

REPORT  
OF THE  
PUBLIC ACCOUNTS COMMITTEE  
OF THE  
NATIONAL ASSEMBLY  
ON THE  
PUBLIC ACCOUNTS  
FOR THE YEAR  
1967

PARLIAMENT OFFICE,  
Public Buildings,  
Georgetown,  
Guyana.

23rd April, 1980.

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE OF THE NATIONAL ASSEMBLY  
OF GUYANA ON THE PUBLIC ACCOUNTS FOR THE YEAR 1967 AND ON THE  
REPORT OF THE DIRECTOR OF AUDIT THEREON

TO THE SPEAKER AND MEMBERS OF THE NATIONAL ASSEMBLY:

In accordance with Resolution No. CXVII which was passed by the National Assembly on the 16th of September, 1977, we have to inform you that the Public Accounts Committee of the present Session of Parliament examined the records of and the evidence taken by the Public Accounts Committee of the Third and Fourth Sessions of the Second Parliament of Guyana in connection with the Public Accounts for the year 1967 and the Report of the Director of Audit thereon, and we, the Members of the present Committee, completed the examination and now submit a Report thereon together with our comments and recommendations.

2. The Report of the Director of Audit on the Public Accounts for the year 1967 was submitted to the Minister responsible for Finance on 25th March, 1969, and was laid in the National Assembly on 15th June, 1970.

3. The previous Committee met on 19 occasions between 29th September, 1971 and 23rd May, 1973, and the present Committee on 4 occasions between 29th June, 1977 and 27th July, 1977. Evidence was received from several witnesses, including the Secretary to the Treasury, the Accountant General, Accounting Officers and Principal Receivers of Revenue, and other Officers associated with the keeping and management of the Public Accounts. The Director of Audit was the Principal Adviser to the Committee.

4. We attach to this Report for the record and for information four Appendices showing -

- Appendix I
- (i) The names of the Members of the Public Accounts Committee (and of the Advisers) who commenced the examination of the Public Accounts for the year 1967 (Appendix I);
- Appendix II
- (ii) The times, dates and number of occasions on which the Members of the Public Accounts Committee who commenced the examination of the 1967 Public Accounts met, the Ministries and Departments whose accounts were examined, and the Officers from the various Ministries and Departments who attended the Meetings of the Committee and assisted the Committee in its examination of the Accounts (Appendix II);
- Appendix III
- (iii) The names of the present Members of the Public Accounts Committee (and of the Advisers) who completed the examination of the Public Accounts for the year 1967, and who prepared this Report (Appendix III);
- Appendix IV
- (iv) The times, dates and number of occasions on which the present Members of the Public Accounts Committee met, the Ministries and Departments whose Accounts for 1967 were examined, and the Officers from the various Ministries and Departments who attended the Meetings of the Committee and assisted the Committee in its examination of the Accounts (Appendix IV).

5. Paragraphs 6 to 28 of this Report deal generally with matters which affect all Ministries and Departments not under Ministerial control. Paragraphs 29 to 118 (headed Ministries and Departments not under Ministerial control) deal with specific matters. We have reproduced for easy reference, the relevant paragraphs of the Report of the Director of Audit, and each such paragraph is followed by a brief summary of the evidence which was given and by our comments and recommendations thereon.

#### GENERAL

##### Comments on Reports of the Public Accounts Committee

6. The Public Accounts Committee again wishes to record its concern over the failure of the Ministry of Finance to submit comments on its Reports for the years 1958 to 1966.

7. The Report of the Public Accounts Committee for the financial year ended 31st December, 1966, was laid in the National Assembly on 15th December, 1977, and was, by Resolution No. CXXII dated 23rd January, 1978, referred to the Government for its consideration.

8. The non-submission of Comments by the Ministry of Finance which is responsible for Government Accounting and Financial control hinders the effectiveness of the Public Accounts Committee and is certainly not a good example to the Accounting Officers and Principal Receivers of Revenue, many of whom appear to show a lack of appreciation for proper financial management and accountability for public funds. In the circumstances, the Committee recommends that provision be made for the imposition of a time limit on the Ministry of Finance for submission of comments on Reports of the Committee.

##### Late Submission of Public Accounts for Audit and Reports of the Auditor General

9. The Committee is very disturbed over the non-compliance with Section 7 of the Financial Administration and Audit Act, Chapter 73:01, which requires Annual Financial Statements to be submitted to the Auditor General within a period of four months after the close of a financial year.

10. Public accountability must, perforce, be adversely affected by the long delay in the presentation of the Public Accounts and of the laying of the Report of the Auditor General in the National Assembly. The Committee recommends that provision be made for the imposition of a time limit on the Minister of Finance for the laying of the Report of the Auditor General in the National Assembly after submission to him.

##### Accounting Personnel

11. The comments made at paragraph 6 of the Report of the Public Accounts Committee on the Public Accounts for the financial year 1966, regarding a general shortage of staff especially those with experience in the accounting stream and lack of continuity of service of personnel, are also applicable to the 1967 Public Accounts.

12. Experience has shown that Officers with basic academic qualifications are not generally interested in work of an accounting nature. In the majority of cases the tendency is for such Officers to leave the Public Service shortly after receiving on-the-job training (when they are in a position to contribute effectively in their jobs) and pursue academic courses which gear them for appointment in the administrative stream where there are greater promotional opportunities.

13. The Committee recommends that emphasis be placed on the recruitment of persons with book-keeping and/or accounting qualifications for the accounting stream. Such a change in the recruitment policy would not only have the effect of maintaining the Public Accounts in a satisfactory manner, but would contribute to better production and enhanced productivity since personnel with the right training and aptitude would be employed. The wastage and frustration of the Government's efforts in training personnel who do not show any aptitude for work of an accounting nature would be avoided. The Committee further recommends that consideration be given to the payment of greater remuneration to Officers performing accounting duties so as to attract and retain them.

#### Financial Management and Control

14. The comments made at paragraphs 14 and 17 of the Report of the Public Accounts Committee on the Public Accounts for the financial year 1966, regarding the revision of the Financial and Stores Regulations and the introduction of an organised system of Internal Audit, are also applicable to the financial year 1967.

15. It is extremely frustrating to learn that at the date of this Report, the review of the Financial and Stores Regulations has not been completed and that a proper Internal Audit System has not been introduced in the larger Ministries/Departments. The Committee recommends that prompt action be taken in these matters.

#### Appointments of Accounting Officers and Principal Receivers of Revenue

16. The Committee experienced difficulty in obtaining adequate explanations from Accounting Officers and Principal Receivers of Revenue mainly as a result of changes in Officers due to lapse of time. It is recommended that letters by the Secretary to the Treasury designating Accounting Officers and Principal Receivers of Revenue should include provision for handing over statements in a form approved by the Ministry of Finance, especially with regard to Vote Accounts, Revenue Accounts and other associated matters. This should minimise the difficulty experienced by the Committee.

#### Audit Queries and Memoranda

17. It is clear from the explanations given by Accounting Officers and Principal Receivers of Revenue that due regard is not paid to audit queries and memoranda. In several Ministries/Departments, the registers of audit queries (including memoranda) required to be kept by Financial Regulations were not maintained. Consequently, Accounting Officers and Principal Receivers of Revenue were not in a position to take follow-up action to ensure that replies were submitted promptly. Shortage of staff was the general explanation given for the failure to maintain registers and to furnish replies.

18. As a result of the failure in replying to audit queries and memoranda, it could not be ascertained whether the unsatisfactory matters, brought to attention were remedied. Several matters which appeared in the Report of the Director of Audit need not have been included therein if explanations were given by Accounting Officers and Principal Receivers of Revenue to the points raised in audit queries and memoranda. The Committee recommends that sanctions be imposed on Accounting Officers and Principal Receivers of Revenue who fail to take prompt action in furnishing satisfactory explanations to audit queries and memoranda.

### Revenue Accounts

19. The Revenue Records were generally not kept in a satisfactory manner. They were not written up and kept up-to-date and this made it impossible to ascertain the arrears of revenue at the close of the year, and to determine the effectiveness of revenue collection. The accuracy of the records was not established as reconciliation of Revenue Registers and other types of records with the Revenue Accounts was not carried out.

20. The Committee recommends that every effort be made to keep the revenue records up-to-date and to have them reconciled in accordance with the regulations, so that the amount collectible could be determined at any point in time and prompt action taken to collect the revenue.

### Appropriation Accounts

(i) Unauthorised Excesses

(ii) Unauthorised Expenditure

(iii) Errors in Classification

21. The Committee is alarmed at the large number of cases of excesses brought to attention in the Audit Report where expenditure was incurred in excess of the provision authorised by the National Assembly or of the limitation of the Minister of Finance, and of the very many instances of errors in classification of expenditure by Accounting Officers.

22. It noted that in the majority of cases, Vote Accounts were not properly written up, were not kept up-to-date and were not reconciled with the appropriation accounts.

23. From explanations given by Accounting Officers, the following were some of the reasons for the lapses in financial control:

(i) The failure in seeking supplementary provision or advances from the Contingencies Fund in respect of urgent and unforeseen expenditure.

(ii) Neglect in adjusting expenditure to new heads and subheads on the establishment of new Ministries/ Departments.

(iii) Increases in the cost of requisites ordered from the Crown Agents and the payment in one year for goods and services received in respect of the previous year.

(iv) The frequent changes in accounting staff and inadequacy of staff at supervisory level both in quality and quantity.

(v) The inability of available staff to cope with additional work resulting from expansion of programmes and activities.

24. The Committee recommends that the provision in respect of action against officers who exceed provision should not be neglected. It also recommends that every effort be made to keep the Vote Accounts up-to-date and to have them reconciled in accordance with the regulations.

Unvouched Expenditure

25. The Committee noted that the Report of the Director of Audit showed large sums of unvouched expenditure was as a result of the delay in the presentation of vouchers. It was explained that general accommodation for the safe custody of vouchers and shortage of staff accounted for the delay.

26. The Committee recommends that adequate accommodation and staff be made available.

Deposits Fund

27. Accounts for Advance, Deposits, Imprests and Remittances were generally not properly kept and written up. The accuracy of the balances on these accounts was, in the majority of cases, not established as the accounts were not reconciled and the necessary certificates were not issued.

28. In view of the importance of these accounts, which reflect mainly what is owing to and due by the Government, they should be brought up-to-date and reconciliation effected between the records maintained by Ministries/Departments and those of the Accountant General. Similar action must also be taken with regard to the accommodation accounts mentioned at paragraphs 47 to 49 and 52 of the Audit Report.

MINISTRIES AND DEPARTMENTS NOT UNDER MINISTERIAL CONTROL

Judiciary

29. Paragraph 63 of the Audit Report reads as follows:-

"63. Arrears of Revenue. As only five Districts out of nine reported their arrears at 31st December, 1967, I am unable to satisfy myself that the collection of Revenue was satisfactory."

30. The Committee was informed that the four Districts which had not submitted arrears of revenue were Georgetown, West Demerara, Rupununi and North West District. The Registrar agreed that there was not a proper system of reporting arrears of revenue. He explained that with the assistance of the Public Service Ministry, a section had been set up to deal with warrants and that there was some improvement in issuing them. The Magistrates Department was responsible for the issue of warrants but the Police Department served them and collected the outstanding fines. He was of the view that the whole system needed examination and that court officers should be entrusted with the responsibility of serving warrants and collecting fines. A system was being designed to ensure that all fines recorded in the Magistrates' Minute Books were recorded in the Fines Registers. The Public Service Ministry was engaged in an exercise to provide receipting machines for improving the system and procedures for giving receipts and for recording on the case jackets fines collected. As regards the keeping of proper revenue records in respect of the interior areas, consideration was being given to sending a clerk with the Magistrates to keep the records.

Comments and Recommendations

31. The Committee is pleased to note that action was being taken to improve the collection of revenue and to enable the statements of arrears of revenue to be submitted promptly. It recommends that early consideration be given to the view expressed by the Registrar that court officers instead of the police should be responsible for serving warrants and collecting the fines. It also recommends that the exercise by the Public Service Ministry be expedited so that a better system could be introduced as early as possible.

32. Paragraph 64 of the Audit Report reads as follows:-

"64. Magistrates Office - Georgetown. An audit examination revealed the absence of internal check. Many receipt books were missing, 5,083 case jackets for the period 1965 - 1967 were not presented and the suitors deposit ledger not reconciled since 1963."

33. The Registrar explained that the main reason for so many missing case jackets was due to inadequate storage accommodation. Nevertheless, many of the missing case jackets had been found. He mentioned that with the system in the United Kingdom, the documents were always available. As regards the missing receipt books, authority was obtained for them to be written off, before the Director of Audit had carried out his examination. With regard to the Sutors Deposit Account, it was stated by the Registrar that the reconciliation had been effected but it was pointed out by the Accountant General that the necessary certificate had not been received by him.

Comments and Recommendations

34. The Committee is of the view that irregularities could be perpetrated as a result of missing case jackets. It recommends that consideration be given to the introduction of a system similar to that in the United Kingdom. The Regulations requiring the safe custody of used receipt books until audited and the submission of certificates of reconciliation to the Accountant General of the Sutors Deposits Accounts should be complied with.

Office of the Prime Minister35. Paragraph 70 of the Audit Report reads as follows:-

"70. Division V. Subhead B - Guyana Youth Corps. The total purchase price of the assets at Tumatumari was \$130,000, and of this amount \$60,000, was charged to Deposits in 1967, and not to final expenditure. The balance of \$70,000 was to be paid in 1968, with interest accruing at seven per centum. The assets included dredges, transformers, a hydro-electric station, buildings, machinery, equipment and spare parts incidental to a gold and diamond undertaking. On the agreement of purchase some of these assets were stated to be defective."

36. It was disclosed that the sum of \$81,166.66 was charged to the General Vote Account instead of against the provision made under Division V, Subhead B - Guyana Youth Corps. It was pointed out that the amount under Division V, Subhead B, should be revoked in order to clear the General Vote Account. As regards the assets, a Field Audit Section had been created in the Ministry and action would be taken to make an inventory of them.

Comments and Recommendation

37. The Committee hopes that the Accounting Officer would take steps to clear the General Vote Account and to make available a list of the assets at Tumatumari.



Ministry of External Affairs

38. Paragraph 75 of the Audit Report reads as follows:-

"75. Overseas Missions. During the period under review expenditure control was not effective, commitments were entered into and expenditure incurred without financial authority. Expenditure was charged to Advance pending the approval of the funds by Parliament."

39. It was explained that in establishing the London Mission, some of the expenditure was charged to an advance account and that there were instances where the Mission in the United States made part payment for articles received.

Comments and recommendations.

40. The Committee is concerned that expenditure was charged to an advance account. It recommends that action be taken to clear the advance account and that articles should not be purchased on a part payment basis.

Ministry of Economic Development

41. Paragraph 71 of the Audit Report reads as follows:-

"71. Guyana Development Corporation:Accounts. I have not seen the audited accounts for the financial year ended 31st December, 1967. I have no evidence that the audited accounts for 1965, 1966 and 1967, have been laid in Parliament in accordance with the statutory requirement."

42. During discussion of this paragraph, the Committee sought to obtain from the Accounting Officer the portion of the expenditure of \$447,339.54 under Division VII, Subhead 2 - Industrial Development, which was made as a loan and the portion made as a grant to the Guyana Development Corporation, and to ascertain whether there was any agreement entered into between the Government and the Corporation. The Committee further enquired what were the arrangements between the Corporation and the Organisations to which loans and/or grants were made.

43. The Accounting Officer stated that there was no agreement between the Government and the Corporation and he was not aware of the manner in which loans and/or grants were made by the Corporation to private enterprises, including Co-operative Societies. He assumed that there would be agreements between the Corporations and such enterprises. He also stated that no officer of the Ministry was a member of the Board of the Corporation. It was explained that the Corporation would issue debentures to the Government for the amounts received from the Ministry.

Comments and Recommendations.

44. The Committee is of the view that an officer of the Ministry should have been appointed as a member of the Board of the Corporation so that the Accounting Officer could be kept informed of the decisions taken by the Board including the terms and conditions of loans and/or grants made by the Corporation to private organisations and Co-operative Societies. The Committee notes that debentures would be issued for the amount paid over by the Ministry to the Corporation.



45. The Committee enquired what was the nature of the expenditure under Division XIII, Subhead 6 - Co-operative Development.

46. The Accounting Officer stated that from the amount, totalling \$17,798 were made to Co-operative Societies and a grant of \$30,424 to the Co-operative Training Institute. There were no agreements made with the Co-operative Societies.

Comments and Recommendations

47. The Committee is of the view that agreements should be entered into by the Ministry and the Co-operative Societies for loans and grants made to them and that copies of such agreements should be forwarded to the Accountant General and to the Auditor General. The Committee is also of the view that the accounts of the Co-operative Training Institute, which was not established by law, should have been presented to the Director of Audit for examination.

Attorney General

48. Paragraph 78 of the Audit Report reads as follows:-

"78. Official Receiver, Public Trustee and Crown Solicitor's Office.

In March, 1967, an audit report commented on the urgent need for re-organisation to ensure proper financial control. No reply was received as to any action having been taken on the matter. At an audit inspection in August, 1968, a substantial fraud was brought to attention."

49. The Solicitor General stated that a suggestion was made some time ago that the Official Receiver, Public Trustee and State Solicitor's Office should be provided with adequate accounting staff and a report on the matter was submitted by the Public Service Ministry. He said that he would pursue the recommendations contained in the report.

Comments and Recommendations

50. The Committee is not satisfied with the accounting arrangements in the Official Receiver, Public Trustee and State Solicitor's Office and recommends that prompt action be taken to remedy the situation.

Ministry of Agriculture and Natural Resources

51. Paragraph 89 of the Audit Report reads as follows:-

"89. Head Office Accounts. During the period under review advance accounts for travelling and subsistence were not promptly reimbursed by officers, the daily composition cash book not properly written up, reconciliation of advance and deposit accounts in arrears from 1962 to 1967 and 1961 to 1967, respectively. The Votes Ledger was not reconciled for the years 1965 to 1967."

52. It was stated that the deposit accounts up to 1966 had since been reconciled and the advance accruals up to that time. In those cases where officers did not clear advances promptly, deductions were made from their salaries.

53. The Committee is of the view that action must be taken to ensure that advances are cleared promptly after officers returned to their base of operations and every effort must be made to reconcile the advances and deposits accounts before the close of the financial year.

54. Paragraph 90 of the Audit Report reads as follows:-

"90. Head 26 - Agriculture, Subhead 11 - Central Agricultural Station, Mon Repos.

Prior to March, 1967, electricity was not paid for by the tenants of quarters at this Station, houses were let at uneconomical rent and there was overstocking of certain stores. An explanation has been requested for the apparent misuse of Government transport."

55. The explanation given to the Committee was that not all the houses at Mon Repos were metered. A Register of Electricity charges collectible and a Rent Register were not kept.

Comments and Recommendation.

56. The Committee recommends that consideration be given to electricity being supplied by the Guyana Electricity Corporation direct to the occupants of the houses. The Committee was surprised to learn that a Rent Register was not maintained. This omission should be corrected.

57. Paragraph 91 of the Audit Report reads as follows:-

"91. Head 26 - Agriculture, Subhead 26 - M.A.R.D.S. Experimental Station.

Audit inspection revealed the lack of control over the paddy reaped and of its disposal. There was no evidence of independent check, no proper authority was seen for quantities of paddy written off ledger charge as being damaged by termites. I recommended that urgent action be taken for the introduction of proper accounting records and internal checks."

58. It was explained that with the subsequent establishment of the Guyana Rice Corporation, the Ministry was relieved of the operations at M.A.R.D.S. in regard to experimental and research work on the production of Pure Line Seed.

59. Paragraph 97 of the Audit Report reads as follows:-

"97. Guyana School of Agriculture Corporation: Issue of Debentures. I have no evidence that the Corporation has issued debentures to Government for assets taken over when the School was established in 1964."

60. It was explained that action was being taken to prepare a list of all assets taken over by the Guyana School of Agriculture.

Comments and Recommendations

61. The Committee notes the explanation given and recommends that the list of assets be completed without further delay so that the necessary debentures could be issued to the Government.

Ministry of Trade

62. Paragraph 98 of the Audit Report reads as follows:-

"98. Guyana Marketing Corporation Accounts. I have not seen the audited accounts for the financial years 1964, 1965, 1966 and 1967, and as far as I am aware they have not been laid in the National Assembly in accordance with the statutory requirement."

63. It was explained that the accounts were subsequently laid in the National Assembly. Arising out of the general discussion that followed, it was disclosed that the sum of \$100,000 provided under Division XIII - Ministry of Trade, Subhead 3 - Guyana Marketing Corporation, was not shown in the accounts of the Corporation as capital contribution but was included in the Government's subsidy. No debenture was issued for the amount.

Comments and Recommendations

64. The Committee notes that the Accounts were laid in the National Assembly. It recommends that the copies of Accounts be forwarded to the Secretary to the Treasury, the Director of Audit and the Accountant General so that it could be ascertained whether loans, grants, and subsidies made by the Government are properly reflected in the Corporation's accounts. The Committee is of the view that a debenture should have been obtained in respect of the capital contribution of \$100,000.

65. Paragraph 99 of the Audit Report reads as follows:-

"99. Guyana Marketing Corporation Advance. Government advanced \$80,000, in April, 1967, to the Corporation for the importation of edible oil, with interest at 6 per centum and to be repaid at a minimum rate of \$10,000, per week as from 15th August, 1967. At 31st December, 1967, only \$20,000, had been repaid."

66. It was explained that the Corporation was operating on a high overdraft with the commercial banks and the interest paid to such banks was much higher than that paid to the Government. As a result, the Corporation was utilising the balance of \$60,000 to reduce its operating cost and delay in payment was mainly due to the Corporation's poor liquidity position.

Comments and Recommendations

67. The Committee is of the opinion that such an arrangement would not solve the problem. An approach should be made to the Government to provide the required subsidy and adequate working capital so that the advances made to the Corporation could be cleared to a final expenditure subhead.

Ministry of Communications

68. Paragraph 104 of the Audit Report reads as follows:-

"104. Head Office Accounts. It was necessary to bring to attention the following shortcomings in the manner in which the accounts were maintained; the unsatisfactory storage accommodation for the Postal stores and the failure to introduce effective supervision; the arrears in posting and reconciliation of many important records; a Bank Reconciliation was not effected for the greater part of 1967; Receipt Book Registers were not written up-to-date; receipt books were not submitted for audit and there was inadequate internal supervision."

69. The Committee was advised that no replies were received to audit memoranda sent since 1964 on the Postal Stores. It was explained that the lack of adequate storage and suitable accommodation for the Postal Stores was a constant problem over the years, and proper storekeeping was not therefore practicable. It was further explained that the appointment of a postmaster as a storekeeper did not lend itself to continuity of staff at the Postal Stores and this was the cause of ineffective supervision. A post of Storekeeper had since been created but there was difficulty in getting the officer appointed to assume duty. It was stated that the arrears of posting and reconciliation of important records were reduced and that many of the records had since been brought up-to-date. The reconciliation of the deposit account was the only outstanding matter.

#### Comments and Recommendation

70. The Committee expresses great concern over the inability of the Ministry to remedy the deficiencies in the accounting for Postal Stores brought to attention by the Director of Audit since 1964. It notes that efforts have been made to remedy the other unsatisfactory features disclosed in the Audit Report.

71. Paragraph 106 of the Audit Report reads as follows:-

"106. P.A.Y.E. Cash Deductions. The Commissioner of Inland Revenue raised a penalty of \$135.44, against the Accounting Officer for not remitting P.A.Y.E. deductions by the due date. This amount has been met from voted provision in 1967, but I cannot accept it as a proper charge to Public Funds and have suggested to the Secretary to the Treasury that surcharge action be taken."

72. It was explained that the employer of all public servants is the Government of Guyana. In the circumstances it was not clear whether the Commissioner of Inland Revenue should have surcharged the Accounting Officer since it was a question of paying over P.A.Y.E. deductions from one Government agency to another and the funds were being used by the Government. The opinion was expressed that the Accounting Officer should not have paid the penalty without first obtaining a directive from the Secretary to the Treasury in this matter.

#### Comments and Recommendations

The Committee notes the explanation given but is of the view that unless Ministries/Departments comply promptly with the provisions of the law, the Commissioner of Inland Revenue would not be in a position to keep his records up-to-date. It recommends that every effort be made to improve the unsatisfactory state of accounting for P.A.Y.E. deductions by Ministries/Departments.

#### Ministry of Works and Hydraulics

74. Paragraphs 122 and 123 of the Audit Report read as

"122. Control of Expenditure. There has been an increase in the frequency where permissions have been sought and obtained for the waiver of Tender Board procedure for the purchase of major items of equipment.

Award of Contracts. I have drawn attention to many departures from established practice and requirements in the award of contracts. Tenders are not invited before making awards, proper investigation into aspects of tenders not carried out and contracts sub-divided after approval for one contract has been awarded."

75. It was explained that the part of the Tender Board Regulations was waived, and that contracts were awarded on the basis of collective tendering.

#### Comments and Recommendations

76. The Committee is of the view that the waiver of Tender Board procedures should only be granted in cases of emergencies. The method of awarding contracts in other cases on the basis of selective tendering defeats the object of permitting every contractor from tendering and would have the tendency of favouring certain contractors only and of restricting competition among contractors. The Committee recommends that the system of advertising for tenders as provided in the Tender Board Regulations should be observed except in cases of emergency. It also recommends that the period allowed for advertisement and tendering should be reviewed.

77. Paragraph 126 of the Audit Report reads as follows:-

"126. Loss of Public Money. In my 1963 Report I commented on a fraud of \$19,558, resulting from the forging of two cheques. Responsibility has not yet been determined. It should be of concern that a loss of this magnitude has not yet been finalised and it would appear that the statute of limitations will, once again, be conveniently accepted and the loss charged to public funds."

78. It was explained that two of the three supervising officers who were called upon to give reasons why they should not be surcharged did not reply and the other replied after the date stipulated in the law. The two officers who did not reply were not at the time attached to the Ministry and were therefore not under the control of the Permanent Secretary. The National Assembly authorised the write off of the loss on 28th April, 1970.

#### Comments and Recommendations

79. The Committee is of the opinion that the matter was not dealt with properly and expeditiously. The failure of the officers to reply within the specified time should have been reported to the Public Service Commission so that disciplinary action could have been taken against them. The Committee hopes that the Secretary to the Treasury would be more vigilant in following up cases where surcharges are

80. Paragraph 127 of the Audit Report reads as follows:-

"127. Head 36, Subhead 15 - Stone Crushing Plant, Makouria  
The Financial transactions of the quarry operated as a Manufacturing Account and yearly financial statements are required to be submitted to me in support of the transactions. I have not been able to verify the stock on hand at 31st December, 1964, as the relevant statement of balances have not been submitted. The financial statements for 1966 and 1967 have not been submitted for audit."

81. It was explained that the financial statement of the Stone Crushing Plant, Makouria, was not completed because of the lack of staff. However, an officer was assigned to prepare the outstanding statements. He was preparing the statements for 1975 and 1976, and would thereafter prepare them for the previous years.

Comments and Recommendations

82. The Committee is concerned over the delay in the preparation of the financial statements and recommends their preparation that it could be determined whether the quarry was being operated economically or efficiently.

Paragraph 131 of the Audit Report reads as follows:-

"131. The amount of \$132,144.95, representing current expenditure in 1967 on wages, travelling and other miscellaneous expenses has been charged to this Capital provision and for which I have seen no authority."

84. It was pointed out that the note in the Estimates was "To complete the building for the Hydrometeorology Service" but that this was not correct. The sum was spent on wages, travelling and other miscellaneous expenses. The Accounting Officer explained that it was the intention to spend the sum of \$140,000.00 as follows:-

(1)	Staff	\$64,000
(2)	Costs other than included in (1) above to carry on the routine data collections programme and to maintain and operate the existing net-work of stations	\$20,000
(3)	Installation and purchase of new equipment	\$10,000
(4)	New building	\$46,000
		<u>\$140,000</u>

Comments and Recommendations

85. The Committee recommends that efforts be made to ensure that notes in the Estimates are correctly set out for the purposes for which expenditure is intended.

Paragraph 132 of the Audit Report reads as follows:-

"132. Maintenance of Overhead Tanks and Pumps for Local Authorities.

The ever increasing liability by Local Authorities for the water supply system operated by the Pure Water Supply Service has been the subject of adverse comment in previous Reports. In September, 1966, it was agreed that the arrears at 31st December, 1965, and amounting to \$171,758, would be converted into loans and that current operational and maintenance charges should be recovered on a quarterly basis. A scrutiny of the records reveals that the arrears have again accumulated and at 31st December 1967, the outstanding balance was \$111,564."

87. It was explained that in June, 1974, the Cabinet had agreed in principle to the waiving of all arrears of Pure Water Supply charges owed by Local Authorities to the end of 1970.

Comments and Recommendation

88. The Committee notes the decision taken by the Cabinet.



89. Paragraph 133 of the Audit Report reads as follows:-

"133. Drainage and Irrigation Board. The Accounts of the Board for the years 1965, 1966, 1967, have not been submitted in accordance with the statutory requirement. The subsidy from Public Funds for 1967 was \$530,025.58, and I have not been able to verify that this amount has been properly accounted for in their records."

90. It was explained that the accounts were completed to 1967 for submission to the Director of Audit. The delay in submission was due to the large turnover of staff. A special section was however established to complete the outstanding accounts. It was disclosed that the accounts of the Drainage and Irrigation Board were not laid in the National Assembly since 1961.

Comments and Recommendations

91. The Committee is concerned over the delay in the preparation of accounts for submission for auditing. It notes that efforts are being made to bring them up-to-date. The Committee is also concerned that the accounts of the Board have not been laid in the National Assembly from the year 1961 onwards. It recommends that early action be taken in this matter.

Ministry of Education.92. Paragraph 137 of the Audit Report reads as follows:-

"137. Accounts Headquarters. No improvement in the general standard of accounting has been noted during the period under review. Supervision and financial control were inadequate and important records were not properly written up. Recoveries in respect of student loans were not promptly and effectively collected."

93. It was explained that the situation as reported was due to the inadequacy of staff at the supervisory level both in terms of quantity and quality, inadequate accommodation, and expansion of the functions of the Ministry. However, action was taken to remedy the situation. Bank accounts were reconciled up to December, 1972, and the work of the Central Accounting Unit was being examined by the Field Audit Unit of the Ministry.

Comments and Recommendations

94. The Committee notes that action was taken to improve the unsatisfactory state of affairs, but views with alarm that bank reconciliation was so far in arrears. It is clear that no organisation can function efficiently unless it is properly structured and provided with adequate staff and accommodation. The Committee therefore recommends that action be taken to remedy the situation.

Ministry of Health95. Paragraph 143 of the Audit Report reads as follows:-

"143. Reconciliation of Bank Account. As the relevant documents necessary for bank reconciliation were not submitted to me from January to August, 1967, I have been unable to verify that proper reconciliation was effected during that period. As far as I am aware reconciliation has only been effected up to May, 1965."

96. It was stated that on account of the difficulties experienced in effecting reconciliation of the bank account, the Secretary to the Treasury authorised the opening of a new bank account by the Ministry in 1970. This action was taken to assist the Ministry in completing the reconciliation and closing of the old bank account. It was disclosed that at 30th June, 1972, the old bank account showed an overdraft of \$588.27 and that there were unrepresented cheques totalling \$1,148.54. The Ministry requested that the overdraft be written off.

#### Comments and Recommendations

97. The Committee expresses its dissatisfaction over the delay in completing the reconciliation of the old bank account. It recommends that the Permanent Secretary make every effort to finalise this matter.

#### Ministry of Housing and Reconstruction

Paragraph 148 of the Audit Report reads as follows:-

"148. Central Housing and Planning Authority Accounts.

The financial statements for the years 1961 to 1964, were submitted to me for audit on 9th May, 1968, but as all the records were not produced the audit could not be undertaken. The statements for the years 1965 to 1967, have not been submitted for audit."

99. It was stated that the preparation of the accounts of the Housing and Planning Authority was hampered because many of the records and documents were destroyed as a result of the disturbances in 1964. The officer who was especially employed by the Authority to bring the accounts up-to-date, had left the country in May, 1971, without preparing a handing over statement. Consequently it could not be determined what progress was made by him in this matter. In any event, following the establishment of the Housing Fund in December, 1970, the Authority paid over the moneys in hand to the Housing Fund in 1971. The Permanent Secretary expressed the view that it might not be worthwhile pursuing the preparation of the outstanding statements for the Central Housing and Planning Authority.

#### Comments and Recommendations

100. The Committee is not satisfied with the explanations given. It could not be established whether the amount which was actually paid over by the Authority to the Housing Fund was the amount which should have been paid. It recommends that the question of the preparation of the outstanding statements should be decided by the Cabinet.

#### Ministry of Labour and Social Security

101. Paragraph 152 of the Audit Report reads as follows:-

"152. Palms Fine Fund Accounts. The accounts of the Fund for the years 1962 to 1967, have not been submitted for audit in accordance with the statutory requirement."

Comments and Recommendations

103. The Committee does not see the relevance of such a Fund at this stage of our history and recommends that it be abolished.

Ministry of Finance

Customs and Excise

104. Paragraph 158 of the Audit Report reads as follows:-

"158. Assessment and Collection of Revenue.  
The very substantial increase over the last few years in the recoveries made as the result of audit examination of the records would appear to indicate that internal examination is not satisfactory. The amounts so far recovered or to be recovered for the period 1963 to 3rd March, 1968 are as follows:

1963	\$	663	
1964		2,281	
1965		6,986	
1966		10,551	
1967	-	21,799	
1969		<u>38,995</u>	
		\$81,275	"

105. The Comptroller of Customs and Excise informed the Committee that there was no improvement in the internal examination of the transactions of the Department. He stated that over the years there was a decrease in the number of clerks. The Department was expanding but it was not being provided with its full complement of staff. He pointed out that even if the staff were provided there would be a problem with accommodation.

Comments and Recommendations

106. In view of the fact that the Department is one of the main revenue earning Departments, the Committee recommends that early action be taken to provide adequate accommodation and staff so that the Comptroller could discharge his duties and responsibilities satisfactorily.

107. Paragraph 159 of the Audit Report reads as follows:-

"159. Interpretation of Classification List.

My request for a decision by the Customs Tariff Tribunal on the matter of a certain classification was not entertained by the Comptroller of Customs."

108. The Director of Audit informed the Committee that there was no provision in the Customs and Excise Ordinance for an independent authority to examine and decide on the classification of an item where there was disagreement between the Comptroller and himself. The Comptroller mentioned that a new system of classification was being proposed by the Brussels Convention and this should reduce the differences of opinion regarding classifications which arose from the use of the Standard International Trade Classifications.

Comments and Recommendations

109. The Committee is of the view that the Secretary to the Treasury, the Auditor General and the Comptroller of Customs and Excise should examine the situation and arrive at a procedure acceptable to all the parties. It notes that the new system of classification proposed by the Brussels Convention would reduce the number of cases of disagreement.

Inland Revenue Department

110. Paragraph 161 of the Audit Report reads as follows:-

"161. Security of Tax Records. There is still no proper security over taxpayers' files and the income tax returns, assessment forms and correspondence, therein, are not numbered, indexed or secured."

111. The Committee was informed that as a result of inadequate accommodation it was difficult to control all taxpayers' files in a satisfactory manner. However a system was introduced whereby controversial files such as those relating to matters in court were locked up in a separate room, the keys of which were kept by senior officers.

Comments and Recommendations

112. The Committee is of the view that action should be taken to safeguard all taxpayers' files and correspondence in them. It recommends that adequate accommodation should be provided for this purpose and consideration should be given to reducing the movement of the files. Consideration should also be given to micro-filming, the use of which might however necessitate an amendment to existing legislation.

113. Paragraph 162 of the Audit Report reads as follows:-

"162. Taxpayers' Registers. These registers are not kept written up-to-date and appear to indicate that proper follow-up action, ~~to ensure submission of~~ returns, is not being taken.

114. It was explained that no receipt was generally given to the taxpayers for returns received by the Inland Revenue Department. As from 1971 a system of self-assessment had been introduced and taxpayers required to submit their returns by 30th April every year.

Comments and Recommendations

115. The Committee recommends that Taxpayers' Registers be brought up-to-date, and consideration given to acknowledging returns from taxpayers, and the establishing of Sub-Offices in more areas throughout the country.

116. Paragraph 164 and 165 of the Audit Report read as follows:-

"164. Reconciliation of Receipts. The annual reconciliations with the Accountant General's records for the receipts for the years 1964 to 1967, have not been submitted for audit.

165. P.A.Y.E. Reconciliation has not been effected for the years 1964 to 1967, of the tax reported as having been collected by the employers and cash actually received by the Principal Receiver of Revenue. I have been unable to satisfy myself that amounts applied against individual assessments, during this period, represent actual deductions.

This also applies to tax refunds under the P.A.Y.E. system insofar as refunds were related to actual collections."

117. It was explained that action was being taken to reconcile the amounts recorded in the Department's records with those submitted by the Accountant General. It was further explained however that as regards P.A.Y.E., the Department was experiencing difficulties in obtaining from the Ministries/Departments the annual returns of emoluments and tax paid by employees and in balancing the account kept for each Ministry/Department with its annual return. There was a problem with the larger Ministries which have a number of Divisions or Sections. Returns might not be received for all Divisions and Sections, and balancing became difficult. It was mentioned that the intention was, when the mini-computer system was discussed with the supplier, for a Card to be kept for each Government employee and for the amount shown on the statement of monthly deductions submitted with the cheque from the Ministry/Department to be recorded thereon. However, the programmes were not designed by the supplier to provide such a system. The Commissioner said that such a system would mean that the Inland Revenue Department would be doing the work of the Ministries/Departments and this would substantially increase the cost in his Department. He did not think that the present computer could handle the additional volume of work.

Comments and Recommendations

118. The Committee is concerned over the failure of Ministries/Departments in submitting their annual returns of emoluments and pay-as-you-earn deductions of their employees promptly to the Commissioner of Inland Revenue. This failure has impeded the Commissioner in carrying out his duties and responsibilities. It appears to the Committee that the system of keeping a card for each Government employee should solve the problem. However, it is recommended that the entire system be reviewed.

ACKNOWLEDGEMENTS

119. The Committee appreciates the assistance given by the Director of Audit, the Secretary to the Treasury and the Accountant General, and also the co-operation of the various Permanent Secretaries and their staffs.

We are,

Yours co-operatively,

*N. Persaud*  
.....  
N. Persaud, Chairman

*E. H. A. Fowler*  
.....  
E.H.A. Fowler

*J.G. Ramson*  
.....  
J.G. Ramson

*L.E. Willome*  
.....  
L.E. Willome

*R.D. Persaud*  
.....  
R.D. Persaud

*Dalchand*  
.....  
Dalchand

*M.F. Singh*  
.....  
M.F. Singh

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APPENDIX I

MEMBERS OF THE PUBLIC ACCOUNTS COMMITTEE OF THE THIRD 14.5.71 - 4.0.72 AND FOURTH 4.11.72 - 6.73 SESSIONS OF THE NATIONAL ASSEMBLY OF THE SECOND PARLIAMENT 3.1.69 - 6.6.73 OF GUYANA WHO COMMENCED EXAMINATION OF THE PUBLIC ACCOUNTS FOR THE YEAR 1967, AND ADVISERS WHO ATTENDED MEETINGS OF THE COMMITTEE WHICH WERE HELD DURING THE PERIOD 29TH SEPTEMBER, 1971 TO 23RD MAY, 1973.

Mr. Ram Karran, M.P. - Chairman  
Mr. J.G. Joaquin, J.P., M.P.  
Parliamentary Secretary, Ministry of Finance  
Mr. R.J. Jordan, M.P.  
Mr. R.C. Van Sluytman, M.P.  
Mr. M. Zaheeruddeen, J.P., M.P.  
Mr. Reepu Daman Persaud, J.P., M.P.  
Mr. J.A. Sutton, M.P.

Secretary

Mr. F.A. Narain,  
Clerk of the National Assembly - Secretary, with  
Mr. M.B. Henry,  
Deputy Clerk of the National Assembly

Advisers

(i) Audit Department

Mr. R.P. Farnum, Director of Audit  
Mr. W.S. Lee, Deputy Director of Audit  
and Acting Director of Audit, with  
Mr. M.W. Dennison, Assistant Director of Audit  
Mr. E.O. Butler, Assistant Director of Audit  
Mr. R.D. Singh, Principal Auditor

(ii) Ministry of Finance

Mr. F.E. Hope, Secretary to the Treasury  
Mr. H. Wilkinson, Deputy Secretary to the Treasury  
and Secretary to the Treasury, with  
Mr. C. Hinds, Principal Assistant Secretary and  
Deputy Secretary to the Treasury  
Mr. D. Brandt, Assistant Secretary  
Mr. G. Talbot, Principal Assistant Secretary (Acting)

(iii) Accountant General's Department

Mr. E.A. Sills, Accountant General  
Mr. S. Seymour, Deputy Accountant General and Acting  
Accountant General, with  
Mr. C.I. Gill, Deputy Accountant General (Acting)  
Mr. F. Emery, Assistant Accountant General  
Mr. V. D'Ornellas, Chief Inspecting Officer



## APPENDIX II

TIMES OF MEETINGS OF THE PUBLIC ACCOUNTS COMMITTEE, MINISTRIES  
AND DEPARTMENTS WHOSE ACCOUNTS FOR THE YEAR 1967 WERE EXAMINED  
BY THE COMMITTEE AT APPENDIX I, AND OFFICERS WHO ATTENDED THE  
MEETING AND ASSISTED THE COMMITTEE IN ITS EXAMINATION

Third Session (14.5.71 - 4.10.72)

1. (3rd Meeting) WEDNESDAY, 29TH SEPTEMBER, 1971 (9.30 a.m. - 11.25 a.m.)

	(Mr. H.E. Wilkinson, Deputy Secretary to the Treasury
Ministry of Finance	(Mr. C. Hinds, Principal Assistant Secretary
and Accountant	(Mr. D. Brandt, Assistant Secretary
General's Department	(Mr. E.A. Sills, Accountant General
	(Mr. C.I. Gill, Deputy Accountant General (Acting)
	(Mr. F.O. Emery, Assistant Accountant General
  
2. (4th Meeting) WEDNESDAY, 13TH OCTOBER, 1971 (9.30 a.m. - 11.45 a.m.)

	(Mr. F.E. Hope, Secretary to the Treasury
	(Mr. H.E. Wilkinson, Deputy Secretary to the Treasury
Ministry of Finance	(Mr. D. Brandt, Assistant Secretary
and Accountant	(Mr. G. Talbot, Principal Assistant Secretary (Acting)
General's Department	(Mr. E.A. Sills, Accountant General
	(Mr. C.I. Gill, Deputy Accountant General (Acting)
	(Mr. F.O. Emery, Assistant Accountant General
  
3. (5th Meeting) WEDNESDAY, 27TH OCTOBER, 1971 (9.30 a.m. - 11.35 a.m.)

Ministry of Finance -	(Mr. S.H. White, Acting Comptroller of Customs and
Customs and Excise	( Excise
Department	(
Inland Revenue	(Mr. Alonzo, Deputy Commissioner of Inland
Department	( Revenue
  
4. (6th Meeting) WEDNESDAY, 10TH NOVEMBER, 1971 (9.30 a.m. - 11.15 a.m.)

Ministry of Finance	({ Mr. W. Devonish, Commissioner of Inland Revenue
Inland Revenue	
Department	
Governor General	(Mr. C.R. Jarvis, Secretary to the Office of the
	( President
  
5. (7th Meeting) WEDNESDAY, 17TH NOVEMBER, 1971 (9.00 a.m. - 11.29 a.m.)

	(Mr. K. Barnwell, Registrar of the Supreme Court of
	( Judicature
Judiciary	(Mr. M. Usman, Executive Officer, Magistrates
	(Mr. M. Ramotar, Chief Registry Officer (Acting)
	(Mr. H.V. Bissoondial, Accountant, Supreme Court
  
6. (8th Meeting) WEDNESDAY, 24TH NOVEMBER, 1971 (9.00 a.m. - 10.00 a.m.)

	(Mr. O.L. Henry, Permanent Secretary
	(Mr. G. St. Hill, Chief Accountant (Acting)
Office of the Prime	(Major R. Owen, Paymaster, Guyana Defence Force
Minister	(Mr. G. Moses, Accountant (Acting)
	(Mr. W.E. Braithwaite, Secretary to the Cabinet
  
- (9th Meeting) WEDNESDAY, 1ST DECEMBER, 1971 (9.00 a.m. - 10.15 a.m.)

	(Mr. R. Collins, Permanent Secretary (Acting)
Ministry of External	(Mr. G. Babb, Assistant Secretary
Affairs	(Mr. M. Ali, Accountant

8. (15th Meeting) WEDNESDAY, 12TH JULY, 1972 (9.00 a.m. - 10.20 a.m.)  
 Ministry of Economic Development (Mr. C.J.E. Barker, Permanent Secretary)  
 (Mr. W. Scott, Principal Assistant Secretary (Acting))  
 (Mr. P.O. Chester, Chief Accountant)
9. (16th Meeting) WEDNESDAY, 2ND AUGUST, 1972 (9.00 a.m. - 10.25 a.m.)  
 Attorney General (Dr. M. Shahabuddin, S.C., Solicitor General)  
 (Mr. R. Carryl, Senior Clerk, Official Receiver's Office)  
 (Mr. B. Bhatoo, Senior Clerk, Attorney General's Chambers)
10. (17th Meeting) WEDNESDAY, 16TH AUGUST, 1972 (9.00 a.m. - 10.25 a.m.)  
 Ministry of Economic Development (Mr. C.J.E. Barker, Permanent Secretary)  
 (Mr. P.O. Chester, Chief Accountant)  
 (Mr. S. Goring, General Manager, Guyana Development Corporation)
11. (18th Meeting) WEDNESDAY, 23RD AUGUST, 1972 (9.00 a.m. - 10.10 a.m.)  
 Ministry of Information (Mr. W. Cameron, Principal Assistant Secretary)  
 (Mr. K. Inglis, Class I Clerk)  
 Ministry of Local Government (Mr. W. Persaud, Permanent Secretary (Acting))  
 (Mr. J. Ramdass, Senior Clerk)  
 (Mr. G.H. Henry, Personnel Officer, Ministry of Home Affairs)
12. (19th Meeting) WEDNESDAY, 20TH SEPTEMBER, 1972 (9.00 a.m. - 11.30 a.m.)  
 Ministry of Information (Mr. W. Cameron, Principal Assistant Secretary)  
 Ministry of Local Government - Interior (Mr. W. Persaud, Permanent Secretary (Acting))  
 (Mr. C. Mc A. Ashley, Chief Interior Development Officer)  
 (Mr. G. Boodram, Assistant Secretary)  
 (Mr. J. Ramdass, Senior Clerk)  
 (Mr. N. Aziz, Class I Clerk)  
 (Mr. G. Henry, Personnel Officer, Ministry of Home Affairs)  
 Ministry of Home Affairs (Mr. J.S.M. Worrell, Permanent Secretary)  
 (Mr. G.B. Hazlewood, Principal Assistant Secretary (Finance))  
 (Mr. E. Howard, Chief Accountant)  
 Police (Mr. H.A. Fraser, Deputy Commissioner of Police)  
 (Mr. F. Armstrong, Police Finance Officer (Acting))  
 Prisons (Mr. E. France, Deputy Director of Prisons)  
 (Mr. F. Padmore, Steward)  
 Probation and Welfare Service (Mr. C.N. Murray, Chief Probation & Welfare Officer)  
 (Mr. J. Wilburg, Deputy Chief Probation and Welfare Officer)
13. (20th Meeting) WEDNESDAY, 27TH SEPTEMBER, 1972 (9.00 a.m. - 9.55 a.m.)  
 Ministry of Local Government - Interior (Mr. W. Persaud, Permanent Secretary (Acting))  
 (Mr. C. Mc A. Ashley, Chief Interior Development Officer)  
 (Mr. G. Boodram, Assistant Secretary)  
 (Mr. J. Ramdass, Senior Clerk)  
 (Mr. M.A. Nassy (On secondment to Interior Development Office from Co-operative Department))  
 (Mr. G. Henry, Personnel Officer, Ministry of Home Affairs)  
 Ministry of Agriculture and Natural Resources (Mr. W.D. Wyatt, Principal Assistant Secretary)  
 (Mr. G. Gibbs, Principal Assistant Secretary (Finance))  
 (Mr. D. Mittelholzer, Chief Accountant)
14. (21st Meeting) WEDNESDAY, 4TH OCTOBER, 1972 (9.00 a.m. - 9.35 a.m.)  
 Ministry of Information (Mr. J.A. Orderson, Permanent Secretary)  
 (Mr. W.S. Cameron, Principal Assistant Secretary)

15. (1st Meeting) WEDNESDAY, 21ST MARCH, 1973 (9.00 a.m. - 10.40 a.m.)  
 Ministry of Trade  
 (Mr. F.A. Noel, Permanent Secretary)  
 (Mr. G. Ogle, Administrative Assistant (Acting))  
 (Mr. K. Lam, Secretary, Guyana Marketing Corporation)
16. (2nd Meeting) WEDNESDAY, 28TH MARCH, 1973 (9.00 a.m. - 9.58 a.m.)  
 Ministry of Agriculture  
 (Mr. G. Gibbs, Principal Assistant Secretary (Finance))  
 (Mr. D. Mittelholzer, Chief Accountant)
17. (3rd Meeting) WEDNESDAY, 11TH APRIL, 1973 (9.00 a.m. - 10.25 a.m.)  
 Ministry of Housing and Reconstruction  
 (Mr. V.J. Correia, Permanent Secretary)  
 (Mr. M.F. Collins, Principal Assistant Secretary)  
 (Mr. D. Singh, Assistant Secretary (Finance))  
 (Mr. C.A.L. Mittelholzer, Chief Accountant)
18. (4th Meeting) WEDNESDAY, 25TH APRIL, 1973 (9.00 a.m. - 10.25 a.m.)  
 General Discussion
19. (5th Meeting) WEDNESDAY, 16TH MAY, 1973 (9.00 a.m. - 11.20 a.m.)  
 Ministry of Agriculture  
 (Mr. J.A. Orderson, Permanent Secretary)  
 (Mr. G. Gibbs, Principal Assistant Secretary (Finance))  
 (Mr. D. Mittelholzer, Chief Accountant)
20. (6th Meeting) WEDNESDAY, 23RD MAY, 1973 (9.00 a.m. - 11.35 a.m.)  
 Ministry of Labour and Social Security  
 (Mr. C.E. Bostwick, Permanent Secretary)  
 (Mr. K.S. Williams, Principal Assistant Secretary)  
 (Mr. M.S. Hussain, Accountant)  
 (Mr. J. Ramcharran, Chief Social Assistance Officer)
- Ministry of Communications  
 (Mr. G.A. Marshall, Permanent Secretary)  
 (Mr. D.M.A. Thompson, Principal Assistant Secretary)  
 (Mr. H. Griffith, Assistant Director of Civil Aviation)  
 (Mr. M. Baksh, Chief Accountant)  
 (Mr. E.G. Gittens, Accountant)

APPENDIX IIIMembers

Cde. N. Persaud, M.P. - Chairman  
 Cde. K.B. Bancroft, J.P., M.P.,  
 Minister of State - Regional (Mazaruni/Potaro)  
 Cde. S. Prashad, M.P.,  
 Parliamentary Secretary, Ministry of Economic Development  
 and Co-operatives  
 Cde. E.H.A. Fowler, M.P.,  
 Cde. J.G. Ramson, M.P.  
 Cde. R.C. Van Sluytman, J.P., M.P.  
 Cde. L.E. Willems, M.P.  
 Cde. Reepu Daman Persaud, J.P., M.P.,  
 Opposition Chief Whip  
 Cde. Dalchand, J.P., M.P.  
 Mr. M.F. Singh, J.P., M.P.

Secretary

Cde. F.A. Narain,  
 Clerk of the National Assembly - Secretary, with  
 Cde. A. Knight,  
 Acting Deputy Clerk of the National Assembly

Advisers(i) Audit Department

Cde. W.S. Lee, Acting Director of Audit  
 Cde. M.W. Dennison, Deputy Director of Audit  
 Cde. E.O. Butler, Assistant Director of Audit

(ii) Ministry of Finance

Cde. H.E. Wilkinson, Secretary to the Treasury  
 Cde. W. Murray, Deputy Secretary to the Treasury  
 Cde. W.C. Nichols, Principal Assistant Secretary

(iii) Accountant General's Department

Cde. E.A. Sills, Accountant General  
 Cde. V. D'Ornellas, Deputy Accountant General  
 Cde. M. Tiwari, Assistant Accountant General

APPENDIX IV

TIMES OF MEETINGS OF THE PUBLIC ACCOUNTS COMMITTEE,  
MINISTRIES AND DEPARTMENTS WHOSE ACCOUNTS FOR THE  
YEAR 1967 WERE EXAMINED BY THE COMMITTEE AT  
APPENDIX III, AND OFFICERS WHO ATTENDED THE MEETINGS  
AND ASSISTED THE COMMITTEE IN ITS EXAMINATION

1. (4th Meeting) WEDNESDAY, 29TH JUNE, 1977 (9.00 a.m. - 11.53 a.m.)

- Ministry of Education ( Cde. L.T. Bowen, Permanent Secretary  
( Cde. L. St. J. Grannum, Principal Assistant  
( Secretary (Finance)  
( Cde. C. Klass, Chief Accountant
- Ministry of Communications ( Cde. Q.M. D'Abreu, Permanent Secretary.  
( Cde. R. Tiwari, Principal Assistant Secretary  
( Cde. L.H. Braithwaite, Postmaster General  
( Cde. W. Mickle, Chief Accountant, Post Office

2. (5th Meeting) WEDNESDAY, 13TH JULY, 1977 (9.00 a.m. - 11.50 a.m.)

- Ministry of Works and ( Cde. Q.M. D'Abreu, Permanent Secretary  
Hydraulics ( Cde. K. Potter, Chief Works Officer  
( Cde. D.P. Walters, Quarry Manager  
( Cde. K. Ramlall, Principal Assistant  
( Secretary (Planning and Training)  
( Cde. R. Singh, Principal Assistant  
( Secretary (Finance)  
( Cde. M.J. Alli, Chief Accountant  
( Cde. D.N. Dheju, Accountant

3. (6th Meeting) WEDNESDAY, 20TH JULY, 1977 (9.00 a.m. - 10.55 a.m.)

- Ministry of Works and ( Cde. Q.M. D'Abreu, Permanent Secretary  
Hydraulics ( Cde. K. Potter, Chief Works Officer  
( Cde. R. Singh, Principal Assistant  
( Secretary (Finance)  
( Cde. M.J. Alli, Chief Accountant  
( Cde. G. Matthews, Senior Superintendent  
( of Quarries  
( Cde. D.N. Dheju, Accountant

4. (7th Meeting) WEDNESDAY, 27TH JULY, 1977 (9.00 a.m. - 11.30 a.m.)

- Ministry of Health ( Cde. C. Hinds, Permanent Secretary  
( Cde. H.E. Hamilton, Principal Assistant  
( Secretary (Finance)  
( Cde. C.D. Seelochan, Chief Accountant