottery Receipts	62,000	0	0	(62,000)	0
	5622	Guyana R.E.D.D Investment Fund	20,000,000	833,274	833,274	(19,166,726)	838,942
			34,599,734	7,922,828	7,922,828	(26,676,906)	9,808,458

MR. N. REKHA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - CUSTOMS AND TRADE ADMINISTRATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

2013

2012

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
500		Customs and Trade Taxes					
	5011	Import Duties	12,664,300	11,865,701	11,865,701	(798,599)	11,560,752
	5021	Export Duties	9,500	14,076	14,076	4,576	9,061
	5031	Stamp Duties	22,000	22,900	22,900	900	20,859
		Consumption Taxes on Imported Good					
	5041	Oil	0	0	0	0	0
	5042	Non-oil	0	0	0	0	0
		Consumption Taxes on Domestic Goods					
	5051	Alcoholic Beverages	0	0	0	0	0
	5059	Other Domestic Goods	0	0	0	0	0
		Consumption Taxes on Services					
	5061	Overseas Telephone Bills	0	0	0	0	0
	5063	Betting Shops	0	0	0	0	0
		Other Custom and Trade Taxes					
	5071	Environmental Tax	1,127,800	1,071,651	1,071,651	(56,149)	1,070,925
	5079	Miscellaneous and Other Taxes	85,000	83,787	83,787	(1,213)	79,460
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	62,000	54,045	54,045	(7,955)	60,164
	5082	Departmental Fines	28,000	31,375	31,375	3,375	27,107
	5083	Warehouse Rent and Charges	27,400	20,520	20,520	(6,880)	25,667
	5084	Liquor Licence	9,500	11,794	11,794	2,294	8,931
			14,035,500	13,175,849	13,175,849	(859,651)	12,862,926

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
510	Internal Revenue						
	Personal Income Tax						
	5111	Pay As you Earn	15,273,600	14,815,535	14,815,535	(458,065)	15,765,901
	5112	Income Tax on Self-Employed	3,910,372	3,307,352	3,307,352	(603,020)	3,374,793
	5113	Premium	197,500	193,308	193,308	(4,192)	189,344
	5115	Professional Fees	9,500	7,470	7,470	(2,030)	8,695
	5116	National Development Surtax	0	0	0	0	0
	5119	Other Personal Income Tax	0	383,536	383,536	383,536	388,996
	Companies Income Tax						
	5122	Income Tax on Private Sector Companies	0	1,942,629	1,942,629	1,942,629	1,356,278
	5123	Corporation Tax on Public Sector Companies	1,003,711	953,022	953,022	(50,689)	1,025,959
	5124	Corporation Tax on Private Sector Companies	20,076,928	21,736,237	21,736,237	1,659,309	18,550,233
	Other Income Tax						
	5131	Withholding Tax	5,100,000	4,932,363	4,932,363	(167,637)	4,843,271
	5132	Capital Gains Tax	475,800	265,850	265,850	(209,950)	408,197
	Tax on Property						
	5141	Property Tax on Public Sector Companies	164,625	0	0	(164,625)	0
	5142	Property Tax on Private Sector Companies	1,922,400	629,171	629,171	(1,293,229)	509,905
	5143	Estate Duty	39,000	36,595	36,595	(2,405)	37,308
	Taxes on International Travel						
	5151	Travel Voucher Tax	682,000	937,435	937,435	255,435	684,189
	5152	Travel Tax	719,200	594,572	594,572	(124,628)	646,590
	Other Domestic Taxes						
	5161	Entertainment Tax	0	0	0	0	0
	5162	Purchase Taxes	0	0	0	0	0
	5163	Hotel Accomodation Tax + (5069)	0	0	0	0	0
	5165	Motor Veh. and Road Traffic Ordinance	315,000	331,713	331,713	16,713	294,078
	Licenses						
	5171	Licences- Motor Vehicles	539,840	586,841	586,841	47,001	512,892
	5172	Licences- Other Vehicles	160	183	183	23	152
	5173	Licences- Trading	11,500	14,082	14,082	2,582	11,567
	5174	Licences- Miscellaneous	8,600	128,456	128,456	119,856	127,071
			50,449,736	51,796,350	51,796,350	1,346,614	48,735,419

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - VALUE ADDED TAX
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
590	VAT						
	5911	Import Goods	20,730,948	23,393,869	23,393,869	2,662,921	23,705,365
	5912	Import Services	0	93,638	93,638	93,638	121,848
	5921	Domestic Supply	16,539,152	10,829,258	10,829,258	(5,709,894)	10,249,919
	5922	Domestic Services	0	0	0	0	0
594	Excise Tax						
	5951	Imports - Motor Vehicle	10,673,310	9,984,036	9,984,036	(689,274)	10,595,651
	5952	Imports - Petroleum Products	7,445,153	11,783,127	11,783,127	4,337,974	6,598,232
	5953	Imports - Tobacco	1,421,153	1,302,799	1,302,799	(118,354)	1,291,957
	5954	Imports - Alcoholic Bev	1,156,567	0	1,077,422	(79,145)	1,119,481
	5961	Domestic Supp - Alcohol Beverage	3,252,417	3,123,941	3,123,941	(128,476)	3,138,562
597	Miscellaneous						
	5981	Interest - VAT	14,000	51,582	51,582	37,582	12,079
	5982	Penalties - VAT	18,000	19,669	19,669	1,669	16,345
	5992	Penalties - Excise	0	0	0	0	0
			61,250,700	60,581,919	61,659,341	408,641	56,849,439

MR. K. SATTUR
HEAD OF BUDGET AGENCY

**MINISTRY OF WORKS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

Reporting Object Group	Line Item	Description	2013			2012	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530		Fees and Fines					
	5314	Works- Civil Aviation	148,911	141,988	141,988	(6,923)	141,434
	5315	Works- Electrical Inspectors	1,514	1,176	1,176	(338)	1,158
545		Rents and Royalties					
	5467	Works	4,762	9,476	9,476	4,714	4,900
560		Miscellaneous Receipts					
	5611	Aerodrome Charges	220,000	211,758	211,758	(8,242)	223,042
	5612	Timehri- Sale of Electricity	0	0	0	0	0
	5613	Timehri- Miscellaneous Revenues	37,694	30,969	30,969	(6,725)	38,320
	5618	Sale of Empty Drums	0	0	0	0	0
			412,881	395,367	395,367	(17,514)	408,854

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**MINISTRY OF HOUSING AND WATER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013**

			2013			2012	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
545		Rents and Royalties					
	5464	Rental of State Lands	4,768	0	0	(4,768)	0
	5465	Rental of Government Lands	0	0	0	0	0
	5466	Housing	3,600	5,407	5,407	1,807	4,919
			<u>8,368</u>	<u>5,407</u>	<u>5,407</u>	<u>(2,961)</u>	<u>4,919</u>

MR. E. Mc GARRELL
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2013

			2013				2012
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
565	Sale of Assets						
	5669	Other Sale of Assets	0	4200	4200	4200	1,277
570	Micellaneous Capital Revenue						
	5711	HPIC Relief	518,800	0	0	(518,800)	0
	5712	GCFS Recoveries	0	0	0	0	0
	5713	Other	0	32	32	32	0
	5714	MDRI Relief	710,702	712,435	712,435	1,733	1,039,520
575	External Grants						
	5760	CDF	0	0	0	0	0
	5761	CARDI/CIDA	50,000	0	0	(50,000)	0
	5763	CDB	925,105	520,801	520,801	(404,304)	401,106
	5764	EU	689,098	429,059	429,059	(260,039)	1,335,975
	5766	IDB	251,719	184,235	184,235	(67,484)	143,977
	5767	DFID	0	0	0	0	0
	5768	Japan	500,000	15,625	15,625	(484,375)	690,625
	5772	IDA/World Bank	283,500	283,500	283,500	0	1,925,174
	5773	India	0	0	0	0	0
	5775	China	2,045,901	0	0	(2,045,901)	1,634,099
	5776	Venezuela	0	0	0	0	62,535
	5777	IFAD	100,000	86,269	86,269	(13,731)	50,808
	5779	Kuwait	105,926	92,901	92,901	(13,025)	35,136
	5782	EU	6,155,000	5,592,337	5,592,337	(562,663)	6,099,513
	5783	Japan	0	91,355	91,355	91,355	165,765
	5784	USAID/PL-480	0	0	0	0	0
	5786	IDA	0	0	0	0	0
	5787	DFID Cash Comm Asst Grant	0	0	0	0	0
580	External Loans						
	5811	CDB	2,135,595	1,084,424	1,084,424	(1,051,171)	2,060,735
	5812	China	8,050,000	3,975,698	3,975,698	(4,074,302)	7,024,436
	5813	IDA	475,000	231,264	231,264	(243,736)	120,000
	5814	IDB	8,284,636	7,382,596	7,382,596	(902,040)	9,211,362
	5815	IFAD	100,000	86,269	86,269	(13,731)	50,808
	5817	Italy	0	0	0	0	0
	5818	India	1,754,462	396,532	396,532	(1,357,930)	911,538
	5819	Other Project Loan	9,000,538	5,314,446	5,314,446	(3,686,092)	5,759,651
	5820	Kuwait	50,000	0	0	(50,000)	0
585	Balance of Payment Support						
	5851	IDB	3,280,000	3,485,520	3,485,520	205,520	0
	5852	IDA	0	0	0	0	0
			45,465,982	29,969,498	29,969,498	(15,496,484)	38,724,040

MR. N. REKHA
HEAD OF BUDGET AGENCY

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