



GUYANA

REPORT

OF THE

DIRECTOR OF AUDIT

ON THE

PUBLIC ACCOUNTS

FOR THE FINANCIAL YEARS

ENDED 31st DECEMBER, 1966 - 1969



GUYANA

The Public Accounts
of
The Government of Guyana

For the year ended 31st December, 1966

together with the Report thereon by

THE DIRECTOR OF AUDIT

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CERTIFICATE OF THE DIRECTOR OF AUDIT

The accounts, balance sheets and statements listed in the schedule below have been examined in accordance with the provisions of Article 116 of the Constitution of Guyana. I have obtained all the information and explanations that I have required, and I certify, that in my opinion these accounts, balance sheets and statements are correct, subject to the observations in my report dated 5th July, 1968.

D. W. Dunlop,
Director of Audit.

Georgetown
GUYANA

5th July, 1968.

SCHEDULE

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**REPORT OF
THE DIRECTOR OF AUDIT, GUYANA
ON THE
PUBLIC ACCOUNTS FOR THE FINANCIAL YEAR
ENDED 31st DECEMBER, 1966**

INTRODUCTION

In accordance with the requirement of Article 116 of the Constitution of Guyana I now report to Parliament on the results of my examination of the Public Accounts for the financial year ended 31st December, 1966, which were submitted to me under Section 7 of the Financial Administration and Audit Ordinance which took effect from 26th May, 1966.

2. Under the Constitution of Guyana I am required on behalf of Parliament to audit and report on the Public Accounts, and under the Financial Administration and Audit Ordinance shall examine in such manner as I deem necessary the accounts of all Accounting Officers and Principal Receivers of Revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public moneys or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property.

3. I am also required to ascertain whether in my opinion

- (a) the accounts have been faithfully and properly kept;
- (b) the rules and procedures framed and applied are sufficient to secure effective control on the assessment, collection and proper allocation of the revenues;
- (c) all money expended and charged to an Appropriation Account has been applied to the purpose or purposes for which the grants made by Parliament were intended to provide and the expenditure conforms to the authority which governs it, and has been incurred with due regard to the avoidance of waste and extravagance; and
- (d) essential records are maintained and the rules and procedures framed and applied are sufficient to safeguard the control of stores and other public property.

4. The form of the Accounts submitted for audit has been changed from those of previous years in order to conform to the introduction of a Consolidated Fund, Contingencies Fund, Appropriation Accounts, Revenue Accounts, and the abolition of the Development Fund, with effect from 26th May, 1966.

5. Statements of Account, Appropriation Accounts and Revenue Accounts required to be submitted by the Accountant General, Accounting Officers and Principal Receivers of Revenue, respectively, as soon as possible after 31st December, 1966, and also by the 30th April, 1967, were received at various dates from 9th May, 1968, to 25th June, 1968. I have not seen Parliamentary approval authorising any extension of time for submitting the Public Accounts.

6. I reported to the Cabinet my inability to submit my report by the statutory date, 30th September, 1967, in view of the non-submission of the Accounts for audit by the required time. This is the sixth successive year in which there has been late rendition of the Accounts for audit.

7. In order that Parliament should be fully informed on financial matters the Public Accounts for 1966, should have been submitted in sufficient time to permit the Accounts and my report thereon, and if possible the report by the Public Accounts Committee on the Audit Report and Accounts, to have been available to the National Assembly before the Budget debate for the voting the supply for the year 1968. The debate commenced on 4th January, 1968.

8. In the last two years there has been a considerable increase in the number of accounting transactions, a rise in revenue and expenditure, an expansion of overseas aid and an extension of government activities to new fields. These factors have increased the number and extent of the audits required to be carried out.

9. The increasing volume of work coupled with the rapid turnover of staff, the loss of experienced and knowledgeable officers and the difficulty of recruiting and retaining adequate replacements of the right calibre, place an increasing strain upon the resources of this Department.

10. From 1963 to 1967 a total of 66 officers left the Department on retirement, transfer, resignation or to pursue higher studies abroad. Fourteen of these were senior officers with a total of 205 years' experience in the Department.

11. **Financial and Stores Regulations.** These regulations which were in urgent need of revision, the former to accord with the changes in financial procedures and mechanisation, the latter for more comprehensive regulations for stricter control over stores and in order to be of assistance to stores officers, are now under revision.

12. **Internal Audit.** In April, 1966, I brought to the attention of the Treasury that no organised system of internal audit existed in Ministries and that still pertains. I have submitted to the Treasury my views on the relationship between state audit, that is our external audit and internal audit within a Ministry. I have suggested the emergence of an internal audit with the required status taking greater control of regularity in the voluminous accounts and in close association with the Audit Department. Urgent and positive action is required to overcome the present unsatisfactory situation.

13. Manner in which the Accounts have been kept and rendered. It is relevant to quote from the Report of the Auditor-General of this country on the Public Accounts and Books for the year 1880.

"It has been the aim of myself and Department during the past, to secure promptitude in the despatch of business; and nothing has been postponed which could have been accomplished. But, whilst acknowledging the willingness of Heads of Departments to further this object, it is to be regretted that it has frequently been found necessary to return papers for correction, and that more care is not exercised, in all Departments, to send in their accounts free from clerical errors. This has no doubt arisen from the false notion which obtains as to the duties of the Audit Office, and the sooner it becomes more generally known that Heads of Departments are responsible for submitting accounts to the Audit Office properly verified, and certified as correct, the more satisfactorily will public business be despatched."

14. The many errors in the Public Accounts and other important statements and accounts submitted to me for audit and in general the manner in which subsidiary records are being maintained would appear to indicate that greater care and attention are required by those officers responsible for supervision and control.

15. Public Accounts Committee. The Public Accounts Committee commenced consideration of my Reports for the years 1962, 1963, 1964 and 1965, on 26th September, 1967. No meetings have been held since 20th December, 1967, and many matters still remain to be examined by the Committee. Government's comments on the Reports of the Public Accounts Committee have not issued since those relating to the year 1957.

16. Effectiveness of Audit. The effectiveness of my constitutional and statutory functions depends on my having an adequate staff and my report being promptly considered on behalf of Parliament with a view to early action on all matters which are thus identified as requiring improvement.

17. Difficulty continues to be experienced in obtaining replies to Audit inspection reports and queries addressed to Ministries and Departments. In many cases no action is taken on the points raised in the reports. Subsequent inspections reveal the same shortcomings and no improvement in the state of the accounts of the Ministry or Department concerned.

18. Not only does this dishearten my officers but in view of the increasing volume and variety of the financial operations of Government, indicates a singular lack of financial awareness and of effective financial administration.

OUT-TURN OF ACCOUNTS FOR 1966

19. Budgetary Accounts. The estimated revenue and expenditure according to the approved Estimates for 1966, the revenue brought to account and expenditure for the year according to the accounts, are shown below:-

Estimated				Brought to Account	
				\$	\$
Expenditure	...	...	...	130,085,630	116,004,745
Revenue	...	...	...	126,429,520	105,919,033
Deficit	...	...	...	3,656,110	10,085,712

20. A comparative statement of Revenue and Expenditure with the Out-turns for the years 1957 to 1966, is given below. From 1966 Capital revenue and expenditure formerly reflected in the Development Fund, are included in the accounts of Revenue and Expenditure and for comparison are shown separately in the statement.

Financial Year	Revenue	Expenditure	Out-turn	
			Surplus	Deficit
	Million	Million	Million	Million
	\$	\$	\$	\$
1957	45.75	43.07	2.68	
1958	49.05	46.52	2.53	
1959	48.76	45.51	3.25	
1960	56.20	50.69	5.51	
1961	60.05	57.01	3.04	
1962	59.82	62.36		2.54
1963	63.95	62.01	1.94	
1964	68.38	70.64		2.26
1965	78.97	82.00		3.03
1966	(86.03)	84.15	1.88	→ Current
	(19.89)	31.85		11.96 Capital

21. Consolidated Fund. The Consolidated Fund balance represents the accumulated net balance of the Consolidated Fund Account maintained by the Treasury for the accounting of all receipts of revenues or other moneys raised or received, and all payments on current and capital expenditure. The Consolidated Fund was established on 26th May, 1966, and prior to that date capital expenditure and receipts were reflected in the Development Fund and the out-turn of current revenue and expenditure in the General Revenue Balance. The debit balance of \$14,456,211.98 on the Consolidated Fund at 26th May, 1966, decreased to a debit of \$5,801,559.32, at 31st December, 1966.

22. Public Debt. The composition of the domestic and foreign debt at 31st December, 1966, is shown in Statement 5. The amount of \$6,187,010.25, for Treasury Bills represents the total of the money raised at discount but the amount which ultimately had to be paid from the Consolidated Fund was \$6,376,500.

23. The Public Debt excluding Short Term Loans, which stood at \$54,620,552, at 31st December, 1957, increased by \$102,885,430, during the period 1957 to 1966 and stood at \$157,505,982, at 31st December, 1966, as shown below:-

Financial Year	Domestic Debt	Foreign Debt	Total Debt	Increase Over 1957	Increase Over the Previous Year
	Million	Million	Million	Million	Million
	\$	\$	\$	\$	\$
1957	9.27	45.35	54.62	-	1.25
1958	9.57	52.82	62.39	7.77	7.77
1959	18.17	71.50	89.67	35.05	27.28
1960	18.17	78.91	97.08	42.46	7.41
1961	20.67	86.17	106.84	52.22	9.76
1962	24.04	94.69	118.73	64.11	11.89
1963	27.46	101.13	128.59	73.97	9.86
1964	23.67	103.63	127.30	72.68	- 1.29*
1965	36.10	106.50	142.60	87.98	15.30
1966	43.74	113.76	157.50	102.88	14.90

*This decrease was due to the refund of the National Development Savings Levy.

24. **Annual Public Debt Charges.** A comparative statement of the Public Debt Charges from 1957 to 1966, is given below. These charges include Sinking Fund contributions, interest and discount on Treasury Bills, repayments of Loans, and interest and redemption on Promissory Notes for contractor finance.

Financial Year	Annual Payments	Increase over 1957	Increase over the previous year
	Million	Million	Million
	\$	\$	\$
1957	3.62	-	1.02
1958	4.16	.54	.54
1959	4.39	.77	.23
1960	5.95	2.33	1.56
1961	6.78	3.16	.83
1962	8.12	4.50	1.34
1963	10.25	6.63	2.13
1964	10.51	6.89	.26
1965	12.10	8.48	1.59
1966	13.15	9.53	1.05

25. **Short Term Loans.** The statutory provision under the Financial Administration and Audit Ordinance, governing Government's borrowing powers to meet current requirements permits advances from a bank, or by the issue of Treasury Bills, to an amount not exceeding in the aggregate 20 per centum of the estimated annual revenue of the Government for the last preceding financial year in which they are made. Revenue includes the proceeds from loans raised and the Current and Capital Revenue Estimates are the basis for determining the statutory limit.

26. **Advances from Capital Bank.** The Balance at 31st December, 1966, of the advances made during the year under review by the Bank of Guyana, representing the aggregate of the balances on all Government Bank accounts, was a debit balance of \$8,116,569.36. Interest on the advances, that is the overdrafts, is payable at 6½ per centum on the daily aggregate of all Government accounts with the Bank.

27. **Treasury Bills.** The balance of Treasury Bills which was \$1,868,500, at 1st January, 1966, increased by \$4,508,000, to \$6,376,500, at 31st December, 1966. This is made up as follows:-

Treasury Bills outstanding at 1.1.66	\$	1,868,500
Issued during the year	\$	<u>31,180,000</u>
	\$	33,048,500
Less Redemptions during the year.	\$	<u>26,672,000</u>
Amount outstanding at 31.12.66... ..	\$	<u>6,376,500</u>

REVENUE

28. **Estimated Revenue and Revenue brought to account in 1966.** The revenue brought to account during 1966, including the value of equipment gifted by Foreign Governments or Agencies, amounted to \$105,919,033. It fell short of the budgeted estimate of \$126,429,520, by \$20,510,487.

29. The revenue of \$105,919,033, brought to account compared with the estimated revenue under the various Heads, are shown hereunder:-

Source of Revenue	Head of Revenue	Estimated Revenue	Revenue Brought to account	Difference (+ Increase) (- Decrease)	Percentage of Revenue brought to account against total Revenue
		\$	\$	\$	%
Customs and Excise	I	45,076,000	44,752,189	- 323,811	42.24
Inland Revenue ...	II	23,075,500	27,732,245	+ 4,656,745	26.17
Other Tax Revenue..	III	386,000	480,655	+ 94,655	0.47
Fees, Fines, etc.	IV	1,512,800	1,819,027	+ 306,227	1.72
Interest	V	956,000	626,954	- 329,046	0.59
Rents, Royalties, etc.	VI	1,548,420	1,587,578	+ 39,158	1.50
Land Development Schemes... ..	VII	1,089,800	514,958	- 574,842	0.49
Post Office Telegraphs and Telephones	VIII	2,780,000	3,364,986	+ 584,986	3.18
Miscellaneous Undertakings. ..	IX	1,342,000	2,490,107	+ 1,148,107	2.35
Sundry Contributions and Other Receipts... ..	X	5,883,100	2,062,247	- 3,820,853	1.95
Refunds of Loans .	XI	300,000	207,400	- 92,600	0.20
Sale of Land, Houses, etc. . .	XII	272,900	395,130	+ 122,230	0.37
Specific Finance .		19,007,000	10,964,741	- 8,042,259	10.35
Other Finance. . .		23,200,000	8,920,816	-14,279,184	8.42
		126,429,520	105,919,033	-20,510,487	100.00

30. **Value of equipment gifted by Foreign Governments or Agencies.** The revenue brought to account during 1966 representing the value of gifts of equipment received by Government was as shown below. There was a corresponding debit to expenditure.

Ministry	Value of equipment received
Home Affairs - Police	\$229,942
" " - Amerindian Development ...	18,495
" " - Prisons	11,390
" " - Fire Service.	11,390
	<u>\$271,217</u>

31. **Arrears of Revenue.** According to returns rendered to me by Principal Receivers of Revenue, the arrears at 31st December, 1966, amounted to \$13,150,461.65. Seven Principal Receivers of Revenue failed to submit the required returns. The table below shows the arrears under each Head of Revenue:-

Source of Revenue	Head of Revenue	Amount
		\$
Customs and Excise	I	56,418.46
Inland Revenue	II	11,857,946.07
Fees, Fines, etc.,	IV	883,013.60
Interest	V	14,174.42
Rents, Royalties, etc.,	VI	195,063.99
Miscellaneous Undertakings	IX	82,917.72
Sundry Contributions and Other Receipts... ..	X	13,590.09
Sale of Lands, Houses, etc.,	XII	47,337.30
		<u>13,150,461.65</u>

32. **Collection of Revenue.** In five previous reports I found it necessary to call attention to the failure of Principal Receivers of Revenue to submit Arrears of Revenue returns and to institute proper procedures to safeguard the collection of Revenue. In 1966 my officers carried out a special review in Ministries and Departments on the effectiveness of revenue collection and I am satisfied that the approved regulations for the collection of Revenue were satisfactory, but that, in general, no resolute follow up action was taken to collect moneys which were due to Government.

EXPENDITURE

33. The expenditure for 1966 was estimated at \$130,085,630, and this provision was increased by \$14,174,271, to \$144,259,901, during the year by Supplementary Provision and Excess Votes. The actual expenditure for 1966 was \$116,004,745.

34. **Appropriation Accounts.** Comments arising from my examination of the Appropriation Accounts and Revenue Accounts will appear later in this Report. Twenty-nine of these Accounts were undated by the signatories.

35. Deferred Payments. Liabilities incurred but not discharged during the year under review amounted to \$1,124,959, at 31st December, 1966. These payments were chargeable to 465 votes, 112 of which were overspent or would have been overspent at the end of the financial year if the payments had been made in 1966. I brought to the attention of the Minister of Finance, delay by Departments and Ministries in settling promptly their indebtedness to creditors. At 31st March, 1966, an amount of \$185,000, was reported as owing to one creditor for the years 1962 to 1965.

36. It is a fundamental principle of Government accounting that expenditure relating to one financial year which can be paid within that year shall not be deferred to the following year for any reason, whether or not it causes an Excess Vote.

37. Unvouched Expenditure. As a result of my examination of the expenditure during the period under review the attention of the Treasury or Accounting Officers was drawn to charges in their accounts, amounting to \$4,093,133.38, for which supporting vouchers have not been submitted to me for audit. Details are as follows:-

Ministry/Department	Number of Vouchers	Amount
		\$
Governor	3	46,268.70
Judiciary	5	188.78
Public & Police Service Commissions... ..	1	120.00
Office of the Prime Minister	2	86.88
Home Affairs..	53	213,031.04
Local Government	1	947.66
Agriculture	111	131,981.29
Forests, Lands and Mines..	82	162,396.29
Communications	289	233,464.30
Works and Hydraulics	41	44,025.69
Education and Race Relations	383	1,010,208.13
Health	120	386,026.48
Housing and Reconstruction	7	4,932.50
Labour	5	5,024.00
Finance	21	1,854,481.64
	1,124	4,093,133.38

38. Virement. Parliament grants a single sum for the service specified by the Appropriation Act under the relevant Head of the Estimates and does not vote the component sums under the various subheads of the Head. Under present financial procedures the Executive, through the Treasury, is not authorised to re-allocate funds under any circumstances between items of a subhead or subheads of a Vote. I have suggested to the Treasury that consideration might be given to the introduction of the power of virement under strict Treasury control. Reference to Excess Votes in this report implies excesses on subheads of a Head.

39. **Excess Votes.** The following Excess Votes are reflected in the 1966 Accounts:-

Division	Head	No. of Subheads	Total Excess
			\$
APPROVED			
XIV Ministry of Works and Hydraulics			
Capital	XIV	1	1,500,000
NOT YET APPROVED			
I Governor			
Department of External Affairs ...	4	6	4,719
Guyana Defence Force	5	3	7,208
Capital ...	I	1	9,350
III Legislature			
	8	1	10
IV Other Services Not Under Ministerial Control			
Public & Police Service Commissions..	11	1	712
V Prime Minister			
Office of the Prime Minister... ..	13	2	499
VI Attorney General			
Attorney General	14	1	132
Official Receiver	15	1	100
VII Ministry of Economic Development			
Capital	16	3	1,562
	VII	1	13,584
VIII Ministry of Home Affairs			
Ministry	17	1	16,313
Police	19	5	8,332
Prisons	20	2	1,425
Fire Protection..	21	2	1,116
Printery	22	1	3,370
Probation	23	1	74
Capital	VIII	2	59,084
X Ministry of Agriculture			
Capital	26	9	12,151
	X	3	8,035
XI Ministry of Forests, Lands and Mines			
Ministry	27	1	406
Forests	28	3	2,222
Geological Surveys & Mines	29	5	103,196
Lands	30	2	6,761
XII Ministry of Trade, Shipping and Civil Aviation			
Civil Aviation	32	6	12,817
XIII Ministry of Communications			
Post Office	34	6	43,120
Telecommunications	35	1	4,086
Capital	XIII	1	36,835

Division	Head	No. of Sub-heads	Total Excess
XIV Ministry of Works and Hydraulics			\$
Annually Recurrent	38	1	37,718
Capital	XIV	4	249,209
XV Ministry of Education and Race Relations			
Ministry	39	8	169,312
In-Service Teachers Training Programme..	40	1	299
Primary & All-Age Schools	41	6	17,852
Government Training College... ..	43	4	2,753
Technical Institute	44	5	12,010
Carnegie School of Home Economics... ..	45	1	4,300
Queen's College	46	2	223
XVI Ministry of Health			
Ministry	49	4	5,652
Medical	50	5	5,861
X-Ray	52	1	46
Hospitals & Dispensaries	53	8	58,416
Analyst	54	2	185
Capital	XVI	1	6,316
XVII Ministry of Housing and Reconstruction			
Ministry	55	1	396
Town and Country Planning	56	2	3,345
Social Assistance..	58	6	2,565
XVIII Ministry of Labour			
Ministry	59	2	103
Capital	XVIII	1	22
XIX Ministry of Finance			
Accountant General.	62	5	89,500
Customs and Excise.	63	1	447
Pensions & Gratuities... ..	66	3	7,360
Capital	XIX	1	19,172
			\$1,050,281

40. These Excess Votes reflect adversely on the quality of the financial control exercised by the Accounting Officers. Parliament, through the Public Accounts Committee, should be rightly critical when Accounting Officers incur, in this way, unauthorised expenditure. Such excesses, although they must later be accounted for and justified, are not conducive to good Parliamentary control of Finance.

41. **Subsidies and Grants from Public Funds.** To an ever increasing extent Public Funds are being granted to state enterprises and Public Boards for expenditure wholly beyond the traditional limits of accountability.

42. **Losses of Public Funds and Stores.** Losses due to theft, fraud or irregularity brought to my notice during 1966, totalled \$17,463.18, for cash and \$60,124.18, for stores, after taking into account recoveries and surcharges so far imposed. References to the more important cases are made under the respective Ministries.

43. **Purchases by Public Tender.** In 1966 many permissions were sought and obtained from the Treasury for the waiver of Tender Board procedure for Government purchases. Urgency is generally given as the reason for the waiving of recourse to public tender but every exception from the approved procedure must be regarded as failure to properly control public spending.

44. **Financial Control.** As the result of the failure of a large spending Ministry to properly control expenditure I informed the Treasury that the planning and financial administration were not adequate if the objectives of the Development Plan were to be achieved. It is imperative that for all expenditure from Public Funds emphasis must be placed on the need for proper financial control, the obtaining of full value for money, and the financial estimating of projects.

CONSOLIDATED FUND

45. The format of the Balance Sheet of the Fund does not permit immediate interpretation of the balance of the Fund at 31st December, 1966, which was a deficit on the Fund of \$5,801,559.32, and determined as follows:-

General Revenue Balance 1.1.66	\$2,364,856.93 (Cr.)	
Development Fund 1.1.66	\$8,206,734.97 (Dr.)	\$ 5,841,878.04 (Dr.)
Deficits 1.1.66 to 25.5.66..		
Current	\$4,450,558.14	
Development..	\$4,163,775.80	\$ 8,614,333.94 (Dr.)
Opening Balance on Consolidated Fund 26.5.66		\$14,456,211.98 (Dr.)
Surplus 26.5.66 to 31.12.66	\$2,458,846.52	
Treasury Bills	\$6,187,010.25	
Appreciation of Investments.	\$ 8,795.89	\$ 8,654,652.66 (Cr.)
Balance on Consolidated Fund at 31.12.66		\$5,801,559.32 (Dr.)

46. **Issues from the Consolidated Fund.** In view of the fact that Accounting Officers failed to accurately determine expenditure under each Head under their control up to 25th May, 1966, in sufficient time to permit subsequent issues from the Consolidated Fund, it was necessary for me to qualify my authentication of orders for withdrawals from the Fund as being subject to the correctness of the amount certified by the Accounting Officer as available for issue at 26th May, 1966.

47. Consequent upon a substantial excess on the provision under a Sub-Head in the Capital Estimates, during the period under review, the Treasury has accepted my suggestion that the control of issues from the Consolidated Fund should be by Sub-Heads of the Capital Estimates and not in the aggregate by Divisions.

48. **Surrenders to the Consolidated Fund.** Surrenders to the Consolidated Fund for the Financial year ended 31st December, 1966, totalling \$1,680,865, have not yet been made.

DEPOSITS FUND

49. I have not seen statutory authority for the inclusion in the Fund of transactions in respect of Trust Funds, Imprests, Remittances, Disallowances and accommodation accounts.

50. Deposit Accounts in Debit. Deposit accounts should not normally reflect debit balances but at 31st December, 1966, there were 61 debit balances totalling \$1,683,609.48.

51. Dormant Deposit Accounts. The attention of the Treasury has been drawn to 123 accounts totalling \$339,017, which have remained dormant for some years.

52. Unreconciled Balances of Deposit Accounts. Out of 147 accounts made available for inspection no certificate or statement of agreement or reconciliation between the Treasury and Ministerial or Departmental accounts has been seen in respect of 127 accounts.

General Deposits Fund Account \$15,774,043.73
General Revenue Fund Account \$24,100,204.49
General Vote Account Current \$ 3,115,589.60
General Vote Account Capital \$ 1,187,225.83
Accountant General's Clearance Account \$39,480,159.26

53. These are accommodation accounts opened for the transactions of the Consolidated Fund and system of issues introduced on 26th May, 1966. I have sought information from the Treasury regarding the details of these large balances and the action to be taken to clear the accounts.

54. Inter Ministries Clearance Account \$220,932.93. This amount represents the net difference between credit balances of \$379,721.24, on five accounts and debit balances totalling \$158,788.31, on seven accounts. The balances on these accounts should normally be cleared within the year of account.

55. Cash On Hand \$2,755,751.07. It has not been possible to verify the existence of cash in hand totalling \$777,212.19, in respect of two Sub-Treasuries and four Ministries as the relevant Board of Survey Reports have not been seen. In three Ministries the cash on hand is not in agreement with the Board of Survey Reports to a net amount of \$126,255.13.

56. Imprests - Local \$67,950.74. This represents 15 unretired ordinary imprests of \$53,498.51, and two over-retired of \$8,427.95. The balance includes authorised standing imprests of \$13,612.04, and certain special imprests issued to three overseas missions, but it has not been possible to determine the outstanding balances on the standing and special imprests owing to the manner in which the records were maintained.

57. Remittances \$73,941.95. The failure to clear these balances has been commented upon in my Reports since 1963 but no improvement has been seen. Attention has been drawn to two accounts totalling \$4,453.05, which have been static for some years.

58. Advance Accounts - Reconciliation of Balances. As all the records were not made available by the Treasury it was not possible to ascertain that reconciliation had been effected between Ministerial or Departmental accounts and Treasury control accounts.

59. Advances - Balances \$9,899,686.22. Included in this amount are 479 accounts totalling \$1,840,664.24, which have remained dormant for at least one year and 709 accounts with credit balances of \$590,539.34.

60. Deposit and Advance Accounts - General. Audit Reports over the last ten years have drawn attention to defects in the accounting control for Deposit and Advance Accounts. The non-reconciliation of balances between the Treasury and Ministerial or Departmental records; the incidence of debit balances on Deposit Accounts and credit balances on Advance Accounts at the end of a financial year; static balances and the omitted or overlooked clearance of balances on accounts. No improvement in the state of these accounts has been seen and urgent and positive action to improve the position is long overdue.

PUBLIC ACCOUNTS

61. Form and Content. It is of the utmost importance that the Public Accounts as presented to Parliament should be in such a form as to give the maximum information. I have suggested to the Treasury that a committee be appointed to examine and report on the form of the Public Accounts.

APPROPRIATION ACCOUNTS AND REVENUE ACCOUNTS

MINISTRY OF EXTERNAL AFFAIRS

EXPENDITURE

62. Inspection of Missions. An audit inspection of the London Mission was made in October, 1966, and the delay in settling outstanding bills, inadequate control over expenditure and car hire, financial allocation and the non-balancing of the imprest account were brought to the attention of the Accounting Officer.

JUDICIARY

REVENUE

63. Arrears of Revenue. The total arrears at 31st December, 1966, for Court Fees Fines and Crown Costs amounted to \$832,825.20. The Georgetown arrears were \$485,376.11, Essequibo \$161,590.23, and Berbice \$79,930.48.

OFFICE OF THE PRIME MINISTER

EXPENDITURE

64. Division VIII - Miscellaneous, Sub-Head 21 - Independence \$1,322,849.62. The original provision under this item was \$750,000. It would appear that little attention was given to implementing proper procedures to provide satisfactory control over the purchase and safe custody of stores and equipment met from Public Funds. I await information regarding details of non-consumable items purchased and their eventual disposal.

ATTORNEY GENERAL

EXPENDITURE

65. An Audit report which issued in March, 1967, on the departmental accounts of the Official Receiver, Public Trustee and Crown Solicitor, brought to attention that departmental control was inadequate, important reconciliations not effected since 1961, registers not written up since 1962, and that there was an urgent need for re-organisation.

MINISTRY OF ECONOMIC DEVELOPMENT

OTHER ACCOUNTS

Guyana Development Corporation

66. Accounts. The audited accounts for the financial year ended 31st December, 1966, reveal that expenditure exceeded income by \$191,477.15. The Government Subsidy for the year amounted to \$232,000. I am informed the audited accounts for 1965 and 1966 have not been laid in the National Assembly.

67. **Issue of Debentures.** I have seen no evidence that the Corporation has issued debentures as security to Government for loans made to the Corporation amounting to \$292,132.

MINISTRY OF HOME AFFAIRS

EXPENDITURE

68. **Head 19 - Police, Sub-Head 15 - Prevention and Detection of Crime - \$24,969.86.** Expenditure from this provision is not subject to normal audit but is passed in audit on a certificate signed by the Minister of Home Affairs.

69. **Losses.** Shortages of cash of \$1,160.45, and \$605.56, at the Office of the Assistant District Commissioner, Acquero, Moruca, have been reported.

OTHER ACCOUNTS

70. **Lethem and Kamarang Trade Stores.** Owing to the non-submission of proper financial statements I have been unable to certify the accounts of the Lethem and Kamarang Trade Stores since those for the year ended 6th January, 1960, and 31st December, 1960, respectively. I have been assured that a satisfactory system of accounting has been introduced from 1st February, 1967, which will permit the submission of proper accounts for audit from that date.

MINISTRY OF AGRICULTURE

MINISTRY OF FORESTS, LANDS AND MINES

AGRICULTURE

EXPENDITURE

71. **Errors in Classification.** Thirty-five errors in classification amounting to \$15,223.42, were brought to the attention of the Accounting Officer. These misallocations remain unadjusted or unexplained in the Account as rendered.

72. **Mara Land Development Scheme.** Explanations are awaited from the Accounting Officer to my report of September, 1966, where attention was drawn to the sub-division of purchases to avoid Tender Board procedure, the utilisation of materials to fence a Government quarter when the approval was for fencing land, no departmental Board of Survey or stock verifier had checked the stores since 1963, and there was a large number of redundant machinery spares. There were ever increasing arrears of rents which amounted to \$123,603, in June, 1966. I have not been informed as to the amount in arrears at 31st December, 1966.

73. **Central Agricultural Station, Mon Repos.** In September, 1965, an audit report issued on this Station bringing to attention many shortcomings in financial and stores control. No reply has been received from the Accounting Officer and a recent audit inspection revealed no improvement from that reported in 1965.

REVENUE

74. **Arrears of Revenue.** I am unable to satisfy myself that the collection of Revenue proved satisfactory and moneys due to Government were promptly and efficiently collected as the Principal Receiver of Revenue failed to report to me his Arrears of Revenue for the Agriculture Department, and Land Development Division.

75. **Cane Grove - La Bonne Mere Land Development Scheme.** An audit inspection in December, 1966, brought to attention the failure to comply with approved regulations for the safe custody of Public Funds and the collection of revenue. Stock records for pure line seed padi and coconuts did not permit proper verification of stocks. Arrears of Revenue have not been reported to me for many years.

OTHER ACCOUNTS

Guyana School of Agriculture Corporation

76. **Accounts.** I have not seen the audited accounts for the financial year ended 31st December, 1966. The Government Grant for the year amounted to \$110,000. Information has been received that none of the audited accounts and reports, since the School was established in February, 1964, has so far been laid before the National Assembly.

77. Certain expenditure in 1964 met from the Development Fund which has been accepted as a proper charge to the Corporation has not been paid into Public Funds by the Corporation.

78. **Issue of Debentures.** It would appear the Corporation has not issued debentures to Government for assets taken over when the School was established in 1964.

FORESTS, LANDS AND MINES

EXPENDITURE

79. **Head 28, Sub-Head 9 - Central Timber Manufacturing Plant \$205,253.70.** I am unable to satisfy myself that expenditure under this item represents a proper charge to Public Funds as the accounts for the period under review have not been submitted for audit. The last financial accounts submitted to me were those for the year 1962. The operation of the Plant during the period under review resulted in a loss of \$180,713. The accumulated deficit from 1957 to 1966, was \$705,540.

REVENUE

80. **Arrears of Revenue.** The arrears reported by the Forestry Division amounted to \$76,735.36 in respect of Rents, Royalties and Sale of Timber. No returns of arrears have been submitted for Geological Surveys and Mines and Lands Divisions.

81. **Revenue Head VI, Sub-Head 23 - Royalties \$328,881.86.** I still await a reply from the Ministry to an observation I raised in September, 1965, regarding the interpretation of statutory legislation affecting the payment of royalties on minerals mined from Crown Lands.

MINISTRY OF TRADE, SHIPPING AND CIVIL AVIATION

REVENUE

82. **Arrears of Revenue.** I am unable to satisfy myself that the collection of Revenue proved satisfactory and moneys due to Government were promptly and efficiently collected as the Principal Receiver of Revenue failed to report to me his Arrears of Revenue.

OTHER ACCOUNTS

Guyana Marketing Corporation

83. **Accounts.** I have not seen the audited accounts for the financial years 1964, 1965 and 1966, and as far as I am aware they have not been laid in the National Assembly in accordance with the statutory requirement. The Government subsidy during this period amounted to \$2,409,506.

84. Issue of Debentures. As far as I am aware, the Corporation has not issued debentures to Government by way of compensation for the assets taken over and valued at \$1,102,108.

Guyana Airways Corporation

85. Accounts. I have not seen the audited accounts for the period from September, 1963, to 31st December, 1963, and for the years 1964, 1965, and 1966, and according to my information they have not been laid in the National Assembly in accordance with the statutory requirement. The Government grant during this period amounted to \$898,649, together with a specific grant of \$75,000, in 1966, for constructing hangars, workshops and quarters at Atkinson Field.

Guyana Rice Marketing Board

86. Accounts. The audited accounts for the year ended 30th September, 1966, reflect a Trading Loss of \$2,720,729.89, and an Excess of Expenditure over Income of \$2,875,639.96.

87. Government Loans. A loan of \$1,697,116.77, in 1965, to be repaid on 31st December, 1965, was not repaid on the due date. I still await information, requested in November, 1966, as to whether interest is to be charged from 1st January, 1966.

88. A loan of \$1,000,000, made in June, 1966, and to be repaid by 31st December, 1966, was not repaid on the due date. A further loan of \$300,000, was made on 5th September, 1966, of which half was repaid on 28th September, 1966. These loans bear interest at 6½ per centum per annum and an amount of \$38,759.60, was due at 31st December, 1966.

MINISTRY OF COMMUNICATIONS

EXPENDITURE

89. Errors in Classification. Fifty-six errors in classification amounting to \$14,797.94, were brought to the attention of the Accounting Officer. These misallocations remain unadjusted or unexplained in the Account as rendered.

90. Expenditure Control. The Treasury informed the Accounting Officer to take the necessary action to prevent a recurrence of excess expenditure on certain provisions without authority and which had been justified by the Accounting Officer as "certain circumstances which have arisen have left no other alternative but for certain Sub-Heads to be exceeded having regard to the fact that requests for increased provision under certain Sub-Heads over past years have not met with the success which they deserved."

91. Standard of Accounting. The large volume of arrears in the postings of so many important records and reconciliations and referred to in my previous Reports has shown little improvement.

92. Losses. Losses which came to notice included a shortage of cash and stamps at the General Post Office of \$1,491.51, and copper wire at Telephone House valued at \$1,536.57.

REVENUE

93. Errors in Classification. Two errors in classification amounting to \$11,924.77, were brought to the attention of the Principal Receiver of Revenue. These misallocations remain unadjusted in the Account as rendered.

94. Arrears of Revenue. I am unable to satisfy myself that the collection of Revenue proved satisfactory and moneys due to Government were promptly and efficiently collected as the Principal Receiver of Revenue failed to report to me his Arrears of

95. **Revenue Head VIII, Sub-Head I - Postal \$1,961,381.55.** This item has been understated by an amount not yet determined being commission on Inland Postal Orders not transferred from Deposits. Revenue has been so understated from the year 1963.

96. **Overseas Radiophone Accounts.** These accounts have not been written up since 31st December, 1964. The misallocation of approximately \$130,000, to revenue instead of certain Deposit Accounts, during the period 1960 to 1963, and to which reference was made in my 1964 Report has not yet been adjusted. The Consolidated Fund at 31st December, 1966, must be considered as being overstated by this amount.

97. **United Kingdom Account.** At 31st December, 1966, this account had only been submitted to London for the period up to 30th November, 1965. As the result of delayed submission the balance of \$144,229, due this country at 31st December, 1965, was not settled until February, 1967.

98. **Delayed Action on Audit Queries and Memoranda.** The Accounting Officer has failed to reply to 21 queries and 12 memoranda, issued by me on the accounts for the period under review and which affect or are likely to affect the proper control of expenditure from Public Funds or the assessment and collection of revenue.

MINISTRY OF WORKS AND HYDRAULICS

EXPENDITURE

99. **Errors in Classification.** Forty-two errors in classification amounting to \$155,153.16, were brought to the attention of the Accounting Officer. These misallocations remain unadjusted or unexplained in the Account as rendered.

100. **Pure Water Supply.** An audit inspection in May, 1967, noted many shortcomings in stores control which had also been brought to attention in my previous inspection report which issued in October, 1966.

101. **De-reservation of Reserved Items of Expenditure.** The Treasury commented adversely on applications made on the last day of the financial year for de-reservation of reserved items of expenditure when it appeared the funds reserved had already been spent without authority, and that the applications were merely for covering approval. A similar departure from expenditure control in June, 1966, was also brought to attention.

102. **Withdrawals from the Consolidated Fund.** In November, 1966, I found it necessary to return unauthenticated an order for withdrawal from the Consolidated Fund in respect of votes under this Ministry, as it was apparent to me, and subsequently admitted by the Accounting Officer, that issues already made had not been applied to expenditure under the Votes for which the requisitions had been approved.

103. **Division XIV, Sub-Head 13 - East Coast Roads \$4,288,849.04.** The original provision was \$2,225,000, increased to \$3,225,000, on 5th September, 1966, by Supplementary Provision but at that date expenditure and commitments exceeded the revised provision. Improper payments, being expenditure in excess of the Approved Provision continued until 30th December, 1966, when an Excess Vote of \$1,500,000, was approved.

104. **Mahaica/Rosignol Road Project.** The Departmental Warrant being the authority for the Project Engineer to incur expenditure and make payments for the financial year and which should have issued on 3rd January, 1966, issued on 5th December, 1966, and for \$1,709,000, when at that date the payments and liabilities exceeded \$3,000,000. A request by me to the Treasury for expert technical advice from the Ministry of Economic Development as to whether value for money had been received on the project was not entertained.

105. Transport of sand - East Coast Road. I brought to attention that the failure to complete the reconditioning of the Rosignol stelling for unloading sand within the contract period may have caused a waste of Public Funds resulting from the necessity to continue transporting sand from Atkinson Field to Abary bridge and beyond.

106. Construction of timber bridge at Greenfield/Orange Nassau. A contract for the building of this bridge was awarded in September, 1966 for \$18,978. Payments on the original contract amounted to \$16,807 and on variation orders \$15,547, making a total of \$32,354. The variation orders were not approved by the Tender Board in accordance with approved regulations.

107. Costing of Road Projects. The Accounting Officer informed me in January, 1966, that no organised costing system existed to provide a proper basis for firm estimates for Road Projects. This further emphasised the unsatisfactory control of expenditure on these projects.

108. Access Road to University of Guyana. Included in the expenditure for East Coast Roads is an amount of \$79,973, being expenditure on an access road to the University. The Accounting Officer explained that approval for the allocation was given by the Minister of Works and Hydraulics but the Treasury concurred with my submission that the expenditure was outside the ambit of the vote and was incurred without Parliamentary authority.

109. Division XIV - Sub-Head 24 - Bank of Guyana \$1,348,202.99. As the result of audit enquiry expenditure in the region of \$150,000, met from Public Funds for structural variations is being recovered from the Bank of Guyana and from various tenants of the Bank.

110. Division XIV - Sub-Head 26 - Re-build Workshop and Ancillary works at Ruimveldt. \$491,594. The building of this workshop, financed from local funds and foreign aid, was commenced in January, 1966, and scheduled to be completed and in operation by the end of December, 1966. It was urgently required for the repairs of heavy duty equipment used in the Development Programme. The workshop is not yet completed to the specifications and only became partially operative for major repairs in March, 1968.

111. Division XIV - Sub-Head 27 - Other Buildings - Minor Works - \$884,511.89. Included under this amount is expenditure of \$148,099.51, in respect of the construction of the Special Branch Headquarters, Eve Leary, which the Accounting Officer has admitted as not falling within the ambit of this Sub-Head. He has explained that his attempts to have provision made for a proper Sub-Head of charge met with no success.

112. Purchase of Tug and Barges. Not reflected in the Account is expenditure of \$364,000, in February, 1966, for a fourteen year old tug and six second-hand barges, from funds provided under foreign aid.

113. The craft, prior to purchase, were examined on behalf of the Ministry by a Government Marine Engineer and an Attending Surveyor. Certain repairs were required to be carried out before delivery. Subsequently certificates issued to the effect that the craft had been satisfactorily repaired and that the barges would provide good service for at least four to five years.

114. When the craft arrived in this country immediate repairs had to be carried out on the tug and four barges to make them seaworthy and fit for service to minimum requirements. Proper accounting records were not available to my officers to determine the total expenditure on these repairs, met from local funds, but from a scrutiny of the records this was in the region of \$27,000. This expenditure does not include the provision of bulwarks, deck houses, winches, etc., also met from local funds. Repairs to the two remaining barges which require major overhaul to make them seaworthy and fit for service, entailing large expenditure from local funds, have not yet been undertaken.

115. Vehicle records - Essequibo. As proper records were not maintained, in all cases, for journeys undertaken by Government Officers and vehicles in the Essequibo Coast during 1966, it could not be ascertained in audit that all journeys were on Government business and that claims for personal reimbursement were a proper charge to Public Funds. Action has been taken by the Accounting Officer for recovery of acknowledged irregular payments.

116. Georgetown Office - Award of Contracts. I am not satisfied that value for money was received under certain contracts, awarded by this office and that there was proper expenditure control.

117. East Demerara District - Award of Contracts. The explanation given to me for work being undertaken by continuation contracts for the same job and with the same contractor, without recourse to public tender, and actual expenditure far exceeding the contract price without authority or variation orders was that the officer failed to realise or appreciate the significance of the correct procedure and completely underestimated the scope of the work because of inadequate survey in the first instance.

118. Central Workshop. As the result of a complaint by a Ministry regarding the unsatisfactory manner in which their vehicles were being repaired and the length of time taken to effect minor repairs and routine maintenance of their vehicles, I suggested to the Treasury in March, 1967, that an enquiry be held into the running of the Workshop. I have no evidence that action was taken on my suggestion.

119. Control of Expenditure. The control of expenditure in this Ministry with expenditure of \$24,465,903, during 1966, or 16.02 per centum of the total actual expenditure, less statutory expenditure, of the country, was not completely effective during the period under review and proper control was not introduced until the middle of 1967.

120. Advance and Deposit Accounts. At 31st December, 1966, advance accounts numbering 38 which should normally be in debit had credit balances of \$2,715.38, and 54 deposit accounts which should normally be in credit had a total debit of \$28,922.97. Information is awaited regarding 61 advance accounts totalling \$23,517, on which no repayments had been made during 1966, repayments had been irregular or the outstanding balance had been static for a considerable period of time. No evidence of reconciliation with Treasury records has been seen.

121. Losses. Losses brought to my notice included the falsification of paylists at Headquarters to an estimated amount of \$2,000, theft of an outboard motor valued at \$500 at Georgia, West Bank Demerara, and the theft of a cheque for \$693.68 at Headquarters.

122. In reporting a loss of 3,014 gallons of dieselene valued at \$904.20, from the storage tanks at Atkinson Field it was explained that the shortage was due to leaking pipes and that over the years no action had been taken to have the pipes checked.

123. Delayed Action on Audit Queries and Memoranda. The Accounting Officer has failed to reply to 16 queries and 14 memoranda, issued by me on the accounts for the period under review and which affect or are likely to affect the proper control of expenditure from Public Funds or the assessment and collection of revenue.

OTHER ACCOUNTS

Drainage and Irrigation Board

124. Accounts. The accounts of the Board for the years 1965, and 1966, have not been submitted to me for audit in accordance with the statutory provisions and I am unable to satisfy myself that subsidies from Public Funds of \$398,086, in 1965, and \$446,500, in 1966, have been properly accounted for in their records.

125. As far as I am aware the certified accounts together with my Reports for the years 1962, 1963 and 1964, have not been laid in the National Assembly.

MINISTRY OF EDUCATION AND RACE RELATIONS

EXPENDITURE

126. **Accounts - Headquarters.** Explanations are awaited to a report issued by me in August, 1966, on the delay in bringing revenue to account and the lack of internal supervision thereon, non-reconciliation of the bank account, shortcomings in the maintenance of imprests and inadequate office accommodation. A subsequent inspection report in May, 1967, on which a reply is also awaited, revealed that action had not been taken on matters raised in my previous report.

127. **P.A.Y.E. Cash Deductions.** Cash deductions for P.A.Y.E., amounting to \$105,681, for the months of April to September, 1966, were not remitted to the Commissioner of Inland Revenue until February, 1967, contrary to the statutory requirement.

128. **Division XV, Sub-Head 1 - Construction - Primary, All-Age and Secondary \$642,003.69.** Contracts amounting to \$539,823, for the construction of three schools in the Essequibo District had to be determined through the inability of the contractor to fulfil the terms of the contracts. I enquired into the delay in completion in November, 1966, and from information received it appears that although it was evident in May, 1966, that the contractor was not fulfilling or was not in a position to fulfil the terms of the contracts it was not until 13th May, 1967, that they were determined.

129. The Ministry of Works and Hydraulics was in control of the building programme and I have sought information as to how the schools were completed, the cost to complete each school, and the liquidated and ascertained damages recovered from the contractor.

130. **Losses.** A loss of 1,993 bags of powdered milk valued at \$35,874, in the School Feeding Division was reported. The Accounting Officer reported in April, 1966, that school furniture to the value of \$8,708 had not been received from various contractors although payment had been made to them under the relevant contracts.

REVENUE

131. **Arrears of Revenue.** The arrears reported at 31st December, 1966, amounted to \$410.66, in respect of Queen's College fees but no reports have been received for Bishops' High School and Anna Regina Secondary School.

OTHER ACCOUNTS

132. **National History and Culture Council.** As supporting documents were not furnished in support of payments reflected in the accounts submitted for 1964 and as the financial statements have not been submitted for 1965 and 1966, I have been unable to satisfy myself that funds made available to the Council in these years have been properly accounted for.

University of Guyana

133. **Accounts.** The audited accounts for the year ended 31st August, 1966, reflect a Government grant in aid of \$842,666.67, income from other sources of \$60,117.49, expenditure of \$677,446.65, and Excess of Income over Expenditure transferred to General Fund of \$225,337.51.

MINISTRY OF HEALTH

EXPENDITURE

134. Tender Boards. The Treasury withheld approval to waive Tender Board proceedings for the purchase of stores for which advance approval should have been obtained. However, authority was given for the expenditure of \$12,143.74, to remain as charged. This also applied to a purchase of furniture amounting to \$2,978.

135. Central Medical Stores. Stores records have been the subject of adverse comment since my 1963 report. In August, 1967, it was not possible for me to carry out an audit inspection as the ledgers were not written up.

136. I am not satisfied that resolute action has been taken to dispose of obsolete, slow-moving and expired drugs. In 1963 an offer of \$8,000, was made by the manufacturer for the return of certain drugs but as no administrative action was taken the offer was withdrawn in 1965. I suggested that in order to reduce wastage of Public Funds an emergency Standing Board of Survey be made available to the Pharmacist so that stores may be surveyed with the minimum of time to take advantage of the opportunity for the return of stores and that administrative action on the Board's reports be expedited.

REVENUE

137. Arrears of Revenue. The arrears at 31st December, 1966, reported by the Principal Receiver of Revenue amounted to \$48,936.34, and this included \$34,778.60, for the Georgetown Hospital. I have sought an explanation for the substantial increase in the arrears at this hospital and brought to attention that \$20,614.04, is owing by Public Officers.

138. Georgetown Hospital. In March, 1965, I brought to attention the failure to adequately cross-reference the registers for X-Ray, Laboratory, Operation, etc., to the Patients' Record cards. In May, 1967, this had not been implemented and I have been unable to satisfy myself that all revenue due to Government has been collected.

139. Losses - Wakenaam Hospital and Dispensary. In October, 1966, I reported to the Accounting Officer that proper records were not maintained at this hospital for the receipt of revenue. Except for a period of one week when the resident dispenser was absent no receipts were issued between July, 1964 and February, 1966.

140. No action was taken to surcharge the resident dispenser for an amount of \$21.75, collected between 20th June and 10th July, 1964, and not brought to account on the grounds that the statutory period had elapsed in July, 1967. This was due to the delay by the financial administration in taking action on my report.

MINISTRY OF HOUSING AND RECONSTRUCTION

EXPENDITURE

141. Purchase of Land - Housing Development. An amount of \$14,095, remaining on deposit with the Crown Solicitor after the purchase of land in South Ruimveldt in 1965, is due the Consolidated Fund at 31st December, 1966.

REVENUE

142. Accounts - Headquarters The undue delay in bringing revenue collections promptly to account was the subject of adverse comment as the result of surprise cash surveys carried out in November, 1965, and July, 1966. At a subsequent inspection in August, 1966, no improvement was noted.

143. In August, 1966, I brought to attention the junior status and inexperience of the cashier who was required to be responsible for large amounts of cash. In June, 1967, the Accounting Officer who had recently taken over reported to me that the duties of cashier and paymaster were being carried out by a temporary junior clerk.

144. **Arrears of Revenue.** According to the arrears reported the total outstandings at 31st December, 1966, amounted to \$234,185.22, and this included house and land rentals in Government Housing Estates of \$172,673.50, sale of land and houses of \$47,337.30, and interest of \$14,174.42.

MINISTRY OF FINANCE

EXPENDITURE

145. **Head 62, Sub-Head 16 - Special Visits and representation at external conferences \$162,561.51.** The original provision under this item was \$75,000. Included in the expenditure for the period under review are amounts totalling \$17,000, in respect of deferred payments from 1965. The balance of \$145,000, being expenditure during 1966, for travelling expenses and subsistence was incurred by 57 Members of Parliament, 104 Public Officers and 9 Delegates attending conferences overseas.

146. **Head 62, Sub-Head 30 - Refunds of additional interest paid to Credit Corporation by Public Officers \$17,442.90.** Government accepted responsibility, as a charge against Public Funds, of additional interest charges raised by the Credit Corporation against the accounts of Public Officers resulting from the delay in remitting to the Corporation amounts received by deductions from their salaries for housing loans.

Customs Department

147. **Division XIX, Sub-Head 6 - Purchase of Equipment.** Purchased under this item was launch "Challenger" costing \$33,600, and specially constructed for making off-shore patrols. It arrived in the country in April, 1966, and I am informed it has not performed as originally specified, is unsuitable for the work for which it was intended, and has not gone into service in any capacity.

148. **Refund of Duties Overpaid.** In July, 1967, applications for refunds of duty on over-entries covering the years 1960 to 1966, and numbering 3,814, had not been processed. The total amount refundable to importers could not be determined but an appreciable amount would appear to be involved in view of the large number of outstanding applications.

149. **Losses.** Cash amounting to \$9,312.02, disappeared from a vault in the Customs Department where it had been deposited overnight. Responsibility for the loss was not determined and a request for write-off has been made.

REVENUE

Accountant General

150. **Errors in Classification.** Three errors in classification amounting to \$6,139.36, were brought to the attention of the Principal Receiver of Revenue. These misallocations remain unadjusted in the Account as rendered.

151. **Rent of Government Quarters.** In my previous reports attention was drawn to the lack of effective control over revenue derived from this source. The Treasury Rent Register for 1966 was again in arrears of posting, several Ministries had failed to furnish the requisite returns and the rents collectible, collected and in arrears could not be determined.

Inland Revenue Department

Licence Revenue Division

152. Collection of Revenue. As the result of an audit inspection I informed the Principal Receiver of Revenue I was not satisfied that there was proper control and supervision over the collection of revenue with particular reference to Entertainment Duty, Film rental tax and Sweepstake tax.

Income Tax

153. Security of Tax Records. I have drawn attention to the present office accommodation which does not permit the proper security for important tax records. The personal files of taxpayers were not maintained in a manner which ensured proper security. Income tax returns, assessment forms and correspondence, the media for raising assessments, were not numbered or indexed in the files.

154. Investigation Section. In my 1963 Report I commented on the urgent need for the re-establishment of an Investigation Section to carry out field work. This has not yet been done.

155. Arrears of Assessments. In view of the manner in which the records were maintained it was not possible to ascertain the number of assessments which had not been raised for the period under review. However, from a scrutiny made in February, 1968, approximately 17,000, returns awaited examination and necessary action.

156. Reconciliation of Receipts. The control accounts and the annual reconciliations with the Accountant General's records for the receipts for the years 1964 to 1966 have not been submitted for audit.

157. P.A.Y.E. On 1st January, 1963, the collection of income tax under the Pay As You Earn system came into operation and in my 1964 Report, I commented that it had not been possible to verify the P.A.Y.E. collections applied to individual assessments. I have been unable to satisfy myself for the period from 1st January, 1964, to 31st December, 1966, that amounts applied against assessments represent actual collections. This also applies to tax refunds under the P.A.Y.E. system insofar as the individual refunds made, were in fact related to actual collections.

158. Protection of Revenue. I am not satisfied that the manner in which the records were maintained for the financial year under review permitted proper check against fraud and irregularity and that the approved methods for the collection of Revenue were implemented and moneys which were due to Government were efficiently collected.

Estate Duty

159. Assessment and Collection of Revenue. As the result of a report made by the Commissioner of Inland Revenue in July, 1966, to the Treasury, and an audit inspection in November, 1966, I suggested to the Treasury in March, 1967, that an immediate enquiry be instituted into all aspects of the assessment of revenue in the Estate Duty Division. I have no evidence that such an enquiry was held nor have I received a reply to my memorandum and as a result I am unable to satisfy myself that there was effective assessment and collection of revenue in this Division.

Customs Department

160. Examination of Entries. I am not satisfied that the examination of entries, jerquing of manifests and the special effort to bring arrears up to date was effective during the period under review. It was necessary to issue 70 audit queries on short collections of duty, mainly as the result of wrong classification. Duty recovered totalled \$12,395.

Arrears of Revenue

161. **Inland Revenue.** The reported arrears of Income Tax at 31st December, 1966, were \$11,688,869.60, and Net Property Tax \$164,624.45. No information has been received from the Commissioner of Inland Revenue as to the arrears of Estate Duty and Entertainment Tax. A comparison of the reported arrears over the last five years is as follows:-

Year	Income Tax	Property Tax
	\$	\$
1962	4,100,620	
1963	7,204,186	
1964	8,944,339	76,086
1965	8,731,270	147,412
1966	11,688,870	164,624

162. **Customs Department.** The total arrears were \$56,418.46, and included \$20,697.83, for Import Duties and \$31,777.02 for Miscellaneous.

163. **Secretary to the Treasury.** I have received no report on the arrears of Interest and other receipts as at 31st December, 1966, under the control of the Principal Receiver of Revenue.

OTHER ACCOUNTS

164. **Government Lotteries Control Committee.** I have audited the accounts of the Lotteries Committee for the financial year ended 31st December, 1966. The net profit on Bingo was \$69,493.99, and on the Lotteries, \$37,482.25; prizes paid out amounted to \$600,480.05, for Bingo and \$108,574.40, for Lotteries. At the 31st December, 1966, the unclaimed prizes for the Lotteries amounted to \$21,845.63, and for Bingo, \$40.

165. Information was received from the Treasury in November, 1965, that the Minister of Finance had decided the proceeds were to be utilised for hospital development projects and that the precise manner in which this was to be done remained to be elaborated. I have received no further information on the matter and the amount transferred to the Consolidated Fund for the period February, 1964, to 31st December, 1966, was \$179,954.33.

Bank of Guyana

166. **Accounts.** The audited accounts for the year to 31st December, 1966, reflect a net profit of \$1,449,038.37. The statutory proportion amounting to \$724,519.19, has been paid into the Consolidated Fund.

Guyana Credit Corporation

167. **Accounts.** The audited accounts for the year ended 30th June, 1966, disclose that expenditure exceeded income by \$3,348,712. Bad Debts written off, less recoveries, amounted to \$3,173,672.

Guyana Electricity Corporation

168. **Accounts.** The audited accounts for the financial year ended 31st December, 1966, reveal an operating profit of \$2,796,436.52, and after depreciation, interest charges and taxation a net profit of \$134,625.75. The net profit for 1965, was \$69,523.05.

AUDIT OF OTHER ACCOUNTS

169. Widows' and Orphans' Pension Fund. According to the statutory provision annual accounts of the transactions of the Fund during the year ended and preceding 31st December, and a statement of the assets of the fund at that date, shall be prepared and submitted every year to me for audit and certification, and shall thereafter be laid before the National Assembly not later than the ensuing 30th June. The accounts for 1963 were submitted for audit on 17th June, 1967. The accounts for 1964 to 1966, have not been rendered for audit.

170. The income for the year ended 31st December, 1963, amounted to \$892,535.39 and expenditure \$195,206.94, resulting in an excess of Income over Expenditure of \$697,328.45. At that date the Fund stood at \$6,671,594.

171. Transport and Harbours Department. The audited accounts of the Transport and Harbours Department for the year ended 31st December, 1966, and my report thereon were submitted to the Minister of Finance on 24th July, 1967, for laying in Parliament. The deficiency on the Net Revenue Account, met from Public Funds was \$2,135,808.95.

172. Guyana Post Office Savings Bank. The accounts of the Savings Bank are audited by me in accordance with the provisions of Section 12 of the Post Office Savings Bank Ordinance. The audited accounts and my reports thereon for the year ended 31st December, 1966, were laid in the National Assembly on 8th August, 1967.

173. The profit for the year 1966 was \$75,388.19, and the Balance at the Credit of Depositors at 31st December, 1966, was \$14,596,688.50, an increase of \$339,118.54, over the balance at credit at 1st January, 1966.

174. Other Audits. Audits undertaken outside the normal programme of Government Accounts, and on which my separate Reports were submitted to the controlling authorities during the period under review were as follows:-

Audit	Number
Municipalities	2
Local Authorities	52
Trade Unions	26
Fine Funds	5
Funds	10
Other Statutory Audits ..	14

Georgetown
GUYANA.
5th July, 1968.

D. W. Dunlop,
Director of Audit.

SECTION I

ACCOUNTS SUBMITTED BY THE TREASURY

(Section 7(1) and (2) of the Financial Administration and Audit Ordinance)

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3	Deposits Fund	41
4	Statement of Current Assets and Liabilities	42
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6	Statement of Contingent Liabilities	51
7	Statement of Loans made by Government	52 - 59
8	Statement of Statutory Expenditure	60 - 64

Consolidated Fund. The fund was established by Section 109 of the Constitution of Guyana which provides that all revenues or other moneys raised or received by Government shall be paid into the fund, subject to certain exceptions mainly concerned with funds established under an Act of Parliament. Issues from the Consolidated Fund are made in accordance with the Appropriation Act and other statutory provisions. The Financial Administration and Audit Ordinance provides that the amounts standing to the credit of the General Revenue Balance and the Development Fund immediately prior to 26th May, 1966, shall be credited to the Consolidated Fund.

Deposits Fund. Under Section 17 of the Financial Administration and Audit Ordinance a Deposits Fund was established at 26th May, 1966, into which are paid balances held on deposit in respect of special funds established by law or otherwise or in certain circumstances issues from the Consolidated Fund or of any other deposits, except Trust funds. The Minister of Finance may authorise the making of advances from the Deposits Fund to an approved limit.

Statement of Public Debt. This statement shows the amount borrowed by the Government both locally and overseas and the terms of such borrowing. The proceeds are paid into the Consolidated Fund and the interest and repayment of capital charged by law on the fund. The detailed terms are shown in the statement.

Statement of Contingent Liabilities. This statement details obligations which Government might be required to discharge. The liabilities are those of a guarantor only and become actual liabilities of Government only in particular circumstances, which may be laid down in law, or in resolutions of the National Assembly.

Statement of Loans made by Government. These are loans which have been made from time to time and charged to final expenditure.

STATEMENTS

CONSOLIDATED
STATEMENT OF RECEIPTS
CURRENT

Head No.	Receipts	Original Estimates	Actual Receipts 1.1. - 25.6.66	Actual Receipts 25.5. - 31.12.66	Total Receipts	Under the Estimate	Over the Estimate
		\$	\$	\$	\$	\$	\$
I.	CUSTOMS AND EXCISE ...	45,076,000.00	14,749,651.04	30,002,537.86	44,752,188.90	323,811.10	
II.	INLAND REVENUE ...	23,075,500.00	8,661,199.92	19,071,045.35	27,732,245.27		4,656,7
III.	OTHER TAX REVENUE ...	386,000.00	198,225.46	282,429.85	480,655.31		94,6
IV.	FEES, FINES ETC. ...	1,512,800.00	679,264.26	1,139,762.62	1,819,026.88		306,2
V.	INTEREST ...	956,000.00	324,175.65	302,780.24	626,953.89	329,046.11	
VI.	RENTS, ROYALTIES ETC.	1,548,420.00	730,960.23	856,617.63	1,587,577.86	39,157.86	
VII.	LAND DEVELOPMENT SCHEMES ...	1,089,800.00	127,595.54	387,362.28	514,957.82	574,842.18	
VIII.	P.O. TELEGRAPHS AND TELEPHONES..	2,780,000.00	1,226,635.07	2,138,350.54	3,364,985.61		584,
IX.	MISCELLANEOUS UNDERTAKINGS ...	1,342,000.00	343,833.53	2,146,274.03	2,490,107.56		1,148
X.	SUNDRY CONTRIBUTIONS AND OTHER RECEIPTS.	5,883,100.00	1,107,470.37	954,776.46	2,062,246.83	3,820,853.17	
	<i>Carried forward</i> ...	83,649,620.00	28,149,009.07	57,281,936.86	85,430,945.93	5,048,552.56	6,829

LID BUDGETED FUND RECEIPTS AND PAYMENTS ACCOUNT

Head No.	Services	Original Estimates	Revised Estimates	Expenditure 1.1.66 - 25.5.66	Amount Available For Issues	Amount Issued	Under the Amount Available For Issues
		\$	\$	\$	\$	\$	\$
BUDGET							
1	GOVERNOR	78,414.00	78,414.00	29,536.86	48,877.14	44,736.85	4,140.29
2	GOVERNOR'S OFFICE... ..	40,454.00	47,554.00	13,498.29	34,055.71	19,352.78	14,702.93
3	VOLUNTEER FORCE	98,174.00	98,175.00	28,380.42	69,794.58	41,500.00	28,294.58
4	DEPARTMENT OF EXTERNAL AFFAIRS	514,341.00	609,730.00	112,327.85	497,402.15	331,725.34	165,676.81
5	GUYANA DEFENCE FORCE ...	1,916,748.00	2,041,054.00	254,986.85	1,786,067.15	1,150,000.00	636,067.15
6	SUPREME COURT AND DEEDS REGISTRY	702,614.00	775,715.00	259,875.49	515,839.51	470,465.00	45,374.51
7	MAGISTRATES... ..	574,417.00	574,417.00	205,647.02	368,769.98	350,271.00	18,498.98
8	LEGISLATURE... ..	440,666.00	461,722.00	181,331.30	280,390.70	274,221.00	6,169.70
9	AUDIT	257,237.00	257,237.00	99,098.49	158,138.51	137,639.52	20,498.99
10	OMBUDSMAN... ..	50,000.00	57,800.00	-	57,800.00	21,000.00	36,800.00
11	PUBLIC & POLICE SERVICE COMMISSIONS.	249,558.00	262,018.00	68,386.49	193,631.51	127,544.00	66,087.51
12	PUBLIC PROSECUTIONS ...	91,120.00	91,690.00	33,478.10	58,211.90	46,730.58	11,481.32
13	OFFICE OF THE PRIME MINISTER AND COUNCIL OF MINISTERS...	495,405.00	509,405.00	127,983.75	381,421.25	273,406.00	108,015.25
14	ATTORNEY GENERAL	184,118.00	184,598.00	75,917.05	108,680.95	108,570.05	110.90
15	OFFICIAL RECEIVER... ..	99,587.00	102,557.00	26,138.69	76,418.31	56,895.00	19,523.31
16	MINISTRY OF ECONOMIC DEVELOPMENT	448,054.00	449,056.00	155,090.19	293,965.81	220,943.00	73,022.81
17	MINISTRY OF HOME AFFAIRS	1,161,712.00	1,518,212.00	681,387.93	836,824.07	811,500.00	25,324.07
18	INTERIOR	319,607.00	319,607.00	88,414.31	231,192.69	211,000.00	20,192.69
19	POLICE	5,327,875.00	5,489,967.00	2,239,621.22	3,250,345.78	3,183,980.00	66,365.78
20	PRISONS... ..	932,058.00	945,058.00	320,487.26	624,570.74	584,000.00	40,570.74
21	FIRE PREVENTION... ..	622,339.00	625,639.00	243,177.25	382,461.75	337,400.00	45,061.75
22	PRINTERY... ..	628,671.00	630,571.00	241,069.35	389,501.65	361,000.00	28,501.65
23	PROBATION	121,488.00	134,645.00	49,969.19	84,675.81	74,500.00	10,175.81
24	ESSEQUIBO BOYS' SCHOOL..	127,549.00	133,181.00	42,604.81	90,576.19	85,500.00	5,076.19
25	MINISTRY OF LOCAL GOVERNMENT	647,323.00	648,238.00	132,978.09	515,259.91	364,000.00	151,259.91
26	MINISTRY OF AGRICULTURE	3,645,979.00	3,858,611.00	1,016,826.49	2,841,784.51	2,420,000.00	421,784.51
27	MINISTRY OF FORESTS, LANDS AND MINES... ..	214,284.00	218,575.00	76,675.10	141,899.90	141,500.00	399.90
28	FORESTS	535,772.00	625,772.00	182,883.28	442,888.72	421,593.00	21,295.72
29	GEOLOGICAL SURVEYS AND MINES	358,458.00	375,428.00	204,007.35	171,420.65	92,364.00	79,056.65
30	LANDS	732,199.00	732,199.00	199,543.22	532,655.78	381,557.00	151,098.78
31	MINISTRY OF TRADE, SHIPPING AND CIVIL AVIATION... ..	851,940.00	883,935.00	262,883.34	621,051.66	584,988.00	36,063.66
32	CIVIL AVIATION... ..	421,989.00	470,390.00	104,593.03	365,796.97	328,309.00	37,487.97
33	MINISTRY OF COMMUNICATIONS	285,918.00	285,918.00	28,795.19	257,122.81	257,122.00	.81
34	POST OFFICE.	1,914,022.00	2,257,034.00	666,937.22	1,590,096.78	1,590,096.00	.78
35	TELECOMMUNICATIONS... ..	552,063.00	1,114,063.00	399,407.75	714,655.25	660,655.00	54,000.25
36	TRANSPORT AND HARBOURS..	2,000,000.00	2,250,000.00	915,701.93	1,334,298.07	1,223,212.00	111,086.07
37	MINISTRY OF WORKS AND HYDRAULICS ESTABLISHMENT.	2,282,257.00	2,321,793.00	909,019.03	1,412,773.97	1,379,600.00	33,173.97
38	MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT ...	5,710,926.00	6,077,726.00	3,292,168.79	2,785,557.21	2,423,100.00	362,457.21

Head No.	Receipts	Original Estimates	Actual Receipts 1.1. - 25.5.66	Actual Receipts 25.5. - 31.12.66	Total Receipts	Under the Estimate	Over the Estimate
		\$	\$	\$	\$	\$	\$
	<i>Brought forward</i>	83,649,620.00	28,149,009.07	57,281,936.86	85,430,945.93	5,048,552.56	6,829,878.49
		83,649,620.00	28,149,009.07	57,281,936.86	85,430,945.93	5,048,552.56	6,829,878.4

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Head No.	Services	Original Estimates	Revised Estimates	Expenditure 1.1.66 - 25.5.66	Amount Available For Issues	Amount Issued	Under the Amount Available For Issues
		\$	\$	\$	\$	\$	\$
39	MINISTRY OF EDUCATION AND RACE RELATIONS ..	2,437,824.00	2,480,204.00	817,477.78	1,662,726.22	1,617,924.00	44,802.22
40	IN SERVICE TEACHER TRAINING PROGRAMME ..	156,090.00	156,090.00	61,753.58	94,336.42	94,336.00	.42
41	PRIMARY AND ALL AGE SCHOOLS	10,213,102.00	10,358,102.00	4,110,543.83	6,247,558.17	6,105,686.00	141,922.17
42	PRACTICAL INSTRUCTION CENTRES	379,230.00	379,230.00	81,278.63	297,951.37	297,308.00	643.37
43	GOVERNMENT TRAINING COLLEGE	160,724.00	174,642.00	71,020.34	103,621.66	89,696.00	13,925.66
44	TECHNICAL INSTITUTE ..	291,362.00	320,362.00	130,766.07	189,595.93	160,595.00	29,000.93
45	CARNEGIE SCHOOL OF HOME ECONOMICS	97,595.00	97,596.00	43,044.95	54,551.05	50,804.00	3,747.05
46	QUEEN'S COLLEGE	302,245.00	302,245.00	101,362.59	200,882.41	200,140.00	742.41
47	BISHOPS' HIGH SCHOOL ..	233,437.00	235,237.00	90,046.58	145,190.42	143,400.00	1,790.42
48	ANNA REGINA SECONDARY SCHOOL	43,436.00	43,436.00	13,460.69	29,975.31	27,612.00	2,363.31
49	MINISTRY OF HEALTH. ..	490,967.00	497,455.00	151,178.48	346,276.52	346,875.00	Dr. 598.48
50	MEDICAL	1,755,727.00	1,762,728.00	619,407.30	1,143,320.70	1,143,320.00	.70
51	BACTERIOLOGICAL	221,515.00	228,915.00	70,639.59	158,275.41	158,275.00	.41
52	X-RAY	124,720.00	130,221.00	56,149.49	74,071.51	74,071.00	.51
53	HOSPITALS AND DISPENSARIES.	5,875,558.00	6,126,059.00	2,511,627.44	3,614,431.56	3,573,521.00	40,910.56
54	ANALYST	90,527.00	92,727.00	32,584.36	60,142.64	59,942.00	200.64
55	HOUSING	740,638.00	1,001,409.00	295,749.00	705,660.00	650,009.00	55,651.00
56	TOWN AND COUNTRY PLANNING.	138,996.00	139,496.00	48,798.66	90,697.34	85,930.00	4,767.34
57	REGISTRATION OF BIRTHS AND DEATHS... ..	198,516.00	108,816.00	39,826.98	68,989.02	65,379.00	3,610.02
58	SOCIAL ASSISTANCE.. ..	3,279,098.00	3,457,318.00	1,082,279.41	2,375,038.59	2,337,993.00	37,045.59
59	MINISTRY OF LABOUR. ..	274,133.00	277,954.00	101,939.55	176,014.45	150,817.00	25,197.45
60	EMPLOYMENT EXCHANGE ..	56,142.00	57,143.00	20,719.69	36,423.31	29,973.00	6,450.31
61	MINISTRY OF FINANCE ..	227,504.00	227,506.00	73,208.62	154,297.38	153,500.00	797.38
62	ACCOUNTANT GENERAL. ..	1,789,640.00	2,317,428.00	680,010.19	1,637,417.81	1,637,400.00	17.81
63	CUSTOMS AND EXCISE. ..	1,207,466.00	1,751,826.00	602,450.49	1,149,375.51	994,189.00	155,186.51
64	INLAND REVENUE	1,133,722.00	2,187,944.00	599,299.09	1,588,644.91	1,582,932.00	5,712.91
65	POST OFFICE SAVINGS BANK	75,452.00	76,164.00	23,136.98	53,027.02	44,000.00	9,027.00
66	PENSIONS AND GRATUITIES	3,599,263.00	3,724,607.00	1,209,318.30	2,515,288.70	2,428,890.00	86,398.70
67	PUBLIC DEBT.	13,048,665.00	13,360,257.00	5,087,598.82	8,272,658.18	8,272,600.00	58.18
68	REVISION OF WAGES.. ..	20,000.00	20,000.00	493.41	19,506.59	12,000.00	7,506.59
69	SPECIAL SERVICE UNIT		297,019.00		297,019.00		297,019.00
		84,209,630.00	90,907,840.00	32,797,998.86	58,109,841.14	54,181,043.12	3,928,798.02
	Excess of Receipt Over issues					3,100,893.74	
						\$57,281,936.86	

**CONSOLIDATED
STATEMENT OF RECEIPTS
CAPITAL**

Head No.		Original Estimates	Actual Receipts 1.1. - 25.5.66	Actual Receipts 26.5. - 31.12.66	Total Receipts	Under the Estimate	Over the Estimates
		\$	\$	\$	\$	\$	\$
XI	REFUNDS OF LOANS	300,000.00	104,196.64	103,203.59	207,400.23	92,599.77	
XII	SALE OF LANDS, HOUSES ETC...	272,900.00	94,235.01	300,894.97	395,129.98		122,229.9
		572,900.00	198,431.65	404,098.56	602,530.21	92,599.77	122,229.9
	C.D. & W. Grants			8,030,580.93	8,030,580.93		
	A.I.D. Grants			747,856.22	747,856.22		
	U.S. Grants			883,119.17	883,119.17		
	Canadian Grants			12,800.00	12,800.00		
	Contractor Finance			890,268.96	890,268.96		
	H.M. Exchequer Loans.. . . .			728,829.81	728,829.81		
	Local Loans			8,088,464.30	8,088,464.30		
	Lotteries			103,521.68	103,521.68		
	Independence Gift			155,064.00	155,064.00		
	Canadian Loan.. . . .			238,500.00	238,500.00		
	Oxfam			6,552.00	6,552.00		
		572,900.00	198,431.65	20,289,655.63	20,488,087.28	92,599.77	122,2
	Excess of Issues			2,322,912.35			
	over receipts			22,612,567.98			

FUND

EXPENDITURES AND PAYMENTS

ACCOUNT

	Original Estimates	Revised Estimates	Expenditure 1.1.66 - 25.5.66	Amount Available For Issues	Amount Issued	Under the Amount Available For Issues
	\$	\$	\$	\$	\$	\$
GOVERNOR	2,080,000.00	2,127,488.00	300,813.95	1,826,674.05	765,268.98	1,061,405.07
JUDICIARY	110,000.00	110,001.00		110,000.00	25,001.00	84,999.00
OFFICE OF THE PRIME MINISTER..	200,000.00	200,000.00	8,797.31	191,202.69	69,800.00	121,402.69
MINISTRY OF ECONOMIC & DEVELOPMENT.	227,000.00	247,000.00	49,093.94	197,906.06	116,408.00	81,498.06
MINISTRY OF HOME AFFAIRS..	2,704,000.00	3,554,001.00	868,065.67	2,685,934.33	1,357,332.00	1,328,602.33
MINISTRY OF LOCAL GOVERNMENT..	285,000.00	285,000.00	33,586.63	251,413.37	9,000.00	242,413.37
MINISTRY OF AGRICULTURE... ..	1,659,000.00	1,711,000.00	315,818.19	1,395,181.81	1,170,000.00	225,181.81
MINISTRY OF FORESTS, LANDS AND MINES	2,009,000.00	2,133,500.00	81,165.97	2,052,334.03	546,425.00	1,505,909.03
MINISTRY OF TRADE, SHIPPING & CIVIL AVIATION... ..	3,759,000.00	3,759,001.00	108,377.24	3,650,623.76	788,807.00	2,861,816.76
MINISTRY OF COMMUNICATIONS ...	4,328,000.00	4,751,220.00	446,302.97	4,304,917.03	1,598,125.00	2,706,792.03
MINISTRY OF WORKS AND HYDRAULICS	17,685,000.00	22,172,001.00	4,714,935.02	17,457,065.98	10,407,700.00	7,049,365.98
MINISTRY OF EDUCATION AND RACE RELATIONS	2,355,000.00	2,437,002.00	297,135.94	2,139,866.06	1,041,452.00	1,098,414.06
MINISTRY OF HEALTH... ..	1,141,000.00	1,418,050.00	255,502.43	1,162,547.57	462,546.00	700,001.57
MINISTRY OF HOUSING AND RECONSTRUCTION	2,664,000.00	2,672,001.00	108,167.90	2,563,833.10	1,538,833.00	1,025,000.10
MINISTRY OF LABOUR... ..		9,456.00	22.14	9,433.86	500.00	8,933.86
MINISTRY OF FINANCE..	4,670,000.00	5,495,090.00	506,214.84	4,988,875.16	2,715,370.00	2,273,505.16
SPECIAL SERVICE UNIT.		270,250.00		270,250.00		270,250.00
	45,876,000.00	53,352,059.00	8,094,000.14	45,258,058.86	22,612,567.98	22,645,490.88
					22,612,567.98	

Statement 1 - continued

SHORT TERM BORROWING

	Actual Receipts	Actual Issues
Treasury Bills Issues	\$ 14,667,869.45	\$ 8,480,859.20
Crown Agents - Joint Consolidated Fund ...	10,571,474.76	11,961,600.00
Banks	9,991,362.84	14,788,247.85
	\$35,230,707.05	\$35,230,707.05

Treasury Bills Redeemed

Crown Agents - Joint Consolidated Fund. ..

Excess of receipts over issues

Statement 1 - continued

CONSOLIDATED FUND SUNDRY RECEIPTS

		44,710.77	Excess of receipts over issues	44,710.77
Consolidated Fund Erroneous Payments into				
SUMMARY				
		Receipts over Issues	Excess of	Issues over Receipts
CURRENT ACCOUNT	...	\$ 3,100,893.74	...	\$
CAPITAL ACCOUNT	...		...
SUNDRY RECEIPTS	...	44,710.77	...	2,322,912.35
SHORT TERM BORROWINGS	...	14,788,247.85	...	
		17,933,852.36		2,322,912.35

R. P. FARNUM,
Accountant General,
25th June, 1968.

Statement 2

CONSOLIDATED FUND BALANCE SHEET AS AT 31st DECEMBER, 1966

LIABILITIES		
Consolidated Fund Account Current		
Balance brought forward as at 26/5/66	2,085,701.21 DR	12,370,510.77
Revenue collected	57,281,936.86	
Issues from Consolidated Fund	54,181,043.12	
Less Over Issues	3,697,658.59	
Under Issues	872,905.50	
Net over Issues	<u>2,824,753.09</u>	<u>15,837,311.08</u>
51,356,290.03	5,925,646.83	
	<u>3,839,945.62</u>	
Add Appreciation of Investments	8,795.89	
Consolidated Fund: Advances to -		
Treasury Bills Amount Collected	14,667,869.45	
" Repaid	<u>8,480,859.20</u>	
Consolidated Fund: Erroneous Payments into Overdraft	44,710.77	
Balances as per Cash Book	40,236,918.72	
Less amount due to the Consolidated Fund	<u>30,245,555.88</u>	<u>5,212,691.21</u>
		<u>\$20,071,825.37</u>
ASSETS		
Consolidated Fund Account Capital		
Balance brought forward as at 26/5/66		12,370,510.77
Capital Receipts	20,289,655.63	
Issues from the Consolidated Fund	22,612,567.98	
Add Under Issues	2,658,920.58	
Less Over Issues	<u>1,515,032.62</u>	
Actual Expenditure	23,756,455.94	<u>3,466,800.31</u>
Excess of expenditure over receipts	23,756,455.94	
Investment		
Balance as at May 26, 1966	429,742.03	438,537.92
Add appreciation	<u>8,795.89</u>	<u>500,000.00</u>
Contingencies Fund		1,615,111.24
Joint Consolidated Fund - CROWN AGENTS		
Due From Accounting Officers		
Over issues	3,697,658.59	
	<u>1,515,032.62</u>	<u>5,212,691.21</u>
Less Under issues	872,905.50	
	<u>2,658,920.58</u>	<u>1,680,865.13</u>
		<u>\$20,071,825.37</u>

R. P. FARNUM,
Accountant General
25th June, 1968.

Statement 3

DEPOSITS FUND ACCOUNT
BALANCE SHEET AS AT 31st DECEMBER, 1966

LIABILITIES			ASSETS
Deposits			
General	4,817,788.82		Cash on Hand
Other Governments and Administrations	78,232.67	Dr.	Imprests
Statutory Bodies	<u>111,498.77</u>		Local
Deposits For Investment		4,851,054.92	Overseas (Australia)
General Deposits Fund Account		<u>36,787,675.73</u>	Remittances
General Revenue Fund Account		15,774,043.73	Advances
General Vote Account Current		24,100,204.49	Trusts of Other Funds, Statutory Bodies
Inter Ministries Clearance Account		3,115,589.60	Public Authorities and Institutions
Accountant General for Deposits Fund Account		220,932.93	Personal
Bank Balance as per Cash Book			Other Governments and Administrations
Deposit Fund Account	13,045,353.44		Miscellaneous
Other Bank Accounts	<u>12,618,259.59</u>		Deposits Invested
Less Amount due to the Consolidated Fund	25,663,613.03	CR.	Disallowance Account
	<u>30,245,555.88</u>	<u>4,581,942.85</u>	General Vote Account Capital
			Accountant General's Clearance Account
		<u>\$89,431,444.25</u>	
			5,837,686.62
			<u>1,814,230.01</u>
			366,736.93
			<u>1,881,032.66</u>
			9,899,686.22
			35,965,749.95
			259.23
			1,187,225.83
			<u>39,480,159.26</u>
			<u>\$89,431,444.25</u>

R. P. FARNUM,
Accountant General,
25th June, 1968.

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31st DECEMBER, 1966

ASSETS

Cash		
Cash on Hand	2,753,876.13	
Crown Agents	1,874.94	
Barclays Bank	77,523.96	
Royal Bank	1,888.84	2,835,163.87
Imprests		
Local	67,950.74	
Overseas (Australia)	720.00	68,670.74
Remittances		
	73,941.95	
	500,000.00	
	1,615,111.24	
Consolidated Fund - Contingencies Fund Account		
Joint Consolidated Fund		
Due from Accounting Officers		
Over issues	5,212,691.21	
Under issues	3,531,826.08	1,680,865.13
Investments		
Balance at 26.5.66	429,742.03	
Add appreciation	8,795.89	438,537.92
Consolidated Fund Account Capital		
Balance brought forward at 26.5.66	12,370,510.77	
Actual Capital		
Expenditure	23,756,455.94	
Less Capital		
Receipts	3,466,800.31	15,837,311.08
Advances		
Trusts or other Funds, Statutory		
Bodies Public Authorities and		
Institutions	5,837,686.62	
Personal	1,814,230.01	
Other Governments & Administrations	366,736.93	
Miscellaneous	1,881,032.66	9,899,686.22
Deposits Invested		
Disallowance Account		259.23
General Vote Account Capital		1,187,225.83
Accountant General's Clearance Account		39,480,159.26
		<u>\$109,582,682.42</u>

LIABILITIES

Deposits		
General	4,817,788.82	
Other Governments and Administrations	78,232.67	Dr.
Statutory Bodies	111,498.77	
Deposits for Investment		
Consolidated Fund Account Current		
Balance Brought forward as at 26th May, 1966	2,085,701.21	Dr.
Revenue collected	57,281,936.86	
Less Expenditure	5,925,646.83	
	3,839,945.62	
	8,795.89	
Add appreciation		
Contingencies Fund Account		
Consolidated Fund Advances to -		
Treasury Bills	6,187,010.25	
Consolidated Fund: Erroneous Payments into	44,710.77	
General Deposits Fund Account		
General Revenue Fund Account	15,774,043.73	
General Vote Account Current	24,100,204.49	
Inter Ministries Clearance Account	3,115,589.60	
	220,932.93	
Overdraft		
Bank Accounts at Bank of Guyana	40,236,918.72	
Debit on Consolidated Fund	26,084,200.23	
Less Credit on all other Accounts	14,152,718.49	
		<u>\$109,582,682.42</u>

STATEMENT OF PUBLIC DEBT AT 31st DECEMBER, 1968

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Market Value	
FUNDED DEBT					
(i) External Loans					
3% Stock 1975/80	Ord. 11/1929 Inscribed Stock Ord. 31/1913 Amendment Ord. 2/1936	\$ 9,600,000.00	\$ 4,733,339.56	\$ 4,359,637.75	Loan floated at £98 per cent on 24th July, 1929, for a term of 40 years. Converted on 1st August, 1949 and repayable on 1st February 1980 with the option of redemption at par on or after 1st February, 1975 on giving 3 months' notice. A Sinking Fund commenced on 1st February, 1950. Interest payable on 1st February and 1st August.
3% Stock 1975/80	do.	432,000.00			Stock identical and additional to the above was issued in October 1929 at £99 per cent. Conversion was effected along with the above issue.
3% Stock (1959/69)	do.	841,920.00			Floated at £96 per cent on 2nd May, 1934, for a period of 35 years with option of redemption at par on or after 1st May, 1959, on giving 3 months' notice.
3% Stock (1959/69)	do.	1,007,623.76	1,552,516.59	1,590,199.62	A Sinking Fund commenced 1st November, 1934, Interest payable on 2nd May and 2nd November. Stock at £99 per cent identical with the above issued on 1st January, 1936, for a period of 33 years. A Sinking Fund commenced on 1st May, 1950. Interest payable on 1st May and 1st November.
3½% Stock (1962/72)	Ord. 26/1941	3,888,000.00	2,887,720.86	2,791,974.66	\$2,064,000 of this issue was raised by converting at par on 20th January, 1942 the 5½% Ord. 6/1916 (17th issue) and the balance was floated on 1st July, 1942, at £100 per cent. The period of the loan is 30 years with option of redemption at par on or after 1st July, 1962 on giving 3 months' notice. A Sinking Fund commenced on 1st January, 1943. Interest payable on 1st January and 1st July.
3½% Stock (1966/68)	Ord. 13/1951	10,464,000.00	5,194,950.85	5,516,251.91	Floated at £97 per cent on 15th August, 1951 for 17 years with option of redemption at par on or before 15th August, 1966 on giving 3 months' notice. A Sinking Fund commenced on 15th February, 1952. Interest payable on 15th February and 15th August.
5% Stock (1980/85)	Ord. 55/1955	16,992,000.00	2,403,361.23	2,270,696.83	Floated at £96.105 per cent on 30th April, 1956, for a period of 29 years with option of redemption at par on or after 15th March 1980 on giving 3 months' notice. A Sinking Fund commenced on 15th September, Interest payable on 15th March and 15th September.
SUPPLEMENTARY SINKING FUND					In addition a Supplementary Sinking Fund in respect of the loan raised under Ord. 55/1955 commenced in 1956.
TOTAL External Loans		43,225,543.76	19,994,091.49	19,815,707.87	

Statement 5 - continued

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks																																
			Ledger Value	Market Value																																	
(ii) Internal Loans																																					
3% Bonds (1967/1968)	Ord. 6/1916 as amended by Ords. 9/1922, 15/1922 and 20/1924	\$ 412,600.00	\$ 642,259.42	\$ 654,384.73	Original amount of loan was \$9,449,800. The sum of \$8,825,700 was redeemed and the following issues were converted into 3% in 1967/68 with the option of redemption after 10 years from the date of conversion. Interest payable 1st January and 1st July.																																
					<table border="0"> <tr> <td>Issue</td> <td>Date</td> <td>Amount Received</td> <td>Amount Converted</td> </tr> <tr> <td>\$</td> <td></td> <td>\$</td> <td>\$</td> </tr> <tr> <td>145,750</td> <td>1.1.17</td> <td>100,650</td> <td>45,100</td> </tr> <tr> <td>386,500</td> <td>1.6.17</td> <td>206,400</td> <td>180,100</td> </tr> <tr> <td>37,850</td> <td>1.6.17</td> <td>17,600</td> <td>20,250</td> </tr> <tr> <td>35,950</td> <td>1.1.18</td> <td>33,250</td> <td>2,700</td> </tr> <tr> <td>381,850</td> <td>1.6.18</td> <td>262,850</td> <td>119,000</td> </tr> <tr> <td>123,200</td> <td>1.1.28</td> <td>77,750</td> <td>45,450</td> </tr> </table>	Issue	Date	Amount Received	Amount Converted	\$		\$	\$	145,750	1.1.17	100,650	45,100	386,500	1.6.17	206,400	180,100	37,850	1.6.17	17,600	20,250	35,950	1.1.18	33,250	2,700	381,850	1.6.18	262,850	119,000	123,200	1.1.28	77,750	45,450
Issue	Date	Amount Received	Amount Converted																																		
\$		\$	\$																																		
145,750	1.1.17	100,650	45,100																																		
386,500	1.6.17	206,400	180,100																																		
37,850	1.6.17	17,600	20,250																																		
35,950	1.1.18	33,250	2,700																																		
381,850	1.6.18	262,850	119,000																																		
123,200	1.1.28	77,750	45,450																																		
3% Bonds 1967 ...	do.	211,500.00			Identical with the above a loan of \$335,100 was floated on 1st January, 1929, for a period of 38 years. The sum of \$123,600 was redeemed and the balance was converted in 1939 into 3% bonds redeemable at par in 1967 with the option of redemption after 10 years from the date of conversion. Interest payable 1st January and 1st July.																																
3% Debentures(1976/86)	Ord. 5/1945	5,000,000.00	1,684,291.78	1,394,829.59	Issued at par on 1st January 1946 for a period of 40 years with option of redemption at par on or after 1st January, 1976. A Sinking Fund commenced on 1st January, 1946. Interest payable 1st January and 1st July.																																
3% Debentures (1966/71)	Ord. 9/1951	800,000.00	600,076.87	601,373.65	Issued at par on 2nd July, 1951 for 20 years with option of redemption at par after 15 years on giving 6 months' notice. A Sinking Fund commenced 1st July, 1954. Interest payable 1st January and 1st July.																																
4% Debentures 1st Issue (1966/86)	Ord. 17/1953	1,534,300.00	321,634.72	311,687.38	Issued at par on 31st December, 1956 for a period of 30 years with option of redemption at par on or after 1st January, 1966 or giving 6 months' notice. A Sinking Fund commenced 1st January, 1959. Interest payable 1st January, and 1st July.																																

Statement 5 - continued

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Market Value	
(ii) Internal Loans (cont'd)					
4% Debentures 2nd Issue (1967/87)	Ord. 17/1953	\$ 1,313,750.00	\$ 215,600.36	\$ 231,144.17	A further issue at par was raised on 1st January, 1957, for a period of 30 years with option of redemption at par on or after 1st January, 1967, on giving 6 months' notice. A Sinking Fund commenced on 1st January, 1960. Interest payable 1st January and 1st July.
6% Debentures 1st Issue (1969/79)	Ord. 54/1956	\$ 3,600,000.00	\$ 767,330.70	\$ 746,164.53	Issued on 1st June, 1959 for a period of 20 years with option of redemption at par on or after 1st June, 1969, on giving 6 months' notice. Sinking Fund commenced on 1st June, 1962. Interest payable 1st June and 1st December.
5% Debentures 2nd Issue (1969/79)	Ord. 54/1956	\$ 5,000,000.00	\$ 930,542.84	\$ 901,426.69	A further issue of £98 per cent raised on 1st December, 1959 for a period of 20 years with option of redemption at par on or after 1st December, 1969, on giving 6 months' notice. Sinking Fund commenced on 1st December, 1962. Interest payable on 1st June and 1st December.
5% Debentures (1973/88)	Ord. 13/1958	\$ 300,000.00	\$ 36,153.00	\$ 38,924.93	Issued on 1st November, 1958, for a period of 30 years with option of redemption on or after 1st November, 1973, on giving 6 months' notice. Sinking Fund contribution commenced 1st November, 1961. Interest payable 1st May and 1st November.
6% Debentures 1st Issue (1971/81)	Ord. 9/1960	\$ 2,500,000.00	\$ 258,194.18	\$ 259,350.92	Issued at par on 1st December, 1961 for a period of 20 years with option of redemption at par on or after 1st December, 1971, on giving 6 months' notice. Sinking Fund commenced on 1st December, 1964. Interest payable on 1st June and 1st December.
6% Debentures 2nd Issue (1974/84)	Ord. 9/1960	\$ 2,000,000.00	\$ 35,760.04	\$ 38,098.03	A further issue at par on 1st August, 1964, for a period of 20 years with option of redemption at par on or after 1st August, 1974, on giving 6 months' notice. Sinking Fund commenced on 1st August, 1966. Interest payable 1st June and 1st December.

Statement 5 - continued

Description of Loan	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loan (cont'd)					
Treasury Savings Certificates (1968/71/74)	Ord. 12/1965	\$ 2,844,190.54	\$ 650,710.42	\$ 670,156.08	Issued in 1965 and redeemable on or after 3½ years at a premium of 10% on or after 6½ years at a premium of 40% on or after 9½ years at a premium of 100%. A Sinking Fund commenced 1st January, 1965.
7% Debentures 1st Issue (1975)	Ord. 15/1965	2,821,850.00			Fixed-date debentures issued at par on 1st September, 1965, for a period of 10 years. Sinking Fund will commence 1st September, 1967. Interest payable 1st March and 1st September.
7% Debentures 2nd Issue (1975)	Ord. 15/1965	2,526,250.00			A further issue identical with above issued at par on 1st December, 1965, for a period of 10 years. Sinking Fund will commence 1st December, 1967. Interest payable 1st June and 1st December.
Treasury Savings Certificates (1969/72/76)	Ord. 22/1966	242,550.00			Issued in 1966 and redeemable on or after 3½ years at a premium of 10%; on or after a period of 6½ years at a premium of 40% on or after a period of 10 years at a premium of 100%.
7% Debentures 1st Issue (1968)	do.	805,850.00			Issued at par on 15th June, 1966 for a period of 20 years. Sinking Fund will commence on 15th June, 1968. Interest payable on 15th June and 15th December.
7% Debentures 2nd Issue (1986)	do.	215,400.00			Issued at par on 15th September, 1966, for a period of 20 years. Sinking Fund will commence on 15th September, 1968. Interest payable on 15th March and 15th September.
7% Debentures 3rd Issue (1986)	do.	22,850.00			Issued at par on 15th December, 1966, for a period of 20 years. Sinking Fund will commence 15th December, 1968. Interest payable on 15th June and 15th December.
TOTAL - Internal Loans		32,151,090.54	6,142,554.33	5,837,540.70	
TOTAL - External Loans		43,225,543.76	19,994,091.49	19,815,707.87	
TOTAL - Funded Debt		75,376,634.30	26,136,645.82	25,653,248.57	

Statement 5 - continued

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
Unfunded Debt Internal Loans					
7% Equated Annuity Debentures - 1st Issue 1965/75	Ordinance 15/1965	\$ 4,805,323.20	\$	\$	Equated annuity debentures totalling \$5,178,150 issued on 1st September, 1965; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st March and 1st September. The first instalment commenced on 15th March, 1966 and the final instalment will be paid on 1st September, 1975.
7% Equated Annuity Debentures - 2nd Issue 1965/75	do.	50,019.20	\$	\$	Equated annuity debentures totalling \$53,900 issued on 1st December, 1965, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st December and 1st June. The first instalment commenced on 1st June, 1966 and the final instalment will be paid on 1st December, 1975.
7% Equated Annuity Debentures 1st Issue 1966/86	Ordinance 22/1966	5,731,461.18	\$	\$	Equated annuity debentures totalling \$5,799,900 issued on 15th June, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th December and 15th June. The first instalment commenced on 15th December, 1966 and the final instalment will be paid on 15th June, 1986.
7% Equated Annuity Debentures 2nd Issue 1966/86	do.	527,550.00	\$	\$	Equated annuity debentures totalling \$527,550 issued on 15th September, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th March and 15th September. The first instalment will be paid on 15th March, 1967 and the final instalment on 15th September, 1986.
7% Equated Annuity Debentures 3rd Issue 1966/86	do.	476,350.00	\$	\$	Equated annuity debentures totalling \$476,350 issued on 15th December, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th June and 15th December. The first instalment will be paid on 15th June, 1967, and the final instalment on 15th December, 1986.
TOTAL - UNFUNDED DEBT - INTERNAL LOANS		11,590,703.58			

Statement 5 - continued

Description of Loan	Authority	Amount Outstanding	Remarks
<p>Unfunded Debt External Loans Commonwealth Development and Welfare Loans</p>		<p>\$ 401,812.10</p>	<p>The original amount of the loan was \$1,177,631.62. The amount outstanding was made up as follows:- (a) D446 & A (i) Purchase of Rice Mill) (ii) Rice Cultivation Mahaicony/Abary) \$351,618.06 (b) D537 Rural Housing Development 4,867.90 (c) D545 & A Corentyne Drainage and Irrigation Block III 40,730.20 (d) D546 Drainage and Irrigation Bloomfield/Whim 4,595.94 \$401,812.10</p>
<p>United Kingdom Exchequer Loans</p>		<p>60,516,370.84</p>	<p>(a)(i) Raised by 10 issues over the period 1945-1950. Repayable by 20 equated annuities at 3½% from 1.1.56. (a)(ii) Raised by 4 issues over the period 1945-1950. Free of interest for 3 years and thereafter repayable by 10 equated annuities at 3%. (b) Raised by 10 issues over the period 1945-1956. Repayable by 20 equated annuities at 3%. (c) Raised by 12 issues over the period 1946-1952. Free of interest for 5 years and thereafter repayable by 15 equated annuities at 3%. (d) Raised by 7 issues over the period 1945-1949. Free of interest for 5 years and thereafter repayable by 15 equated annuities at 3%.</p>
<p>United Kingdom Development Loan Barclays Overseas Development Corporation Guyana Electricity Corporation</p>	<p>Ord. No. 22/1966 Ord. No. 30/1960</p>	<p>728,829.81 1,200,000.00</p>	<p>Terms and conditions of loan not yet agreed. Received on 31st December, 1960, for the purpose of applying towards the purchase of all issued shares of the Demerara Electric Co. Ltd. Interest at 7% payable quarterly on 31st March, 30th June, 30th September and 31st December. Repayable in one amount at the expiration of 10 years.</p>
<p>Commonwealth Development Corporation Rice Loan</p>	<p>Legislative Council Resolution L11 dated 19th December, 1952</p>	<p>4,536,000.00</p>	<p>Agreement entered into with Commonwealth Development Corporation re loan to the Guyana Rice Development Company. Loan became due and payable at 30th April, 1966. Interest payable at the rate of 7½% per annum.</p>

Statement 5 - continued

Description of Loan	Authority	Amount Outstanding	Remarks
Taylor Woodrow (Overseas Ltd.) Bank of Guyana		1,246,376.04	Raised by the issue of 8 promissory notes totalling \$1,424,429.76 to Taylor Woodrow (Overseas) Ltd. bearing interest at the rate of 5% per annum.
International Bank for Reconstruction and Development Guyana Credit Corporation...	Ord. No. 13/1960	787,635.99	The amount of loan US \$919,017. Repayable on 25th October, 1970 with interest at rate of 5% and 5%. Balance of loan at 31st December 1966 was US \$465,017.
United States Agency for International Development... Atkinson Field/Mckenzie Road	Ord. No. 22/1966	883,119.17	Loan agreement for US \$7,500,000; interest payable semi-annually in US dollars or unpaid principal and unpaid interest due, at the rate of 1% per annum during the first 10 years after the first disbursement and 2% per annum thereafter in both cases computed on the basis of 365 days a year. Repayment in US dollars over a period not exceeding 40 years as follows: - in 61 equal semi-annual instalments, the first instalment to be due and payable 9% years after the first interest payment is due.
Canadian External Aid Office Control Surveys, aerial photography and topographical mapping	Ord. 22/1966	238,500.00	Loan agreement for Canadian \$1,800,000; interest free and repayable in Canadian dollars in 80 semi-annual instalments commencing on 31st March, 1977 and ending on 30th September, 2017.
TOTAL - EXTERNAL LOANS		70,538,643.95	
TOTAL - INTERNAL LOANS		11,590,703.58	
TOTAL - UNFUNDED DEBT		82,129,347.53	
TOTAL - FUNDED DEBT		75,376,634.30	
TOTAL		157,505,981.83	
SHORT TERM BORROWINGS			
Treasury Bills		6,187,010.25	
Bank Overdraft		8,116,569.36	
TOTAL		171,809,561.44	

Statement 5 - continued

SUMMARY

Description	Amount Outstanding	Sinking Funds		Mean Market Value					
		Internal	External	Ledger Value					
				Amount	Internal	External	Amount	Internal	External
FUNDED DEBT	\$ 75,376,634.30	\$ 32,151,090.54	\$ 43,225,543.76	\$ 26,136,645.82	\$ 6,142,554.33	\$ 19,994,091.49	\$ 25,653,248.57	\$ 5,837,540.70	\$ 19,815,707.87
UNFUNDED DEBT	82,149,347.53	11,590,703.58	70,538,643.95						
TOTAL	157,505,981.83	43,741,794.12	113,764,187.71	26,136,645.82	6,142,554.33	19,994,091.49	25,653,248.57	5,837,540.70	19,815,707.87
SHORT TERM BORROWINGS									
Treasury Bills	6,187,010.25	6,187,010.25							
Bank Overdraft	8,116,569.36	8,116,569.36							
	171,809,561.44	58,045,373.73	113,764,187.71	26,136,645.82	6,142,554.33	19,994,091.49	25,653,248.57	5,837,540.70	19,815,707.87

SUMMARY OF EXTERNAL LOANS.

	AMOUNT	
G \$	£	
AMOUNT PAYABLE IN US DOLLARS ..	1,670,755	16 U.S. \$984,498.87
AMOUNT PAYABLE IN CANADIAN DOLLARS	238,500	00 CAN. \$150,000.00
AMOUNT PAYABLE IN £ STERLING ..	111,854,932	55 £ Sterling £23,303,110.18s.11½d.
	113,764,187	71

R. P. FARNUM,
Accountant General
11th June, 1968.

**STATEMENT OF CREDITS GUARANTEED BY THE GOVERNMENT AS AT
31st DECEMBER, 1966**

PARTICULARS	LIABILITY TO	AUTHORITY	MAXIMUM LIABILITY CONTRACTED	LIABILITY AT 31.12.66
Deficiency in Post Office Savings Bank	Depositors	Post Office Savings Bank Ord. Section 8 Chapter 133	\$	\$
Local Authority - Newtown Country District..	Colonial Life Insurance Co. ...	Executive Council Memorandum No. 669 of 4th December 1957... ..	120,000.00	78,198.62
Co-operative Societies..	Barclays Bank D.C.O.	Executive Council Memorandum No. 476 of 19th October 1960... ..	670,000.00	344,031.00
Guyana Electricity Corporation,...	A.I.T. (Guyana) Partnership. ...	July 1961 July 1964	9,305,832.00 3,419,361.60	4,308,716.11 3,242,690.78
Non-Negotiable and Non-Interest Bearing Notes for U.S. \$1,440,000 executed and delivered pursuant to the provisions of Section 12 of Article V of Articles of Agreement of the International Bank for Reconstruction and Development	International Bank for Reconstruction and Development ...	ACCRUED INTEREST	2,440,000.00	447,500.00
Non-Negotiable and Non-Interest Bearing note for U.S. \$729,000 executed and delivered pursuant to the provisions of Section 2(C) of Article II of the Articles of Agreement of the International Development Association	International Development Association	International Financial Organisation Act 2/1966.. ...	1,240,000.00	2,440,000.00
Guyana Rice Development Company Limited	Barclays Bank D.C.O.) Royal Bank of Canada)	Resolution VI passed by the First Legislative Assembly on November 29, 1961	4,000,000.00	3,787,747.25
	TOTAL ...		TOTAL ...	16,848,772.66

R. P. FARNUM,
Accountant General
25th June, 1968.

Statement 7

STATEMENT OF OUTSTANDING LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND AT 31st DECEMBER, 1966

Loaned to	Total of Loans Made	Amount outstanding 1.1.66	Loans Repaid 1.1.66 - 31.12.66	Balance outstanding on 31.12.66	Terms of Loan
Mayor and Town Council, Georgetown, for Sewerage	\$ 2,500,079.84	\$ 1,005,391.78	\$ 53,975.21	\$ 951,416.57	Repayable by a fixed annual charge of \$84,136.96 ceasing in 1980. Interest 3% per annum.
Mayor and Town Council, Georgetown, for a Municipal Water Supply ...	853,250.00	407,068.10	21,853.74	385,214.36	Repayable by a fixed annual charge of \$34,065.78 ceasing in 1980. Interest 3% per annum.
Mayor and Town Council, Georgetown, for Georgetown Replanning Schemes	32,380.69	13,821.81	1,794.68	12,027.13	Repayable in annuities of \$2,278.34 over 20 years from 1953. Interest 3%.
Mayor and Town Council, Georgetown, for Potable Water.	463,702.00	173,853.08	26,541.67	147,311.41	Repayable in annuities of \$32,626.53 over 20 years from 1953. Interest 3%.
Central Housing and Planning Authority for Rural Housing Departments in Essequibo.	37,108.44	5,660.34	Nil	5,660.34	Repayable in annuities in 20 years from 1946. Interest 3%.
Local Authorities Bloomfield-Whim for improvement of Drainage and Irrigation in the area	49,723.18	26,786.96	Nil	26,786.96	Free of interest for 5 years and then repayable in 15 equated annuities. Interest 3%.
Housing Loans to Public Officers..	480,000.00	104,088.29	3,823.85	100,264.44	Varying periods by Public Officers. Interest 3%.
Housing Loans to Public Officers..	300,000.00	300,000.00	Nil	300,000.00	Repayable in 30 years by Sinking Fund contribution with effect from 1961. Interest 3%.

and then repayable in 15 equal payments, interest 3%.

and then repayable in 15 equal payments, interest 3%.

Description	187,500.00	187,500.00	187,500.00	187,500.00	187,500.00	187,500.00
New Amsterdam, Improvement of Water Supply	187,500.00	187,500.00	187,500.00	187,500.00	187,500.00	187,500.00
Extension of Georgetown Pure Water Supply to areas comprising the Greater Georgetown area	419,067.08	419,067.08	419,067.08	419,067.08	419,067.08	419,067.08
Reconstruction of Seawall sluice..	70,027.24	70,027.24	70,027.24	70,027.24	70,027.24	70,027.24
Agricola	19,200.00	9,244.26	9,244.26	2,440.47	2,440.47	6,803.79
Ann's Grove - Two Friends	3,000.00	1,285.72	1,285.72	Nil.	1,285.72	1,285.72
Adventure	1,950.00	1,170.00	1,170.00	195.00	195.00	975.00
Alexander Village	11,500.00	8,214.28	8,214.28	1,347.15	1,347.15	6,867.13
Bartica	12,000.00	8,400.00	8,400.00	2,400.00	2,400.00	6,000.00
Bel-Air, West Coast, Berbice.	10,500.00	3,988.80	3,988.80	Nil.	3,988.80	3,988.80
Betervewagting-Triumph.	36,900.00	22,625.23	22,625.23	5,287.71	5,287.71	17,337.52
Bushlot	600.00	60.00	60.00	60.00	60.00	-
Best	3,500.00	3,062.50	3,062.50	Nil.	3,062.50	3,062.50
Buxton.	72,700.00	48,275.00	48,275.00	1,806.27	1,806.27	46,468.73
Buxton/Friendship	5,000.00	5,000.00	5,000.00	Nil.	5,000.00	5,000.00
Canals Polder.	9,000.00	7,714.26	7,714.26	Nil.	7,714.26	7,714.26
Canfield-Endeavour-Amsterdam	7,500.00	2,150.00	2,150.00	750.00	750.00	1,400.00
Clonbrook	9,600.00	5,647.61	5,647.61	Nil.	5,647.61	5,647.61
Crabwood Creek	25,000.00	15,000.00	15,000.00	2,500.00	2,500.00	12,500.00
Craig	32,050.00	29,665.00	29,665.00	397.50	397.50	29,267.50
Central Leguan	7,000.00	5,910.00	5,910.00	1,570.00	1,570.00	4,340.00
D'Edward	2,000.00	800.00	800.00	Nil.	800.00	800.00
East Coast Berbice.	1,200.00	171.48	171.48	Nil.	171.48	171.48
Fyrish	4,500.00	1,758.58	1,758.58	145.00	145.00	1,613.58
Eastern Mahaicony	1,600.00	.01	.01	Nil.	.01	.01
Golden Grove-Nabaclis	10,000.00	4,285.72	4,285.72	Nil.	4,285.72	4,285.72
Good-Intent - Sisters	6,450.00	1.28	1.28	Nil.	1.28	1.28
Henrietta-Richmond	2,500.00	302.50	302.50	302.50	302.50	Nil.
Hopetown.	13,600.00	4,594.28	4,594.28	Nil	4,594.28	4,594.28
Huist'Dieren.	25,000.00	7,517.97	7,517.97	700.00	700.00	6,817.97

Loan of \$375,000.00% Council to reimburse Government 50% of interest and Sinking Fund charges.

Loan of \$838,134.15: Council to reimburse Government 50% of interest and sinking fund charges. Repayable in 20 years, Interest 4%.

Loan for 10 years at 6%.

Loan for 7 years at 6%.

Loan for 10 years at 6%.

Loan for 7 years at 6%.

Loan for 10 years at 6%.

Loans to be repaid at the rate of 6%.

Loans to be repaid at rate of 6%.

Loans to be repaid at rate of 6%.

Loans to be repaid at rate of 6%.

Statement 7 - continued

Lended to	Total of Loans Made	Amount outstanding 1.1.66	Loans Repaid 1.1.66 - 31.12.66	Balance outstanding on 31.12.66	Terms of Loan
Kingelly	\$ 11,500.00	5,972.25	Nil	5,972.25	Loan for 7 years at 6%.
Kitty and Alexanderville.	36,000.00	8,776.20	3,300.00	5,476.20	Loan for 10 years at 6%.
La Grange	4,630.00	725.87	Nil	725.87	Loan for 7 years at 6%.
Lancaster-Liverpool-Manchester.	5,000.00	1,428.57	Nil	1,428.57	Loan for 20 years at 6%.
Lancaster-Manchester	19,598.60	16,658.81	Nil	16,658.81	Loan for 7 years at 6%.
Limlair	8,700.00	5,658.85	Nil	5,658.85	Loan for 7 years at 6%.
Lodge	49,643.58	26,806.59	Nil	26,806.59	Loan for 5 years at 6%.
Lot 27	6,000.00	5,199.45	2,400.00	2,799.45	Loan for 5 years at 6%.
Lot 52 - 56... ..	21,000.00	3,635.00	3,000.00	35.00	Loan for 5 years at 6%.
Lot 57 - 66... ..	42,000.00	18,000.00	4,000.00	14,000.00	Loan for 15 years at 4%.
Lot 67 - 74... ..	15,000.00	3,933.48	1,000.00	2,933.48	Loan for 10 years at 6%.
Lot 78 - 79... ..	15,850.00	9,952.69	753.25	9,199.44	Loan for 7 years at 7%.
Mahaica-Helena-Supply	4,000.00	2,400.00	400.00	2,000.00	Loan for 10 years at 6%.
Mahaicony Central... ..	25,400.00	19,300.00	1,807.72	17,492.28	Loan for 7 years at 7%.
Mahaicony Eastern... ..	12,000.00	12,000.00	Nil	12,000.00	Loan for 10 years at 6%.
Mocha	4,100.00	3,690.00	410.00	3,280.00	Loan for 10 years at 6%.
Meadow Bank... ..	3,300.00	1,320.00	Nil	1,320.00	Loan for 10 years at 6%.
Morawhanna	10,007.00	5,655.09	697.14	4,957.95	Loan for 10 years at 7%.
North Klien Pouderoyen	2,000.00	600.00	200.00	400.00	Loan for 10 years at 7%.
Newtown... ..	19,000.00	19,000.00	Nil	19,000.00	Loan for 10 years at 7%.
Plaisance,	40,553.00	27,212.20	Nil	27,212.20	Loan for 15 years at 4%.
Plaisance-Sporendaam	24,500.00	12,323.31	Nil	12,323.31	
Queenstown	8,500.00	7,492.00	800.00	6,692.00	
Rosignol	5,500.00	3,500.00	Nil	3,500.00	
Rose Hall	35,000.00	24,534.11	395.84	24,138.27	
Sporendaam	9,900.00	6,106.66	Nil	6,106.66	
Sheet Anchor & Palmyra	12,950.00	7,211.95	2,408.30	4,803.65	

Statement 7 - continued

Stanleytown	5,800.00	5,220.00	Nil	5,220.00	5,220.00	Loan for 7 years at 5%.
Suddie	10,919.00	59.51	Nil	59.51	Nil	Loan for 5 years at 6%.
Unity-Lancaster	2,200.00	314.29	314.29	Nil	1,600.00	Loan for 5 years at 6%.
Vreed-en-Hoop	2,000.00	1,600.00	Nil	1,600.00	3,084.96	Loan for 5 years at 6%.
Whim	20,000.00	4,228.41	1,143.45	2,200.00	2,200.00	Loan repayable in the same year.
Weldaad	2,200.00	2,200.00	Nil	2,200.00	3,158.00	Rates various.
Temporary Loans to Local Authorities	43,506.79	3,758.00	600.00	3,758.00	37.07	M.P. 295/1/2. Loan for 15 years at 4%.
Fisheries Development Loans	17,857.32	37.07	Nil	37.07	210,331.35	M.P. 140/7/20/14. Ordinance 2/1922 Repayable at end of crop at 3%.
Loans to Rice Growers and Food Production Loans	1,796,211.43	211,289.17	957.82	211,289.17	900.00	F. S. G314/55. Rate 5%.
Loans to Indian Education Trust	7,000.00	1,900.00	1,000.00	1,900.00	4,900.00	S. W. 21/56 Interest free.
Loans to Y.M.C.A. - New Amsterdam	5,300.00	4,900.00	Nil	4,900.00	3,087.53	Leg. Co. Ad Hoc Committee.
Loans to Pomeroy Farmers	4,724.46	3,087.53	Nil	3,087.53	50,866.08	M.P. 265/1/2. Rate 4%. Number of years: Various.
Loans to construction of houses for Settlers at Cane Grove - Vergenoegen Land Settlement	116,810.27	51,322.10	456.02	51,322.10	786,132.78	M.P. 140/232/7. Interest free. Repayable in 15 years.
Loans to Minor Industries	6,920.00	36.68	37.00	36.68	14,589.52	On completion of study course. Interest Rate: Various.
Loans to Methodist Church in Guyana	14,353.00	1,000.00	1,000.00	1,000.00	14,589.52	S. W. 14/48. Loan for 20 years at 4%.
Loans to University Students	1,222,237.92	906,955.57	120,822.79	906,955.57	6,199.67	Ord. 11/1953. Loan for 5 years at 6%.
Loans to Drainage and Irrigation Board	35,000.00	16,413.20	1,823.68	16,413.20	85,180.00	No fixed terms F.S.G. 363/53.
Proprietor - Pln. Elizabeth Ann	6,499.67	6,199.67	Nil	6,199.67	215.00	M.P. 140/7/20/14.
Loans to Hindu Religious Society	85,180.00	85,180.00	Nil	85,180.00	Nil	M.P. 31/11/10/1. Repayable in 10 years.
Loans to Settlers, Anna Regina	70,142.00	215.00	Nil	215.00	55,325.36	S. W. 23/59(21) 563/57. Repayable in 5 years after completion of works at 5%.
Bartica River Defences	17,677.76	1,700.03	1,700.03	1,700.03	96,535.71	F.S.G. 276/56 Loan for 20 years at 4%.
Loan to Georgetown Town Council - Cleaning of Sussex Canal	69,156.70	69,156.70	13,831.34	69,156.70	2,557.88	Loan for 7 years at 6% S.W. 24/58.
Block III - Cattle Pastures	96,535.71	96,535.71	Nil	96,535.71		
Loan to Proprietor, Pln. Ridge, Wakenaam	2,557.88	2,557.88	Nil	2,557.88		

Statement 7 - continued

Loaned to	Total of Loans Made	Amount outstanding 1.1.66	Loans Repaid 1.1.66 - 31.12.66	Balance outstanding on 31.12.66	Terms of Loan
Loans to Domestics to Canada ...	\$ 24,978.50	3,325.32	\$ 1,237.79	2,087.53	Loans to each batch repayable in 2 years.
Loans to RoseHall Village - Permanent Drainage System ...	68,500.00	54,800.02	Nil	54,800.02	Repayable in 30 years at 4%.
Reconditioning of North Klien Ponderoyen Drainage Improvement Works ...	39,569.64	31,655.71	Nil	31,655.71	Ord. in Council No. 62 of 1958. Loan for 30 years at 4%.
Manchester-Lancaster Country District...	4,165.64	4,165.64	Nil	4,165.64	F.S.G.170/54/11(2) Loan for 20 years at 6%.
Recruitment of Farm Workers..	12,735.43	1,830.36	Nil	1,830.36	S.W.27/60. Loans to each batch repayable in 2 years at 6%.
Loan to Mara Settlers - Purchase of Pure Strain Seed Padi ..	768.44	768.44	Nil	768.44	Executive Council 17/5/61(375). Repayable on reaping crop at 6%.
Lesbikuri Rice Mill Co-operative Society ...	56,148.37	56,148.37	Nil	56,148.37	C.D.338/56/3/B. Repayable in 20 years at 7%.
Mibikuri/Johanna Rice Mill Co-operative Society...	89,942.86	89,942.86	Nil	89,942.86	Repayable in 20 years at 7%.
Joanna/Yakusari Rice Mill Society ...	60,340.62	60,340.62	Nil	60,340.62	Repayable in 20 years at 7%.
La Retrai Village District. ...	17,873.00	16,120.97	Nil	16,120.97	D.I.18/1/12. Repayable in 30 years at 6%.
Loan to Printing and Publishing Workers Co-operative Society Ltd.	16,500.00	16,500.00	Nil	16,500.00	Repayable in 5 years at 6%.
Loan to Hyde Park Pig-Rearers ...	5,000.00	5,000.00	Nil	5,000.00	
Loan to Co-operative Training Institute..	6,000.00	6,000.00	Nil	6,000.00	
Loan to Parika Pig-Rearers Co-operative Society Ltd. ...	5,000.00	5,000.00	350.00	4,650.00	Repayable in 5 years at 6%.

Statement 7 - continued

Transport & Harbours Department ..	430,000.00	Nil	430,000.00	430,000.00	Nil	430,000.00		
Government Produce Depot - Georgetown ..	42,000.00	Nil	42,000.00	42,000.00	Nil	42,000.00		
Government Produce Depot - New Amsterdam ..	5,000.00	Nil	5,000.00	5,000.00	Nil	5,000.00		
Government Processing Factory ..	75,000.00	Nil	75,000.00	75,000.00	Nil	75,000.00		
Milk Pasteurization Plant ..	20,000.00	Nil	20,000.00	20,000.00	Nil	20,000.00		
Ham and Bacon Factory ..	25,000.00	Nil	25,000.00	25,000.00	Nil	25,000.00		
Guyana Credit Corporation ..	16,013,028.67	Nil	16,013,028.67	16,013,028.67	Nil	16,013,028.67		
Guyana Airways Corporation ..	930,000.00	Nil	930,000.00	930,000.00	Nil	930,000.00		
Guyana Electricity Corporation ..	9,901,157.67	Nil	9,901,157.67	9,901,157.67	Nil	9,901,157.67		
International Bank for Reconstruction and Development - Part Subscription ..	304,243.20	Nil	304,243.20	304,243.20	Nil	304,243.20		Subscription towards 160 shares of V.S. \$1,000 each of Capital stocks of the Bank.
International Development Association - Part Subscription.	149,293.37	Nil	149,293.37	149,293.37	Nil	149,293.37		Subscription towards 100 shares of the Association valued \$810,000 (V.S.)
International Finance Corporation ..	153,361.24	Nil	153,361.24	153,361.24	Nil	153,361.24		Purchase of 89 fully paid shares of \$1,000 (V.S.) each of the Capital Stock of the Corporation, Purchase made on 9th December, 1966.
Bush Lot Local Authority West Coast, Barbice ..	9,247.40	-	9,247.40	9,247.40	-	9,247.40		To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
Mon Choisi (Rosignol, D'Edward, Cotton Tree/ Zee Zight) ..	3,668.02	-	3,668.02	3,668.02	-	3,668.02		do.
Palmyra ..	10,221.29	-	10,221.29	10,221.29	-	10,221.29		do.
Fyrish - Gibraltar ..	4,690.90	-	4,690.90	4,690.90	-	4,690.90		do.
Rosehall ..	3,984.88	-	3,984.88	3,984.88	-	3,984.88		do.
Whim/Limlair ..	13,129.18	-	13,129.18	13,129.18	-	13,129.18		do.
No. 47 (47 - 48) ..	2,029.23	-	2,029.23	2,029.23	-	2,029.23		do.
No. 53 (52 - 56) ..	8,980.37	-	8,980.37	8,980.37	-	8,980.37		do.
No. 57 (57 - 66) ..	9,901.41	-	9,901.41	9,901.41	-	9,901.41		do.
No. 63 ..	12,164.37	-	12,164.37	12,164.37	-	12,164.37		do.
No. 73 (67 - 74) ..	4,962.82	-	4,962.82	4,962.82	-	4,962.82		do.
Crabwood Creek ..	5,480.75	-	5,480.75	5,480.75	-	5,480.75		do.
Unity - Lancaster ..	4,847.29	-	4,847.29	4,847.29	-	4,847.29		do.
Golden Grove ..	15,506.11	-	15,506.11	15,506.11	-	15,506.11		do.

Statement 7 - continued

Loaned to	Total of Loans Made	Amount outstanding 1.1.66	Loans Repaid 1.1.66 - 31.12.66	Balance outstanding on 31.12.66	Terms of Loan
Buxton - Friendship	\$ 1,921.27	\$ 1,921.27	-	\$ 1,921.27	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
B.V. - Triumph	5,700.73	5,700.73	-	5,700.73	do.
Helena - Mahaica... ..	652.53	652.53	-	652.53	do.
Plaisance - Sparendaan... ..	8,936.25	8,936.25	-	8,936.25	do.
Agricola	9,157.32	9,157.32	-	9,157.32	do.
Wisnar - Christianburg... ..	18,482.82	18,482.82	-	18,482.82	do.
Vreed-en-Hoop, Best, Pouderoyen...	3,001.04	3,001.04	-	3,001.04	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
La Grange	3,429.66	3,429.66	-	3,429.66	do.
Good Intent - Sisters	508.92	508.92	-	508.92	do.
No. 1 Canal... ..	1,055.98	1,055.98	-	1,055.98	do.
No. 2 Canal... ..	3,367.46	3,367.46	-	3,367.46	do.
Vergenoegen... ..	3,680.86	3,680.86	-	3,680.86	do.
Hyde-Park-Parika... ..	3,145.58	3,145.58	-	3,145.58	do.
Leguan	8,812.28	8,812.28	-	8,812.28	do.
Wakenaan.	10,758.05	10,758.05	-	10,758.05	do.
Bartica.. ..	9,754.13	9,754.13	-	9,754.13	do.
East Demerara Water Conservancy...	270,555.84	263,040.90	4,077.40	258,963.50	Repayable in equated annuities of \$18,873.45 over 30 years at 55/8% per annum.
Essequibo Coast Pig-Rearers... ..	6,500.00	6,500.00	-	6,500.00	To be repaid with effect from 30th December, 1968, at the rate of 6% per annum in 5 years.
Aliki Co-op Society	8,500.00	8,500.00	-	8,500.00	Terms of repayment to be ascertained.

Statement 7 -continued

Permanent Secretary, Ministry of Trade for Guyana Marketing Corporation	310,400.00	400.00	-	400.00	Loan to purchase edible oil, interest at the rate of 6% per annum at the rate of \$10,000 per week.
Guyana Development Corporation.	70,000.00	70,000.00	-	70,000.00	To erect Industrial Buildings at New Amsterdam and Buxton, interest at the rate of 7% per annum.
Den Anstel Fellowship	50,000.00	50,000.00	-	50,000.00	Repayment at the rate of 6% per annum.
Drainage & Irrigation Works - Fyrish	7,386.50	7,386.50	-	7,386.50	Repayable over a period of 20 years at the rate of 6% per annum.
TOTAL	39,465,469.50	33,739,859.71	298,814.61	33,441,045.10	

R. P. FARNUM,
Accountant General
21st June, 1968.

STATUTORY EXPENDITURE ACCOUNTS

	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Over the Revised Estimate	Under the Revised Estimate
1. GOVERNOR	\$	\$	\$	\$	\$
1. Personal Emoluments ...	62,864	62,864	63,507.11	643.11	
2. Upkeep of Government House	4,000	4,000	3,829.62		170.38
3. Transport	5,000	5,000	1,837.36		3,162.64
4. Stationery and Miscellaneous... ..	1,000	1,000	1,268.73	268.73	
5. Telegrams and Carriage of Mail	4,550	4,550	2,615.95		1,934.05
TOTAL	77,414	77,414	73,058.77	911.84	5,267.07
NET AMOUNT UNDER THE ESTIMATE					4,355.23
6. SUPREME COURT AND DEEDS REGISTRY					
1. Personal Emoluments ...	99,840	159,840	170,157.53	10,317.53	
2. Provision for Travelling and Subsistence Allowances for the Chief Justice, Puisne Judges and Members, Judicial Service Commission	6,400	16,400	16,886.68	486.68	
18. Telephone Allowances...		1,300			1,300.00
TOTAL	106,240	177,540	187,044.21	10,804.21	1,300.00
NET AMOUNT OVER THE ESTIMATE				9,504.21	
8. LEGISLATURE					
1. Personal Emoluments	311,616	314,172	322,365.37	8,193.37	
2. Provision for Travelling expenses and Subsistence Allowances for the Speaker, Members of the Council of Ministers and Members of the Legislature. ...	62,000	65,500	69,725.67	4,225.67	
TOTAL	373,616	379,672	392,091.04	12,419.04	
NET AMOUNT OVER THE ESTIMATE ...				12,419.04	

	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Over the Revised Estimate	Under the Revised Estimate
	\$	\$	\$	\$	\$
9. AUDIT					
1. Personal Emoluments ...	10,800	10,800	10,800.00		
TOTAL	10,800	10,800	10,800.00		
10. OMBUDSMAN					
1. Expenses of the Office of Ombudsman		7,800	9,920.69	2,120.69	
TOTAL		7,800	9,920.69	2,120.69	
NET AMOUNT OVER THE ESTIMATE ...				2,120.69	
11. PUBLIC AND POLICE SERVICE COMMISSIONS					
1. Personal Emoluments ...	25,200	37,420	27,062.02		10,357.98
2. Provision for Travelling Expenses of Chairman and Members	1,435	1,435	867.05		567.95
TOTAL	26,635	38,855	27,929.07		10,925.93
NET AMOUNT UNDER ESTIMATE					10,925.93
12. PUBLIC PROSECUTIONS					
1. Personal Emoluments ...	10,560	10,560	10,560.00		
2. Allowance to Director of Public Prosecutions...	300	300	300.00		
TOTAL	10,860	10,860	10,860.00		
13. ATTORNEY GENERAL					
1. Personal Emoluments ...	25,200	25,200	25,200.00		
2. Provision for travelling expenses of the Attorney General ...	2,880	2,880	2,616.00		264.00
TOTAL	28,080	28,080	27,816.00		264.00
NET AMOUNT UNDER THE ESTIMATE ...					264.00

	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Over the Revised Estimate	Under the Revised Estimate
17. MINISTRY OF HOME AFFAIRS	\$	\$	\$	\$	\$
1. Personal Emoluments ...		6,500	7,193.55	693.55	
TOTAL		6,500	7,193.55	693.55	
NET AMOUNT OVER THE ESTIMATE ...				693.55	
19. MINISTRY OF HOME AFFAIRS - POLICE					
1. Personal Emoluments ...		5,590	6,180.00	590.00	
TOTAL		5,590	6,180.00	590.00	
NET AMOUNT OVER THE ESTIMATE ...				590.00	
66. MINISTRY OF FINANCE- PENSIONS AND GRATUITIES					
1. Public Officers' Pensions and lump sum payments	2,100,000	2,100,000	1,999,235.64		100,764.36
2. Widows and Orphans' Pensions	18,100	18,100	16,546.77		1,553.23
3. Police Reward Funds, Pensions	600	600	596.28		3.72
4. Police Pensions, Gratuities and lump sum payments.	325,000	325,000	334,784.55	9,784.55	
5. Teachers' Pensions and lump sum payments ...	500,000	500,000	424,280.36		75,719.64
6. Militia Pensions and Gratuities... ..	5,125	5,125	4,530.79		594.21
7. Pilotage Pensions... ..	104	104	309.67	205.67	
TOTAL	2,948,929	2,948,929	2,780,284.06	9,990.22	178,635.16
NET AMOUNT UNDER THE ESTIMATE ...					168,644.94

	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Over the Revised Estimate	Under the Revised Estimate
MINISTRY OF FINANCE - PUBLIC DEBT	\$	\$	\$	\$	\$
1. Funded Public Debt - Interest	3,361,190	3,372,628	3,365,890.67		6,737.33
2. Funded Public Debt - Sinking Funds. ...	1,766,288	1,766,288	1,766,286.92		1.08
3. Equated Annuities for repayment of Commonwealth Develop- ment and Welfare Loans	74,473	74,473	73,477.62		995.38
4. Equated Annuities for repayment of Exchequer Loans ...	5,222,729	5,222,729	5,222,727.08		1.92
5. Repayment of Principal - Loan Ordinance 13 of 1960	241,860	241,860	239,475.35		2,384.65
6. B.G. (Railway) Perpetual Stock - Ordinance 23/1921... ..	74,811	74,811	74,810.48		.52
7. Interest on 4% Perpetual Stock - Ordinance 23/1921... ..	9,567	9,567	9,566.16		.84
8. Equated Annuities for payment of 1st Issue - Loan Ordinance 15/1965 (\$5,178,150)	729,084	729,084	729,083.52		.48
9. Equated Annuities for repayment of 2nd Issues - Loan Ordinance 15/1965 (\$1,600,000)	225,280	225,280	3,794.56		221,485.44
11. Interest and Discount on Treasury Bills and interest on current advances ...	750,000	750,000	776,301.45	26,301.45	
13. Interest Contractor/ Finance Bank of Guyana Building ...	75,000	75,000	46,603.60		28,396.40
14. Redemption of Promisory Notes - Bank of Guyana ... Building	178,054	178,054	178,053.72		.28
15. Interest A.I.D. Loan - Atkinson/McKenzie Road			598.20	598.20	
TOTAL	12,708,336	12,719,774	12,486,669.33	26,899.65	260,004.32
NET AMOUNT UNDER THE ESTIMATE ...					233,104.67

SUMMARY OF STATUTORY EXPENDITURE ACCOUNTS, 1966

Head	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Over the Revenue Estimate	Under the Revised Estimate
	\$	\$	\$	\$	\$
1. Governor General ..	77,414	77,414	73,058.77		4,355.23
6. Supreme Court and Deeds Registry ..	106,240	177,540	187,044.21	9,504.21	
8. Legislature	373,616	379,672	392,091.04	12,419.04	
9. Audit	10,800	10,800	10,800.00		
10. Ombudsman.		7,800	9,920.69	2,120.69	
11. Public and Police Service Commis- sion	26,635	38,855	27,929.07		10,925.93
12. Public Prosecu- tions	10,860	10,860	10,860.00		264.00
14. Attorney General ..	28,080	28,080	27,816.00		
17. Ministry of Home Affairs.		6,500	7,193.55	693.55	
19. Ministry of Home Affairs - Police.		5,590	6,180.00	590.00	
66. Ministry of Finance - - Pensions and Gratuities	2,948,929	2,948,929	2,780,284.06		168,644.94
67. Ministry of Finance - Public Debt	12,708,336	12,719,774	12,486,669.33		233,104.67
TOTAL	16,290,910	16,411,814	16,019,846.72	25,327.49	417,294.77
Net amount under the Estimate					391,967.28

R. P. FARNUM,
Accountant General,
14th May, 1968.

SECTION II

ACCOUNTS OF ACCOUNTING OFFICERS AND PRINCIPAL RECEIVERS OF REVENUE

(Section 7(2)(b) and (c) of the Financial Administration and Audit Ordinance)

Appropriation Accounts

Statements of Revenue

Appropriation Accounts. These show the expenditure during the year from funds voted by the National Assembly and increased or decreased during the year by approval of supplementary estimates or statements of excesses. It has been necessary for accounting expediency to include the statutory expenditure incurred during the year in respect of services which are charged by law on the Consolidated Fund and for which annual appropriation is unnecessary.

Statements of Revenue. These give the details of revenue collected during the year and payable to the Consolidated Fund.

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GOVERNOR GENERAL Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 1 - GOVERNOR							
1. Personal Emoluments ...	63,864.00	63,864.00	25,791.23	42,664.91	68,456.14		4,592.14
OTHER CHARGES							
2. Upkeep of Government House ...	4,000.00	4,000.00	1,580.76	2,248.86	3,829.62	170.38	
3. Transport ...	5,000.00	5,000.00	627.24	1,210.12	1,837.36	3,162.64	
4. Stationery and Miscellaneous ...	1,000.00	1,000.00	213.48	1,055.25	1,268.73		268.73
5. Telegrams and Carriage of Mails...	4,550.00	4,550.00	1,324.15	1,291.80	2,615.95	1,934.05	
	78,414.00	78,414.00	29,536.86	48,470.94	78,007.80*	5,267.07	4,860.87
Issues from the Consolidated Fund ...				44,736.85		4,860.87	
Expenditure for Period 26.5 - 31.12.66..				48,470.94		406.20*	
Net Excess..				3,734.09			
This figure includes Statutory Expenditure of ..				73,058.77			
HEAD 2 - GOVERNOR'S OFFICE							
1. Personal Emoluments ...	28,480.00	28,480.00	10,774.12	8,927.06	19,701.18	8,778.82	
OTHER CHARGES							
2. Travelling ...	400.00	400.00	100.00	285.36	385.36	14.64	
3. Miscellaneous...	3,000.00	3,000.00	806.29	1,956.53	2,762.82	237.18	
4. Repatriation ...	3,000.00	10,000.00	1,817.88	779.46	2,597.34	7,402.66	
5. Commonwealth War Graves Commission Upkeep of War Graves ...	574.00	674.00		648.34	648.34	25.66	
6. Telephones ...	5,000.00	5,000.00				5,000.00	
	40,454.00	47,554.00	13,498.29	12,596.75	26,095.04	21,458.96	
Issues from the Consolidated Fund ...				19,352.78			
Expenditure for Period 26.5 - 31.12.66..				12,596.75			
Due to Consolidated Fund at 31.12.66..				6,756.03			
DIVISION 1 - GOVERNOR							
1. Purchase of Equipment ...	30,000.00	39,488.00		27,308.74	27,308.74	12,179.26	
4. Purchase of Equipment ...		38,000.00		47,349.60	47,349.60		9,349.60
	30,000.00	77,488.00		74,658.34	74,658.34	12,179.26	9,349.60
Issues from the Consolidated Fund ...				65,268.98		9,349.60	
Expenditure for Period 26.5 - 31.12.66..				74,658.34		2,829.66*	
Net Excess...				9,389.36			

R. A. CHEONG,
Secretary to the Office of
Governor-General
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 4 - DEPARTMENT OF EXTERNAL AFFAIRS							
1. Personal Emoluments	382,741.00	383,016.00	65,239.61	225,060.55	290,300.16	92,715.84	
OTHER CHARGES							
2. Transport & Travelling ..	21,000.00	39,460.00	2,990.92	30,633.77	33,624.69	5,835.31	
3. Miscellaneous	3,500.00	7,624.00	2,755.75	6,374.93	9,130.68		1,506.68
4. Telephones	1,500.00	5,629.00	559.36	6,752.52	7,311.88		1,682.88
5. Stationery & Office Supplies	4,500.00	4,500.00	1,026.63	3,491.22	4,517.85		17.85
6. Libraries & Publications..	2,500.00	2,700.00	568.67	2,047.62	2,616.29	83.71	
7. Postage, Cables & Telegrams.. .. .	6,000.00	12,353.00	2,237.85	7,489.30	9,727.15	2,625.85	
8. Entertainment Expenses ..	3,000.00	6,500.00	190.37	5,206.65	5,397.02	1,102.98	
9. Rents, Rates, Insurance Premiums, Etc.	81,000.00	96,000.00	34,425.09	62,689.89	97,114.98		1,114.98
10. Light, Fuel & Heating. ..	4,100.00	7,498.00	2,333.60	2,499.66	4,833.26	2,664.74	
11. Contribution National Insurance Scheme	2,500.00	2,500.00		2,879.14	2,879.14		379.14
12. Expenses for Printing and Distributing of Information Material	2,000.00	2,000.00		336.76	336.76	1,663.24	
13. Hospitality Expenses in connection with the Prime Minister's Canadian/American Tour		15,000.00		6,707.08	6,707.08	8,292.92	
14. Legal Costs		1,530.00		1,547.70	1,547.70		17.70
15. Special Allowance to Mr. A. R. Alli		320.00				320.00	
16. Special Hospitality Expenses		5,100.00				5,100.00	
17. Redecoration and furnishing of High Commissioner's Residence		18,000.00		18,000.00	18,000.00		
	514,341.00	609,730.00	112,327.85	381,716.79	494,044.64	120,404.59	4,719.23
						4,719.23	
						115,685.36*	
Issues from the Consolidated Fund				331,725.34			
Expenditure for Period 26.5 - 31.12.66				381,716.79			
Net Excess				49,991.45			

R. E. JACKSON,
Permanent Secretary,
Department of External Affairs,
Accounting Officer

JUDICIARY

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 6 - SUPREME COURT & DEEDS REGISTRY							
1. Personal Emoluments ...	425,284.00	485,285.00	201,300.81	311,115.76	512,416.57		27,131.57
OTHER CHARGES							
2. Provision for Travelling Expenses and Subsistence allowances for the Chief Justice, Puisne Judges and Members of Judicial Service Commission ...	6,400.00	16,400.00	3,946.42	12,940.26	16,886.68		486.68
3. Transport & Travelling...	18,000.00	19,800.00	5,998.09	12,789.39	18,787.48	1,012.52	
4. Miscellaneous ...	4,000.00	4,000.00	1,334.17	2,645.94	3,980.11	19.89	
5. Uniforms ...	1,800.00	1,800.00	118.49	1,364.14	1,482.63	317.37	
6. Expenses of Jurors. ...	80,000.00	80,000.00	17,951.45	61,699.31	79,650.76	349.24	
7. Witness Expenses...	40,000.00	40,000.00	13,961.87	25,181.46	39,143.33	856.67.	
8. Law Library ..	4,500.00	4,500.00	529.57	3,551.53	4,081.10	418.90	
9. Editing Law Reports ...	960.00	960.00	960.00		960.00		
10. Editing Law Reports 1963 & 1964 ..	1,920.00	1,920.00		1,975.00	2,500.00	1,920.00	
11. Fees to Counsel ...	4,000.00	4,000.00	525.00	1,975.00	2,500.00	1,500.00	
12. Courts of Appeal...	100,000.00	100,000.00	12,622.98	43,826.33	56,449.31	43,550.69	
13. Expenses of Counsel, Crown Witnesses Etc. allowed, by Court of Appeal ...	5,000.00	5,000.00	176.40		176.40	4,823.60	
14. Land Registration, Miscellaneous Expenses.	2,000.00	2,000.00	450.24	1,014.24	1,464.48	535.52	
15. Interest, Suitors Deposits	1,000.00	1,000.00		669.80	669.80	330.20	
16. Fees for Examination of Patents ..	750.00	750.00		37.50	37.50	712.50	
17. Telephones ..	7,000.00	7,000.00		38.32	38.32Cr.	7,038.32	
18. Telephone Allowances ...						1,300.00	
	702,614.00	775,715.00	259,875.49	478,772.34	738,647.83	64,685.42	27,618.25
						27,618.25	
						37,067.17*	
Issues from the Consolidated Fund ...				470,465.00			
Expenditure for Period 26.5. - 31.12.66 ..				478,772.34			
Net Excess ..				8,307.34			
This includes Statutory Expenditure of ..				187,044.21			
HEAD 7 - MAGISTRATES							
1. Personal Emoluments ...	430,532.00	430,532.00	171,567.39	235,644.52	407,211.91	23,320.09	
OTHER CHARGES							
2. Travelling Expenses ...	44,000.00	44,000.00	11,606.70	28,630.07	40,236.77	3,763.23	
3. Miscellaneous ...	9,300.00	9,300.00	2,959.77	6,255.78	9,215.55	84.45	
4. Uniforms ...	2,100.00	2,100.00	76.42	1,695.08	1,771.50	328.50	
5. Rent of Court Rooms ...	20.00	20.00	5.00	5.00	10.00	10.00	
6. Inquests ...	25.00	25.00		6.15	6.15	18.85	
7. Crown Witnesses Expenses.	80,000.00	80,000.00	19,361.96	47,226.60	66,588.56	13,411.44	
8. Miscellaneous - Removal Expenses Magistrates' Expenses in Connection with Licensing Boards Etc. ...	3,000.00	3,000.00	69.78	1,468.64	1,538.42	1,461.58	
9. Remuneration of Advisory Committee to the Rent Assessors...	440.00	440.00				440.00	
10. Telephones ...	5,000.00	5,000.00				5,000.00	
	574,417.00	574,417.00	205,647.02	320,931.84	526,578.86	47,838.14	
Issues from the Consolidated Fund ...				350,271.00			
Expenditure for Period 26.5. - 31.12.66 ..				320,931.84			
Net to Consolidated Fund at 31.12.66..				29,339.16			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
DIVISION II - JUDICIARY							
1. Purchase of Equipment ...	25,000.00	25,001.00		22,908.95	22,908.95	2,092.05	
2. Magistrates' Court ...							
3. Extension of the Victoria Law Courts ...	85,000.00	85,000.00				85,000.00	
	110,000.00	110,001.00		22,908.95	22,908.95	87,092.05	
Issues from the Consolidated Fund ...				25,001.00			
Expenditure for Period 26.5. - 31.12.66 ...				22,908.95			
Due to Consolidated Fund at 31.12.66 ...				2,092.05			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
HEAD III - OTHER TAX REVENUE						
2. Duty on Transport and Mortgages ..	170,000.00	93,020.23	195,821.26	288,841.49		118,841.49
	170,000.00	93,020.23	195,821.26	288,841.49		118,841.49
Net over the Estimate						118,841.49
HEAD IV - FEES, FINES, ETC.						
6. Court Fees, Fines, and Seizures ..	400,000.00	163,080.86	341,514.78	504,595.64		104,595.64
7. Crown Costs Recovered ..	18,000.00	6,070.76	11,942.49	18,013.25		13.25
8. Affidavit Fees ..	1,000.00	658.68	1,228.26	1,886.94		886.94
9. Registrar ..	275,000.00	135,796.32	246,594.87	382,391.19		107,391.19
10. Land Registration ..	4,500.00	3,273.44	6,087.59	9,361.03		4,861.03
	698,500.00	308,880.06	607,367.99	916,248.05		217,748.05
Net over the Estimate						217,768.05

KENNETH W. BARNWELL,
Registrar,
Supreme Court,
Accounting Officer and
Principal Receiver of
Revenue

LEGISLATURE

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
Part B - LEGISLATURE							
Personal Emoluments	361,801.00	364,758.00	147,292.00	208,852.06	356,144.06	8,613.94	
OTHER CHARGES							
Provision for Travelling Expenses and Subsistence Allowances for the Speaker Members of the Council of Ministers and Members of the Legislature	62,000.00	65,500.00	28,967.18	40,758.49	69,725.67		4,225.67
Travelling Expenses. . . .	450.00	610.00	193.77	392.11	585.88	24.12	
Grant to Commonwealth Parliamentary Association	3,519.00	11,108.00		11,107.80	11,107.80	.20	
Miscellaneous	1,000.00	1,400.00	667.62	742.44	1,410.06		10.06
Fees for House of Assembly.	1,750.00	5,300.00	1,400.40	3,160.95	4,561.35	738.65	
Telephone Allowances	4,896.00	4,896.00	2,040.00	2,844.66	4,884.66	11.34	
Expenses in connection with National Anthem, Crest, Official Seal, Etc.	3,500.00	6,400.00	729.00	1,500.00	2,229.00	4,171.00	
Purchase of Books and Subscriptions to Publications	250.00	250.00	41.33	93.50	134.83	115.17	
Telephones.	1,500.00	1,500.00				500.00	
	440,666.00	461,722.00	181,331.30	269,452.01	450,783.31*	15,174.42	4,235.73
						4,235.73	
						10,938.69*	
Issues from the Consolidated Fund				272,221.00			
Expenditure for Period 26.5 - 31.12.66				269,452.01			
Due to Consolidated Fund at 31.12.66				4,768.99			
				392,091.04			

This figure includes Statutory Expenditure of

F. A. NARAIN
Clerk of the National Assembly
Accounting Officer

AUDIT Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 9 - AUDIT							
1. Personal Emoluments	233,975.00	233,975.00	89,075.28	120,457.40	209,532.68	24,442.32	
OTHER CHARGES							
2. Travelling Expenses	15,000.00	15,000.00	3,713.89	9,517.76	13,231.65	1,768.35	
3. Contribution to the Establishment of Director General, Overseas Audit Service	5,962.00	5,962.00	5,961.60		5,961.60	.40	
4. Miscellaneous	1,100.00	1,100.00	347.72	539.23	886.95	213.05	
5. Telephones	1,200.00	1,200.00				1,200.00	
	257,237.00	257,237.00	99,098.49	130,514.39	229,612.88*	27,624.12	
Issues from the Consolidated Fund Expenditure for Period 26.5 - 31.12.66				137,639.52			
Due to Consolidated Fund at 31.12.66				130,514.39			
				7,125.13			
*This Figure includes Statutory Expenditure of				10,800.00			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.						
4. Audit	14,500.00	2,632.25	12,327.20	14,959.45		459.45
	14,500.00	2,632.25	12,327.20	14,959.45		459.45
Net over the Estimate						459.45

D. W. DUNLOP
Director of Audit,
Accounting Officer and Principal
Receiver of Revenue
9th May, 1968.

PUBLIC AND POLICE SERVICE COMMISSIONS

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
PUBLIC & POLICE COMMISSIONS							
Annual Enrolments	241,103.00	253,563.00	67,429.46	132,027.24	199,456.70	54,106.30	
OTHER CHARGES							
Provision for Travelling Expenses of Chairman and Members	1,435.00	1,435.00	297.53	569.52	867.05	567.95	
Report & Travelling ..	420.00	420.00	141.10	259.62	400.72	19.28	
Miscellaneous	1,600.00	1,600.00	460.22	1,020.99	1,481.21	118.79	
Service Examinations	200.00	200.00				200.00	
Gratuities	200.00	200.00	6.12	905.70	911.82		711.82
Grants	600.00	600.00	52.06	232.89	284.95	315.05	
Subsidies	4,000.00	4,000.00				4,000.00	
	249,558.00	262,018.00	68,386.49	135,015.96	203,402.45	59,327.37	711.82
						711.82	
						58,615.55	
From the Consolidated Fund				127,544.00			
For Period 26.5. -				135,015.96			
.. .. .				7,471.96			
.. .. .							
includes Statutory							
.. .. .				27,929.07			

L. R. HAREWOOD,
Secretary,
Public Service Commission,
Accounting Officer.

PUBLIC PROSECUTIONS Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
- PUBLIC PROSECUTIONS							
Personal Emoluments ...	85,320.00	85,320.00	32,286.15	42,979.06	75,265.21	10,054.79	
OTHER CHARGES							
Allowance to Director of Public Prosecutions ...	300.00	300.00	100.00	200.00	300.00		
Travelling Expenses ...	3,500.00	4,000.00	722.95	2,837.81	3,560.76	439.24	
Miscellaneous ...	500.00	570.00	225.72	327.94	553.66	16.34	
Library ...	500.00	500.00	143.28	250.98	394.26	105.74	
Telephones ...	1,000.00	1,000.00				1,000.00	
	<u>91,120.00</u>	<u>91,690.00</u>	<u>33,478.10</u>	<u>46,595.79</u>	<u>80,073.89*</u>	<u>11,616.11</u>	
from the Consolidated ...				46,730.58			
... for Period 26.5 - .66..				46,595.79			
Consolidated Fund at .66..				<u>134.79</u>			
... figure includes Statutory ...				<u>10,860.00</u>			

E. A. RAMAO
Director of Public Prosecutions
Accounting Officer.

ATTORNEY GENERAL Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 14 - ATTORNEY GENERAL							
1. Personal Emoluments ...	172,238.00	172,718.00	73,523.98	92,731.45	166,255.43	6,462.57	
OTHER CHARGES							
2. Provision for Travelling Expenses of the Attorney General ...	2,880.00	2,880.00	1,200.00	1,416.00	2,616.00	264.00	
3. Transport & Travelling..	1,000.00	1,000.00	252.40	472.01	724.41	275.59	
4. Miscellaneous ...	1,000.00	1,000.00	374.90	756.70	1,131.60		131.60
5. Library ...	5,000.00	5,000.00	565.77	-3,882.25	4,448.02	551.90	
6. Telephones...	2,000.00	2,000.00				2,000.00	
	184,118.00	184,598.00	75,917.05	99,258.41	175,175.46	9,554.14	131.60
						131.60	
						9,422.54*	
Issues from the Consolidated Fund ...				108,570.05			
Expenditure for Period 26.5 - 31.12.66..				99,258.41			
Due to Consolidated Fund at 31.12.66..				9,311.64			
This figure includes Statutory Expenditure of...				27,816.00			
HEAD 15 - ATTORNEY GENERAL OFFICIAL RECEIVER							
1. Personal Emoluments ...	62,487.00	62,487.00	20,950.54	30,624.02	51,574.56	10,912.44	
OTHER CHARGES							
2. Transport & Travelling..	800.00	1,800.00	422.35	875.28	1,297.63	502.37	
3. Miscellaneous ...	800.00	800.00	493.97	406.08	900.05		100.05
4. Library ...	500.00	500.00	62.24	101.42	163.66	336.34	
5. Legal Costs, Fees Etc...	35,000.00	35,000.00	4,209.59	12,280.88	16,490.47	18,509.53	
6. Ex Gratia Payment..		1,970.00		219.95	219.95	1,750.05	
	99,587.00	102,557.00	26,138.69	44,507.63	70,646.32	32,010.73	100.06
						100.05	
						31,910.68*	
Issues from the Consolidated Fund ...				56,895.00			
Expenditure for Period 26.5 - 31.12.66..				44,507.63			
Due to Consolidated Fund at 31.12.66..				12,387.37			

M. SHAHABUDEEN,
Solicitor General
Accounting Officer.

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.						
26. Official Receiver, etc.	30,000.00	2,330.62	12,477.49	14,808.11	15,191.89	
	30,000.00	2,330.62	12,477.49	14,808.11	15,191.89	
Net under the Estimate					15,191.89	

J. JORGE
*Crown Solicitor, Public
 Trustee and Official Receiver, (Ag.)
 Principal Receiver of Revenue*

MINISTRY OF ECONOMIC DEVELOPMENT

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 16 - MINISTRY OF ECONOMIC DEVELOPMENT							
Personal Emoluments	289,354.00	289,356.00	108,367.05	162,838.34	271,205.39	18,150.61	
OTHER CHARGES							
Transport and Travelling ..	35,000.00	35,000.00	8,713.34	23,524.72	32,238.06	2,761.94	
Miscellaneous	4,000.00	5,000.00	2,402.92	2,409.50	4,812.42	187.58	
Land and Water Transport ..	2,100.00	2,100.00	678.86	1,118.77	1,797.63	302.37	
Library and Publications ..	2,000.00	2,000.00	417.43	2,151.15	2,568.58		568.58
Telegrams	2,500.00	2,500.00	121.23	182.32	303.55	2,196.45	
Telephones	7,000.00	7,000.00				7,000.00	
Preparation of Consumers Price Index	800.00	800.00	157.50	472.50	630.00	170.00	
Rental & Maintenance of Equipment	12,000.00	12,000.00	3,880.75	7,924.92	11,805.67	194.33	
Data Processing Cards, Stationery Etc. ..	3,000.00	3,000.00	1,959.58	1,851.48	3,811.06		811.06
Statistical Surveys ..	50,000.00	50,000.00	14,382.64	19,650.69	34,033.33	15,966.67	
Contribution to Cost of U.N. Local Office	24,650.00	24,650.00	7,371.00	7,659.00	15,030.00	9,620.00	
Contribution to U.N.I.C.E.F.	1,500.00	1,500.00	1,500.00		1,500.00		
Rest House Facilities at Hogstye, Corentyne ..	1,900.00	1,900.00	426.19	893.62	1,319.81	580.19	
Grant to B.G. Co-operative Union Limited	9,000.00	9,000.00	4,500.00	4,500.00	9,000.00		
Training Course for Personnel of Co-operative Societies	2,500.00	2,500.00	8.50	2,361.64	2,370.14	129.86	
Expenses, District Co-operative Officers ..	750.00	750.00	203.20	729.08	932.28		182.28
	448,054.00	449,056.00	155,090.19	238,267.73	393,357.92	57,260.00	1,561.92
						1,561.92	
						55,698.08	
Excess from the Consolidated Fund				220,943.00			
Expenditure for Period 26.5 - 31.12.66				238,267.73			
Excess				17,324.73			
SECTION VII - MINISTRY OF ECONOMIC DEVELOPMENT							
1. Technical Assistance ..	100,000.00	100,000.00	25,848.20	54,513.67	80,361.87	19,638.13	
2. Co-operative Development	60,000.00	60,000.00	22,285.74	51,298.29	73,584.03		113,584.03
3. Development Programme - Publishing & Publicising	60,000.00	60,000.00		13,541.54	13,541.54	46,458.46	
4. Purchase of Equipment ..	7,000.00	7,000.00	960.00	1,227.20	2,187.20	4,812.80	
5. Establishment of Productivity Centre		20,000.00		283.20	283.20	19,716.80	
	227,000.00	247,000.00	49,093.94	120,863.90	169,957.84	90,626.19	13,584.03
						13,584.03	
						77,042.16	
Excess from the Consolidated Fund				116,408.00			
Expenditure for Period 26.5 - 31.12.66				120,863.90			
Excess				4,455.90			

AUBREY BARKER,
Permanent Secretary, Ministry of Economic Development,
Accounting Officer.

MINISTRY OF HOME AFFAIRS Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over Revi Estin
	\$	\$	\$	\$	\$	\$	\$
HEAD 3 - VOLUNTEER FORCE							
1. Personal Emoluments ...	71,384.00	71,385.00	26,963.76	31,597.58	58,561.34	12,823.66	
OTHER CHARGES							
2. Transport & Travelling...	3,000.00	3,000.00				3,000.00	
3. Ammunition, Arms & Equipment ...	10,000.00	10,000.00	976.40	7,341.80	8,318.20	1,681.80	
4. Fuel ...	600.00	600.00				600.00	
5. Sanitation & Labourers Tools...	250.00	250.00				250.00	
6. Maintenance of Transport.	750.00	750.00		12.36	12.36	737.64	
7. Miscellaneous ...	300.00	300.00	27.40	40.27	67.67	232.33	
8. Uniforms...	10,000.00	10,000.00	292.86	29.65	322.51	9,677.49	
9. Training Grant...	250.00	250.00		154.02	154.02	95.98	
10. Maintenance of Furniture.	240.00	240.00				240.00	
11. Maintenance of Band...	400.00	400.00	120.00		120.00	280.00	
12. Upkeep Haywood Camp Tacama	1,000.00	1,000.00				1,000.00	
	98,174.00	98,175.00	28,380.42	39,175.68	67,556.10	30,618.90	
Issues from the Consolidated Fund ...				41,500.00			
Expenditure for Period 26.5. - 31.12.66...				39,175.68			
Due to the Consolidated Fund at 31.12.66...				2,324.32			
HEAD 5 - GUYANA DEFENCE FORCE - ARMY							
1. Personal Emoluments ...	1,174,848.00	1,174,848.00	222,610.36	357,529.88	580,140.24	594,707.76	
OTHER CHARGES							
ARMY							
2. Transport & Travelling...	35,000.00	35,000.00	2,425.55	4,190.94	6,616.49	28,383.51	
3. Miscellaneous ...	80,000.00	80,000.00	8,247.17	3,077.66	11,324.83	68,675.17	
4. Rations ...	140,000.00	229,306.00	2,758.50	221,037.66	223,796.16	5,509.84	
5. Uniforms ...	12,000.00	12,000.00	4,006.62	509.38	4,516.00	7,484.00	
6. Ammunition Arms & Equipment...	17,900.00	17,900.00	2,659.63	Cr. 2,477.78	181.85	17,718.15	
7. Fuel, Light & Sanitation.	15,000.00	15,000.00	314.96	19,346.87	19,661.83	4,661.87	
8. Maintenance of Transport & Communications...	40,000.00	40,000.00	595.43	29,406.13	30,001.56	9,998.44	
9. Maintenance of Furniture Buildings & Compounds..	140,000.00	140,000.00	2,362.88	33,561.52	35,924.40	104,075.60	
10. Training ...	60,000.00	60,000.00	7,148.00	37,127.65	44,275.65	15,724.35	
11. Funeral Expenses...	100.00	100.00		2,173.00	2,173.00	2,073.00	
12. Rental of Quarters - Seconded Personnel ...	78,000.00	78,000.00	1,000.00	5,777.98	6,777.98	71,222.02	
13. Laundry ...	24,000.00	24,000.00		14,680.16	14,680.16	9,319.84	
COAST GUARD							
14. Transport & Travelling...	18,000.00	18,000.00				18,000.00	
15. Miscellaneous ...	20,000.00	20,000.00				20,000.00	
16. Rations ...	10,900.00	10,900.00				10,900.00	
17. Uniforms ...	3,000.00	3,000.00				3,000.00	
18. Fuel & Lubricants..	4,000.00	4,000.00				4,000.00	
19. Maintenance of Transport.	2,500.00	2,500.00	639.83	246.83	886.66	1,613.34	
20. Maintenance of Equipment and Communication ...	10,500.00	10,500.00				10,500.00	
21. Station Services...	9,500.00	9,500.00				9,500.00	
22. Training ...	20,500.00	20,500.00				20,500.00	
23. Health Services ...	1,000.00	1,000.00		1,472.72	1,472.72	472.72	

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
15 - GUYANA DEFENCE FORCE							
COST GUARD (CONT'D.):							
Miscellaneous Expenses in connection with the former S.S.U.		30,000.00	150.72		150.72	29,849.28	
Health Services		5,000.00	67.20		67.20	4,932.80	
	1,916,748.00	2,041,054.00	254,986.85	727,660.60	982,647.45	1,065,614.10	7,207.55 Cr.
						7,207.55	
						1,058,406.55*	
From the Consolidated Fund				1,150,000.00			
Expenditure for Period 26.5. - 31.12.66				727,660.60			
From the Consolidated Fund at 31.12.66				422,339.40			
17 - MINISTRY OF HOME AFFAIRS							
Personal Emoluments	170,112.00	176,612.00	68,134.50	106,277.54	174,412.04	2,199.96	
OTHER CHARGES							
Transport & Travelling ...	7,000.00	7,000.00	644.41	4,207.04	4,851.45	2,148.55	
Miscellaneous	1,500.00	1,500.00	925.89	490.35	1,416.24	83.76	
Library & Publications ...	500.00	500.00	110.16	336.75	446.91	53.09	
Telegrams	500.00	500.00	111.30	66.73	178.03	321.97	
Telephones	60,000.00	60,000.00	5.02	Cr. 5.02		60,000.00	
Preparation & Revision of Electoral Register.. ...	9,000.00	9,000.00	2,261.86	3,738.23	-6,000.09	2,999.91	
Expenses Elections Commission.	10,000.00	10,000.00	3,704.88	6,144.28	9,849.16	150.84	
Grant to Ex-Servicemen's Association	3,100.00	3,100.00	1,550.00	1,550.00	3,100.00		
Expenses General Emergency.	900,000.00	1,250,000.00	603,939.91	662,372.63	1,266,312.54		16,312.54 Cr.
	1,161,712.00	1,518,212.00	681,387.93	785,178.53	1,466,566.46	67,958.08	16,312.54
						16,312.54	
						51,645.54*	
From the Consolidated Fund				811,500.00			
Expenditure for Period 26.5. - 31.12.66				785,178.53			
From the Consolidated Fund at 31.12.66				26,321.47			
Figure includes Statutory expenditure of				7,193.55			
18 - MINISTRY OF HOME AFFAIRS - INTERIOR							
Personal Emoluments	193,362.00	193,362.00	73,058.55	114,265.38	187,323.93	6,038.07	
OTHER CHARGES							
Transport & Travelling ...	30,000.00	30,000.00	7,707.49	21,158.73	28,866.22	1,133.78	
Uniforms	2,260.00	2,260.00	51.96	1,970.27	2,022.23	237.77	
Land and Water Transport...	16,900.00	16,900.00	2,765.36	10,860.97	13,626.33	3,273.67	
Books & Registers.. ...	250.00	250.00	31.60	203.96	235.56	14.44	
Miscellaneous.	1,075.00	1,075.00	160.93	849.20	1,010.13	64.87	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 18 - MINISTRY OF HOME AFFAIRS - INTERIOR (CONT'D.).							
7. Materials and Equipment ...	2,800.00	2,800.00	309.29	1,998.03	2,307.32	492.68	
8. Amerindian Captains ...	10,260.00	10,260.00	1,056.00	9,083.00	10,139.00	121.00	
9. Amerindian Depots - Wages and Caretakers, Maintenance ...	4,400.00	4,400.00	899.28	2,507.12	3,406.40	93.60	
10. Miscellaneous Expenses - Rest Houses ...	4,500.00	4,500.00	1,885.95	2,342.36	4,228.31	271.69	
11. Entertainment Expenses ...	700.00	700.00	54.55	339.31	393.86	306.14	
12. Upper Mazaruni Amerindian District Agricultural Development of. ...	1,100.00	1,100.00	215.69	883.33	1,099.02	.98	
13. Grants to Churches for Services among Amerindians ...	26,000.00	26,000.00		23,410.70	23,410.70	2,589.30	
14. Amerindian Welfare - Scholarship Funds and Books ...	8,000.00	8,000.00	217.66	1,237.78	1,455.44	6,544.56	
15. Amerindian Conference. ...	18,000.00	18,000.00				18,000.00	
	319,607.00	319,607.00	88,414.31	191,110.14	279,524.45	40,082.55	
Issues from the Consolidated Fund ...				211,000.00			
Expenditure for Period 26.5. - 31.12.66. ...				191,110.14			
Due to Consolidated Fund at 31.12.66. ...				19,889.86			
HEAD 19 - MINISTRY OF HOME AFFAIRS - POLICE							
1. Personal Emoluments ...	4,479,325.00	4,484,917.00	1,848,399.47	2,593,962.74	4,442,362.21	42,554.79	
OTHER CHARGES							
2. Transport & Travelling ...	270,000.00	294,000.00	95,474.94	204,424.40	299,899.34		5,899.34
3. Ammunition, Arms & Equipment ...	73,000.00	73,000.00	20,037.83	29,063.65	49,101.48	23,898.52	
4. Uniforms ...	192,000.00	202,000.00	156,366.74	47,133.12	203,499.86		1,499.86
5. Furniture & Bedding ...	25,000.00	25,000.00	16,874.51	7,808.27	24,682.78	317.22	
6. Lighting ...	12,000.00	12,000.00	2,599.54	8,739.68	11,339.22	660.78	
7. Medical Expenses. ...	3,000.00	3,000.00	431.49	2,781.24	3,212.73		212.73
8. Funeral Expenses. ...	600.00	600.00	150.00	375.00	525.00	75.00	
9. Prisoners' Rations ...	13,000.00	16,000.00	3,797.78	11,771.18	15,568.96	431.04	
10. Sanitation & Labourers' Tools ...	5,500.00	5,500.00	2,452.94	2,556.89	5,009.83	490.17	
11. Books ...	3,500.00	3,500.00	1,449.39	1,214.14	2,663.53	836.47	
12. Maintenance of Mounts and Saddlery. ...	30,000.00	35,000.00	6,183.34	25,555.04	31,738.38	3,261.62	
13. Conveyance of Prisoners ...	5,500.00	5,500.00	870.50	4,029.70	4,900.20	599.80	
14. Court Expenses. ...	15,000.00	25,000.00	8,437.50	13,129.88	21,567.38	3,432.62	
15. Prevention & Detection of Crime ...	25,000.00	25,000.00	9,665.40	15,304.46	24,969.86	30.14	
16. Rural Constables. ...	6,700.00	6,700.00	5,367.18	824.36	6,191.54	508.46	
17. Musketry Prizes. ...	500.00	500.00				500.00	
18. Refreshments - Early Parades ...	1,000.00	1,000.00	117.07	312.26	429.33	570.67	
19. Upkeep of Band. ...	2,000.00	2,000.00	575.57	1,826.10	2,401.67		401.67
20. Maintenance and Operation of Land & Water Transport	135,000.00	135,000.00	23,243.14	98,166.62	121,409.76	13,590.24	
21. Passports ...	8,000.00	8,500.00	493.08	7,991.94	8,485.02	14.98	
22. Rent of Quarters. ...	1,000.00	1,000.00	180.00	405.00	585.00	415.00	
23. First Aid ...	200.00	200.00	40.00	5.19	45.19	154.81	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
D 19 - MINISTRY OF HOME AFFAIRS - POLICE (CONT'D)							
Revenue Protection .. .	7,000.00	7,000.00	2,635.00	4,351.00	6,986.00	14.00	
Miscellaneous .. .	11,000.00	13,000.00	5,470.70	6,857.56	12,328.26	671.74	
Cleaning of Pounds .. .	1,500.00	1,500.00	267.25	957.79	1,225.04	274.96	
Maintenance of Compounds..	6,500.00	6,500.00	1,372.22	5,054.52	6,426.74	73.26	
Grant in Aid of Local Forces Rifle Club.. .	750.00	750.00		750.00	750.00		
Security Precautions. . .	30,000.00	42,000.00	13,862.00	28,138.00	42,000.00		
upkeep of Parade Ground... .	1,000.00	1,000.00	11.70	761.93	773.63	226.37	
Welfare Fund .. .	6,000.00	6,000.00	678.99	5,245.41	5,924.40	75.60	
Maintenance of Dogs.. .	6,300.00	6,300.00	940.98	4,207.87	5,148.85	1,151.15	
Maintenance V.H.F. Equipment .. .	15,000.00	15,000.00	6,528.72	8,789.28	15,318.00		318.00
Social Constabulary. . .	24,000.00	24,000.00	4,215.63	19,706.12	23,921.75	78.25	
Training Equipment .. .	2,000.00	2,000.00	430.62	1,149.29	1,579.91	420.09	
	5,327,875.00	5,489,967.00	2,239,621.22	3,163,349.63	5,402,970.85*	95,327.75	8,331.60
						8,331.60	
						86,996.15*	
Expenditure from the Consolidated Fund for Period 26.5. - 31.12.66 .. .				3,183,980.00			
Expenditure to the Consolidated Fund at 31.12.66 .. .				3,163,349.63			
Figure includes Statutory expenditure of .. .				20,630.37			
				6,180.00			
D 20 - MINISTRY OF HOME AFFAIRS - PRISONS							
Personal Emoluments .. .	634,858.00	634,858.00	248,880.24	367,826.60	616,706.84	18,151.16	
OTHER CHARGES							
Transport & Travelling .. .	19,000.00	19,000.00	3,539.94	15,363.56	18,903.50	96.50	
Miscellaneous .. .	3,500.00	3,500.00	1,520.05	1,760.73	3,280.78	219.22	
Dietary .. .	104,000.00	104,000.00	30,566.76	69,541.12	100,107.88	3,892.12	
Clothing Bedding and Equipment .. .	24,000.00	24,000.00	4,972.60	13,153.22	18,125.82	5,874.18	
Fuel, Light & Sanitation... .	21,000.00	21,000.00	3,456.93	11,440.22	14,897.15	6,102.85	
Tools, Appliances Etc. . .	800.00	800.00	519.91	277.83	797.74	2.26	
Uniforms for Officers and Matrons .. .	22,250.00	22,250.00	303.66	15,094.96	15,398.62	6,851.38	
Books Binding Etc. . .	800.00	800.00	44.18	619.56	663.74	136.26	
Bakery .. .	18,000.00	23,000.00	13,166.48	11,232.88	24,399.36		1,399.36
Training Facilities .. .	1,000.00	1,000.00		15.37	15.37	984.63	
Farms .. .	19,500.00	15,500.00	3,149.65	9,104.97	12,254.62	3,245.38	
Executioner's Fees .. .	150.00	150.00				150.00	
upkeep of Buildings & Grounds.. .	4,000.00	4,000.00	668.36	2,202.83	2,871.19	1,128.81	
Rental Plates, Etc. and Spectacles for Prisoners.	1,000.00	1,000.00		38.00	38.00	962.00	
Maintenance of Lorry & Launch .. .	6,000.00	6,000.00	363.11	2,324.89	2,688.00	3,312.00	
Prison Industries .. .	1,000.00	1,000.00	21.74	718.63	740.37	259.63	
Grants towards travelling of Chaplains .. .	500.00	500.00	62.50	437.50	500.00		
Gratuity Scheme for young Offenders .. .	1,000.00	1,000.00	233.52	792.54	1,026.06		26.06
Watching of Hospitalised Prisoners .. .	9,000.00	9,000.00	2,870.76	4,805.64	7,676.40	1,323.60	
Earning Scheme .. .	21,500.00	21,500.00		690.00	690.00	20,810.00	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 20 - MINISTRY OF HOME AFFAIRS - PRISONS (CONT'D)							
22. Pig Development Scheme...	22,000.00	30,000.00	6,029.03	17,066.36	23,095.39	6,904.61	
23. Grant to Red Cross Society for the Prison Library Service	300.00	300.00		300.00	300.00		
24. Funeral Expenses... ..	300.00	300.00		79.50	79.50		
25. Welfare Fund Expenses ...	600.00	600.00	117.84	393.11	510.95	89.05	
	932,058.00	945,058.00	320,487.26	545,280.02	865,767.28	80,716.14	1,425.42
						1,425.42	
						79,290.72	
Issues from the Consolidated Fund				584,000.00			
Expenditure for Period 26.5. - 31.12.66.. ..				545,280.02			
Due to Consolidated Fund at 31.12.66.. ..				38,719.98			
HEAD 21 - MINISTRY OF HOME AFFAIRS - FIRE PREVENTION							
1. Personal Emoluments ...	516,489.00	516,489.00	221,574.85	295,787.21	517,362.06		873.06
OTHER CHARGES							
2. Transport & Travelling ..	16,000.00	16,000.00	4,732.29	11,251.34	15,983.63	16.37	
3. Miscellaneous	3,000.00	3,000.00	873.49	1,654.15	2,527.64	472.36	
4. Uniforms and Bedding.. ..	28,350.00	28,350.00	2,712.56	23,023.12	25,735.68	2,614.32	
5. Fuel, Oil and Grease.. ..	11,000.00	11,000.00	2,313.43	6,052.17	8,365.60	2,634.40	
6. Spares, Repairs and Replacements	40,000.00	43,000.00	10,848.03	32,395.35	43,243.38		243.38
7. Ambulance and First Aid Equipment	1,500.00	1,500.00	102.60	491.19	593.79	906.21	
8. Auxiliary Unit	2,900.00	3,200.00	20.00	3,100.07	3,120.07	79.93	
9. Maintenance of Pipelines in Commercial Area.	1,500.00	1,500.00		551.47	551.47	948.53	
10. Funeral Expenses.. ..	600.00	600.00				600.00	
11. Expenses, Training Courses	1,000.00	1,000.00				1,000.00	
	622,339.00	625,639.00	243,177.25	374,306.07	617,483.32	9,272.12	1,116.44
						1,116.44	
						8,155.68*	
Issues from the Consolidated Fund				337,400.00			
Expenditure for Period 26.5. - 31.12.66.. ..				374,306.07			
Net Excess.. ..				36,906.07			
HEAD 22 - MINISTRY OF HOME AFFAIRS - PRINTERY							
1. Personal Emoluments ...	26,021.00	26,021.00	16,201.40	7,557.15	23,758.55	2,262.45	
OTHER CHARGES							
2. Transport & Travelling ...	650.00	750.00	306.47	234.25	540.72	209.28	
3. Miscellaneous	1,100.00	1,100.00	284.10	713.80	997.90	102.10	
4. Public Printing Regulated by Contract	216,100.00	216,100.00	72,768.00	113,274.02	186,042.02	30,057.98	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
AD 22 - MINISTRY OF HOME AFFAIRS - PRINTERY (CONT'D.).							
5. Additional Printing & Binding	240,600.00	240,600.00	61,572.42	150,692.05	212,264.47	28,335.53	
6. Advertisements	42,900.00	42,900.00	12,102.13	34,167.71	46,269.84		3,369.84
7. Central Stationery Store..	95,300.00	95,300.00	73,511.83	17,688.44	91,200.27	4,099.73	
8. Maintenance of Equipment & Spare Parts	6,000.00	7,800.00	4,323.00	3,027.30	7,350.30	449.70	
	628,671.00	630,571.00	241,069.35	327,354.72	568,424.07	65,516.77	3,369.84
						3,369.84	
						62,146.93*	
Issues from the Consolidated Fund				361,000.00			
Expenditure for Period 26.5. - 31.12.66..				327,354.72			
Due to Consolidated Fund at 31.12.66..				33,645.28			
AD 23 - MINISTRY OF HOME AFFAIRS - PROBATION SERVICE							
1. Personal Emoluments	72,248.00	82,248.00	26,406.35	49,285.25	75,691.60	6,556.40	
OTHER CHARGES							
2. Transport & Travelling . . .	19,400.00	19,400.00	5,874.65	13,599.50	19,474.15		74.15
3. Miscellaneous	880.00	1,250.00	304.50	622.69	927.19	322.81	
4. Library	350.00	350.00	42.70	298.82	341.52	8.48	
5. Grant to Salvation Army for after Care Work	2,760.00	2,760.00	920.00	1,840.00	2,760.00		
6. Grant to Discharged Prisoners' Aid Committee	8,000.00	9,349.00	2,484.05	6,349.06	8,833.11	515.89	
7. Remand Home for Boys	5,500.00	6,938.00	1,586.94	5,234.83	6,821.77	116.23	
8. Grant to Salvation Army for Belfield Girls' School Maintenance and Expenses	12,350.00	12,350.00	12,350.00		12,350.00		
	121,488.00	134,645.00	49,969.19	77,230.15	127,199.34	7,519.81	74.15
						74.15	
						7,445.66*	
Issues from the Consolidated Fund				74,500.00			
Expenditure for Period 26.5. - 31.12.66..				77,230.15			
Excess				2,730.15			
AD 24 - MINISTRY OF HOME AFFAIRS - ESSEQUIBO BOYS' SCHOOL							
1. Personal Emoluments	77,599.00	82,599.00	32,868.92	46,801.24	79,670.16	2,928.84	
OTHER CHARGES							
2. Transport & Travelling . . .	800.00	1,432.00	225.11	1,094.03	1,319.14	112.86	
3. Miscellaneous	2,200.00	2,200.00	118.95	1,425.76	1,544.71	655.29	
4. Bietary	12,700.00	12,700.00	1,837.89	10,195.68	12,033.57	666.43	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 24 - MINISTRY OF HOME AFFAIRS - ESSEQUIBO BOYS' SCHOOL (CONT'D.).							
5. Fuel and Light	1,300.00	1,300.00	297.00	933.54	1,230.54	69.46	
6. Clothing & Bedding	4,500.00	4,500.00	2,509.58	1,364.92	3,874.50	625.50	
7. Workshop - Tools & Appliances	4,000.00	4,000.00	815.35	2,598.66	3,414.01	585.99	
8. Earnings, Gratuities, Pocket Money to Boys and Purchase of Tools for Discharged Boys.	2,500.00	2,500.00	491.39	1,865.79	2,357.18	142.82	
9. Bakery	7,700.00	7,700.00	682.42	6,825.51	7,507.93	192.07	
10. Sanitation and Drainage.	1,000.00	1,000.00	98.67	724.51	823.18	176.82	
11. Arable Farm.	1,850.00	1,850.00	89.92	1,387.96	1,477.88	372.12	
12. Maintenance of Koker.	700.00	700.00	120.00	240.00	360.00	340.00	
13. Maintenance of Stock Farm.	6,700.00	6,700.00	1,512.65	5,111.93	6,624.58	75.42	
14. Maintenance of Compound.	4,000.00	4,000.00	936.96	1,422.16	2,359.12	1,640.88	
	127,549.00	133,181.00	42,604.81	81,991.69	124,596.50	8,584.50	
Issues from the Consolidated Fund				85,500.00			
Expenditure for Period 26.5. - 31.12.66				81,991.69			
Due to the Consolidated Fund at 31.12.66.				3,508.31			
HEAD 66 - MINISTRY OF FINANCE - PENSIONS AND GRATUITIES							
3. Police Reward Funds, Pensions.	600.00	600.00	248.45	347.83	596.28	3.72	
4. Police Pensions, Gratuities and Lump Sum Payments.	325,000.00	325,000.00	88,915.87	245,868.68	334,784.55		9,784.55
	325,600.00	325,600.00	89,164.32	246,216.51	335,380.83	3.72	9,784.55
Issues from the Consolidated Fund				268,890.00			
Expenditure for Period 26.5. - 31.12.66.				246,216.51			
Due to the Consolidated Fund at 31.12.66.				22,673.49			
HEAD 69 - SPECIAL SERVICE UNIT							
1. Personal Emoluments		209,569.00		195,511.01	195,511.01	14,057.99	
2. Other Charges		87,450.00		44,835.26	44,835.26	42,614.74	
		297,019.00		240,346.27	240,346.27	56,672.73	
Issues from the Consolidated Fund				19,352.78			
Expenditure for Period 26.5 - 31.12.66.				12,596.75			
Due to Consolidated Fund at 31.12.66.				6,756.03			
DIVISION I - GOVERNOR							
1. Purchase of Equipment.	30,000.00	39,488.00		27,308.74	27,308.74	12,179.26	
4. Purchase of Equipment.		38,000.00		47,349.60	47,349.60		9,349.60
	30,000.00	77,488.00		74,658.34	74,658.34	12,179.26	9,349.60
						9,349.60	
						2,829.66*	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
DIVISION I - GOVERNOR							
GUYANA DEFENCE FORCE							
1. Purchase of Equipment. ...	1,650,000.00	1,650,000.00	249,104.35	297,535.73	546,640.08	1,103,359.92	
2. Building	400,000.00	400,000.00	51,709.60	124,038.44	175,748.04	224,251.96	
	2,050,000.00	2,050,000.00	300,813.95	421,574.17	722,388.12	1,327,611.88	
Issues from the Consolidated Fund				700,000.00			
Expenditure for Period 26.5. - 31.12.66.				421,574.17			
Due to the Consolidated Fund at 31.12.66.				278,425.83			
DIVISION VIII - MINISTRY OF HOME AFFAIRS							
PRISONS							
1. New Prison D'Endragt ...	20,000.00	20,000.00		961.37	961.37	19,038.63	
2. Prison Improvement	120,000.00	120,000.00	11,870.38	68,142.59	80,012.97	39,987.03	
3. Borstal							
4. Probation & Approved Schools	50,000.00	50,000.00		5,022.80	5,022.80	44,977.20	
POLICE							
5. Stations - New & Extensions to Old	200,000.00	200,000.00	434.12	21,551.10	21,985.22	178,014.78	
6. Motor Transport & Marine Workshop	50,000.00	50,000.00	18.00	54.50	72.50	49,927.50	
7. Equipment - Land & Water Transport	238,000.00	238,000.00	58,702.53	170,777.89	229,480.42	8,519.58	
8. Training School	100,000.00	100,000.00		7,281.06	7,281.06	92,718.94	
9. Police Quarters	200,000.00	200,000.00		11,277.00	11,277.00	188,723.00	
FIRE SERVICE							
10. Fire Ambulance Stations ...							
11. New Fire Boat	100,000.00	100,000.00				100,000.00	
12. Equipment	60,000.00	60,001.00	2,386.80	41,100.08	43,486.88	16,514.12	
GOVERNMENT PRINTERY							
13. New Building							
14. Equipment	51,000.00	51,000.00	6,505.88	1,234.54	7,740.42	43,259.58	
AMERINDIAN DEVELOPMENT							
15. Rest Shelter & Hostels ...	50,000.00	50,000.00	2,046.02	360.66	2,406.68	47,593.32	
16. Removal of Administrative Headquarters from Orinduik to Kurukabarry ...							
17. Roads	20,000.00	20,000.00				20,000.00	
18. General Development	100,000.00	100,000.00	18,129.17	74,318.53	92,447.70	7,552.30	
MISCELLANEOUS							
19. Purchase of Equipment ...	200,000.00	200,000.00	126,755.75	128,275.22	255,030.97		55,030.97
20. Queen's Visit.	395,000.00	395,000.00	198,957.40	200,095.76	399,053.16		4,053.16
	1,954,000.00	1,954,001.00	425,806.05	730,453.10	1,156,259.15	856,825.98	59,084.13
Issues from the Consolidated Fund				732,000.00		59,084.13	
Expenditure for Period 26.5. - 31.12.66.				730,453.10		797,741.85*	
Due to the Consolidated Fund at 31.12.66.				1,546.90			
DIVISION XX - SPECIAL SERVICE UNIT							
1. Construction of Buildings		100,000.00		110,048.54	110,048.54	135,710.51	10,048.54
2. Purchase of Equipment ...		170,250.00		34,539.49	34,539.49	135,710.51	10,048.54
		270,250.00		144,588.03	144,588.03	10,048.54	10,048.54
						125,661.97*	

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.						
14. Essequibo Boys' School	7,000.00	2,368.73	5,287.32	7,656.05		656.05
16. Fire Prevention	200.00	99.50	151.50	251.00		51.00
28. Police	50,000.00	22,486.87	58,368.32	80,855.19		30,855.19
32. Prisons	27,000.00	5,625.69	14,876.00	20,501.69	6,498.31	
	84,200.00	30,580.79	78,683.14	109,263.93	6,498.31	31,562.74
Deduct under the Estimate						6,498.31
Net over the Estimate						25,064.43

C. I. MONGUL.
Permanent Secretary, (Ag.)
 Ministry Of Home Affairs,
 Accounting Officer and Principal
 Receiver of Revenue.

MINISTRY OF LOCAL GOVERNMENT

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 25 - MINISTRY OF LOCAL GOVERNMENT							
1. Personal Emoluments ...	363,018.00	363,019.00	115,540.97	197,649.47	313,190.44	49,828.56	
OTHER CHARGES							
2. Transport & Travelling...	59,000.00	59,000.00	12,739.29	29,417.52	42,156.81	16,843.19	
3. Miscellaneous ...	4,500.00	5,000.00	1,405.02	3,418.13	4,823.15	176.85	
4. Uniforms ...	1,200.00	1,200.00	44.18	794.74	838.92	361.08	
5. Telegrams ...	100.00	100.00				100.00	
6. Telephones ...	7,000.00	7,000.00				7,000.00	
7. Water Transport ...	11,000.00	11,000.00	1,793.82	5,625.59	7,419.41	3,580.59	
8. Publications... ..	200.00	200.00	25.65	131.15	156.80	43.20	
9. House Rent	1,000.00	1,000.00		930.00	930.00	70.00	
10. Entertainment Expenses...	960.00	960.00		377.44	377.44	582.56	
11. Miscellaneous Expenses, Colony & Rest Houses...	4,000.00	4,000.00	511.44	2,890.04	3,401.48	598.52	
12. Property Surveys & Inspections	22,500.00	22,500.00		21.12	21.12	22,478.88	
13. Drawing Materials & Equipment	4,800.00	4,800.00	503.72	2,831.74	3,335.46	1,464.54	
14. Cost of Operating Lethal Chamber	125.00	125.00		103.20	103.20	21.80	
15. Grant to Village Authorities Towards Administrative Expenses	7,120.00	7,534.00	414.00	7,119.60	7,533.60	.40	
16. Grant to Morawhanna Country District	800.00	800.00		800.00	800.00		
17. Contribution towards Maintenance of Roads and Streets Georgetown ...	130,000.00	130,000.00		130,000.00	130,000.00		
18. Contribution towards Maintenance of Roads and Streets, New Amsterdam	30,000.00	30,000.00		30,000.00	30,000.00		
	647,323.00	648,238.00	132,978.09	412,109.74	545,087.83	103,150.17	
Issues from the Consolidated Fund				364,000.00			
Expenditure for Period 26.5 - 31.12.66				412,109.74			
Net Excess				48,109.74			
DIVISION IX - MINISTRY OF LOCAL GOVERNMENT							
1. Establishment of New Local Authorities... ..	155,000.00	155,000.00	33,571.23	7,535.06	41,106.29	113,893.71	
2. Capital Grants to Local Authorities... ..	90,000.00	90,000.00				90,000.00	
3. New Amsterdam Water Supply							
4. New Amsterdam Concrete Drains	40,000.00	40,000.00	15.40	16.85	32.25	39,967.75	
5. Purchase of Equipment ...							
	285,000.00	285,000.00	33,586.63	7,551.91	41,138.54	243,861.46	
Issues from the Consolidated Fund				9,000.00			
Expenditure for period 26.5 - 31.12.66				7,551.91			
Due to Consolidated Fund at 31.12.66				1,448.09			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.						
23. Local Government Board	100.00		264.50	264.50		164.50
24. District Commissioner's Fees	3,000.00	1,882.79	3,539.95	5,422.74		2,422.74
Net over the Estimate	3,100.00	1,882.79	3,804.45	5,687.24		2,587.24
Net over the Estimate						2,587.24
HEAD X - SUNDRY CONTRIBUTIONS AND OTHER RECEIPTS						
1. Contribution by the Mayor and Town Council of Georgetown towards Fire Protection	96,000.00		96,000.00	96,000.00		
2. Contribution by the Mayor and Town Council of New Amsterdam towards Fire Protection	9,600.00	4,800.00	4,800.00	9,600.00		
3. Contribution by the Mayor and Town Council of Georgetown towards Sea Defence - Ord. 4 of 1937	2,500.00	625.00	1,250.00	1,875.00	625.00	
	108,100.00	5,425.00	102,050.00	107,475.00	625.00	
Net under the Estimate					625.00	

V. J. CORREIA,
PERMANENT SECRETARY,
MINISTRY OF LOCAL GOVERNMENT
ACCOUNTING OFFICER
SUBJECT TO MY MEMO DATED
21st MAY, 1968.

MINISTRY OF AGRICULTURE
MINISTRY OF FORESTS, LANDS AND MINES
Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
26 - MINISTRY OF AGRICULTURE							
Personal Emoluments ...	722,941.00	722,941.00	269,235.95	404,598.38	673,834.33	49,106.67	
OTHER CHARGES							
Transport and Travelling.	96,000.00	96,000.00	28,465.78	66,156.31	94,622.09	1,377.91	
Miscellaneous ...	7,500.00	7,500.00	1,929.32	4,854.41	6,783.73	716.27	
Water Transport ...	12,000.00	12,200.00	4,124.20	8,827.37	12,951.57		751.57
Telegrams ...	500.00	1,000.00	576.43	710.40	1,286.83		286.83
Library and Publications.	5,000.00	5,000.00	1,674.16	1,914.57	3,588.73	1,411.27	
Laboratories and Equipment - Maintenance ...	21,000.00	21,000.00	10,955.03	8,602.36	19,557.39	1,442.61	
Botanic Gardens ...	72,000.00	81,000.00	27,011.49	49,790.29	76,801.78	4,198.22	
Government Gardens and Grounds ...	30,000.00	30,000.00	11,826.13	19,969.43	31,795.56		1,795.56
Purchase, Production and Distribution of Seeds and Plants...	125,000.00	145,000.00	47,019.69	83,123.91	130,143.61	14,856.40	
Production of Pure Strain Seed Paddy...	250,000.00	250,000.00	40,044.90	199,305.26	239,350.16	10,649.84	
Central Agricultural Station Mon Repos ...	400,000.00	425,000.00	167,737.00	219,751.21	387,488.21	37,511.79	
Maintenance of District Offices, Demonstration Stations, Offices and Nurseries ...	55,000.00	61,000.00	18,881.10	42,245.22	61,126.32		126.32
Aptary ..	5,000.00	5,000.00	2,313.26	3,049.30	5,362.56		362.56
Extension Services. ...	15,000.00	15,000.00	3,682.99	11,566.02	15,249.01		249.01
Veterinary Preventive Measures ...	27,000.00	47,000.00	14,107.73	20,836.41	34,944.14	12,055.86	
Plant Pest Preventive Measures ...	12,000.00	12,000.00	2,855.94	6,582.02	9,437.96	2,562.04	
Agricultural Economic Survey ...	10,000.00	10,000.00	3,108.66	6,612.70	9,721.36	278.64	
Artificial Insemination Service...	25,000.00	25,000.00	8,046.75	11,427.43	19,474.18	5,525.82	
Cost of Investigations of Insects affecting stored Rice & Paddy ...	10,000.00	10,000.00	3,094.89	5,112.58	8,207.47	1,792.53	
Fisheries Division - Inland	21,000.00	21,000.00	7,374.95	11,852.68	19,227.63	1,772.37	
Fisheries Division - Marine	55,000.00	55,000.00	14,848.12	34,455.06	49,303.18	5,696.82	
Agricultural Education in Primary Schools...	12,000.00	12,000.00	4,591.27	5,913.20	10,504.47	1,495.53	
Dairy Farming Expansion Maintenance Expenses...	45,000.00	57,000.00	30,533.73	20,571.91	51,105.64	5,894.36	
Information Division ...	17,000.00	17,000.00	6,601.96	10,222.36	16,824.32	175.68	
Progressive Farmers' Scheme	7,500.00	7,500.00		404.70	404.70	7,095.30	
M.A.R.D.S. Experimental Station ...	10,000.00	10,000.00	1,594.56	6,056.30	7,650.86	2,349.14	
Rice Assessment Tribunal.	40,000.00	44,000.00	18,204.39	26,197.85	44,402.24		402.24
Agricultural Stations - Maintenance & Operation	159,000.00	159,000.00	39,291.76	124,342.61	163,634.37		4,634.37
Telephones ...	14,000.00	14,000.00				14,000.00	
Animal Quarantine Station	10,000.00	10,000.00	1,712.24	200.00	1,912.24	8,087.76	
Essequibo Estates...	190,130.00	190,130.00	30,735.76	152,608.95	183,344.71	6,785.29	
Government Estates West Demerara ..	22,195.00	25,907.00	1,918.77	27,530.29	29,449.06		3,542.06
Vergenoegen Land Development Scheme ...	50,972.00	57,199.00	922.27	41,342.96	42,265.23	14,933.77	
Black Bush Polder Land Development Scheme ...	563,031.00	563,031.00	55,990.02	498,354.87	554,344.89	8,686.11	
Amazon - Charity ...	17,925.00	17,925.00	3,999.08	10,600.42	14,599.50	3,325.50	
Mara Land Development Scheme ...	107,778.00	107,778.00	30,370.24	74,811.58	105,181.82	2,596.18	
Garden of Eden Land Development Scheme ...	8,860.00	8,860.00	680.00	8,162.44	8,842.53	17.47	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 26 - MINISTRY OF AGRICULTURE (CONT'D.).							
39. Onverwagt Land Development Scheme	44,172.00	44,172.00	7,849.10	36,274.58	44,123.68	48.32	
40. Cane Grove - La Bonne Mere Maintenance of Agricultural Holdings and Drainage and Irrigation Works ...	145,000.00	145,000.00	11,485.65	100,153.60	111,639.25	33,360.75	
CONTRIBUTIONS AND SUBSIDIES							
41. Contribution to Food & Agriculture Organisation	10,500.00	16,493.00	9,837.28		9,837.28	6,655.72	
42. Contribution to Plant Quarantine Station, The West Indies	160.00	160.00		160.00	160.00		
43. Commonwealth Agricultural Bureaux	10,080.00	10,080.00				10,080.00	
44. Rothamstead Experimental Station Contribution to	58.00	58.00	57.60		57.60	.40	
45. Annual Grants to Imperial College of Tropical Agriculture.	17,376.00	17,376.00				17,376.00	
46. Recruitment and Training of Officers for Colonial Agricultural Departments	1.00	1.00				1.00	
47. Fishing Industry Aid ...	50,000.00	100,000.00	10,476.25	89,057.56	99,533.81	466.19	
48. Allowances to Students at I.C.T.A.	4,800.00	4,800.00	2,560.00	922.00	3,482.00	1,318.00	
49. Grant-in-Aid to Royal Society for Prevention of Cruelty to Animals ...	1,500.00	1,500.00		1,500.00	1,500.00		
50. Subsidy to Guyana School of Agriculture Corporation.	110,000.00	110,000.00	58,500.00	51,500.00	110,000.00		
51. Subvention to Cane Farming Development Corporation		50,000.00				50,000.00	
	3,645,979.00	3,858,611.00	1,016,826.49	2,508,231.50	3,525,057.99	345,703.53	12,150.52
						12,150.52	
						333,553.01*	
Issues from the Consolidated Fund				2,420,000.00			
Expenditure for Period 26.5. - 31.12.66..				2,508,231.50			
Net Excess..				88,231.50			
DIVISION X - MINISTRY OF AGRICULTURE - AGRICULTURE							
1. Rice Development.. ...	100,000.00	100,000.00		84,128.71	84,128.71	15,871.29	
2. Ebini Crop Station ...	50,000.00	50,000.00	12,832.16	33,665.91	46,498.07	3,501.93	
3. Meteorological Stations ...	13,000.00	13,000.00		6,500.00	6,500.00	6,500.00	
4. Eradication of Acoushi Ants	10,000.00	10,000.00		6,805.13	6,805.13	3,194.87	
5. Technology Division ...							
6. Information and Communication	10,000.00	10,000.00				10,000.00	
7. New Animal Laboratory & Quarantine Station ...	25,000.00	25,000.00		20,773.01	20,773.01	4,226.99	
8. Small Stock Expansion.. ...							
9. By - Product Plant Lethem..							
10. Development of Fishing ...							
11. Additional Shrimp Drying Floors... ..				3.51			

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
REGION X - MINISTRY OF AGRICULTURE - AGRICULTURE							
Rural Landing Sites ...							
New Amsterdam Fish Centre							
Overwagt Fish Station...							
P.A.O. Fisheries Grant...	60,000.00	60,000.00	29,240.00	2,121.37	31,361.37	28,638.63	
Scaupper Fishing ...							
Guyana School of Agriculture ...	100,000.00	100,000.00	8,500.00	91,500.00	100,000.00		
Development of Dairy & Beef Cattle ...	100,000.00	100,000.00	30,821.41	44,271.37	75,092.78	24,907.22	
Bonuses to Producers ...	30,000.00	30,000.00		24,512.50	24,512.50	5,487.50	
Soil Surveys ...	100,000.00	100,000.00	16,862.76	79,580.02	96,442.78	3,557.22	
Coconut Industry...	66,000.00	66,000.00	4,678.13	52,466.99	57,145.12	8,854.88	
Crop Investigation ...	30,000.00	30,000.00		29,763.37	29,763.37	236.63	
Central Agricultural Station Mon Repos Land.	50,000.00	50,000.00	405.85	51,746.74	52,152.59		2,152.59
LAND DEVELOPMENT SCHEME							
Black Bush Polder..	50,000.00	50,000.00	23,610.29	25,430.78	49,041.07	958.93	
Wara ...							
Anna Regina/Tapakuma ...	70,000.00	70,000.00	10,281.19	29,225.51	39,506.70	30,493.30	5,879.27
Charity Amazon...			5,879.27		5,879.27		
Overwagt ...							
Brandwagt Sari..	75,000.00	75,000.00	9,901.26	36,884.99	46,786.25	28,213.75	
Torani ...							
Wauna/Yarakita/Kaituma/Arakaka ..	100,000.00	130,000.00	56,903.51	60,520.34	117,423.85	12,576.15	
Crahwood Creek, Southward Machinery & Equipment ...	100,000.00	122,000.00	93,007.15	26,093.43	119,100.58	2,899.42	
Preliminary Investigations	10,000.00	10,000.00	175.25	1,633.69	1,808.94	8,191.06	
Purchase of Combines ...	450,000.00	450,000.00		450,000.00	450,000.00		
World Food Programme ...	60,000.00	60,000.00	12,719.96	32,897.27	45,617.23	14,382.77	
	1,659,000.00	1,711,000.00	315,818.19	1,190,524.64	1,506,342.83	212,692.54	8,035.37
						8,035.37	
						204,657.57	
Amounts from the Consolidated Fund ...				1,170,000.00			
Expenditure for Period 26.5. - 31.12.66..				1,190,524.64			
Surplus/Excess..				20,524.64			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.						
1. Botanic Gardens	4,000.00	1,309.88	481.59	1,791.47	2,208.53	
2. Pure Line Seed Padi	200,000.00	118,038.82	51,407.83	169,446.65	30,553.35	39,923.26
3. Others	95,000.00	52,693.96	82,229.30	134,923.26		39,923.26
	299,000.00	172,042.66	134,118.72	306,161.38	32,761.88	32,761.88
Deduct under the Estimate.. .. .						7,161.38
Net over the Estimate						
HEAD VII -- LAND DEVELOPMENT ETC. RENTS ETC.						
1. Amazon - Charity	4,500.00	2,182.33	3,013.72	5,196.05	305,212.29	696.05
2. Blaak Bush	600,000.00	74,687.58	220,100.13	294,787.71	22,914.83	
3. Cane Grove-La Bonne Mere	45,000.00	3,679.95	18,405.22	22,085.17	82,978.30	
4. Anna Regina	160,000.00	10,605.56	66,416.14	77,021.70	217.90	
5. Hague and La Jalousie	3,300.00	1,638.09	1,444.01	3,082.10	9,360.41	
6. Garden of Eden	12,000.00	799.58	1,840.01	2,639.59	100,044.35	
7. Mara	110,000.00	2,953.17	7,002.48	9,955.65	55,065.15	
8. Vergenoegen	85,000.00	15,016.29	14,018.56	29,034.85		3,905.87
9. Other	39,000.00	14,841.49	28,064.38	42,905.87		
MACHINERY HIRE CHARGES						
10. Anna Regina	30,000.00	1,191.50	26,871.12	28,062.62	1,937.38	
11. Vergenoegen			186.51	186.51	813.49	
12. Other	1,000.00					4,601.92
	1,089,800.00	127,595.54	387,362.28	514,957.82	579,444.10	4,601.92
Deduct over the Estimate					574,842.18 *	
Net under the Estimate						
HEAD XII - SALE OF LANDS, HOUSES ETC.						
4. Vergenoegen Rice Mill	2,900.00				2,900.00	
	2,900.00				2,900.00	
Net under the Estimate					2,900.00	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
27 - MINISTRY OF RESTS, LANDS AND MINES							
Personal Emoluments ...	198,284.00	198,285.00	73,914.48	112,334.24	186,248.72	12,036.28	
OTHER CHARGES							
Transport and Travelling.	5,000.00	5,000.00	1,483.97	2,669.43	4,153.40	846.60	
Miscellaneous	1,000.00	2,000.00	1,033.12	1,372.41	2,405.53		405.53
Telegrams	1,000.00	1,000.00	243.53	194.26	437.79	562.21	
Telephones	9,000.00	9,000.00				9,000.00	
Ex Gratia Award Waconbar Co-op Land Development Scheme		3,290.00		3,289.15	3,289.15	.85	
	214,284.00	218,575.00	76,675.10	119,859.49	196,534.59	22,445.94	405.53
						405.53	
						22,040.41*	
as from the Consolidated Fund				141,500.00			
Expenditure for Period 26.5. - 31.12.66.				119,859.49			
to Consolidated Fund at 31.12.66.				21,640.51			
28 - MINISTRY OF RESTS, LANDS AND MINES FORESTS							
Personal Emoluments ...	290,772.00	290,772.00	104,491.67	149,108.69	253,600.36	37,171.64	
OTHER CHARGES							
Transport and Travelling.	40,000.00	40,000.00	8,566.26	24,027.65	32,593.91	7,406.09	
Miscellaneous	3,200.00	3,200.00	1,354.46	2,076.81	3,431.27		231.27
Land and Water Transport.	28,000.00	28,000.00	6,447.12	20,276.93	26,724.05	1,275.95	
Equipment and Material...	5,000.00	5,000.00	2,702.54	2,115.77	4,818.31	181.69	
Uniforms	6,500.00	6,500.00	2,696.05	1,520.88	4,216.93	2,283.07	
House Rent... ..	2,200.00	2,200.00	170.00	1,684.00	1,854.00	346.00	
Revenue Protection. ...	2,000.00	2,000.00	33.00	345.70	378.70	1,621.30	
Central Timber Manufac- turing Plant	123,000.00	213,000.00	41,649.05	163,604.65	205,253.70	7,746.30	
Creek Clearing	2,500.00	2,500.00		372.25	372.25	2,127.75	
Forest Stations	3,000.00	3,000.00	797.82	1,468.48	2,266.30	733.70	
Investigations and Research	5,000.00	5,000.00	2,419.06	3,002.26	5,421.32		421.32
Silviculture... ..	15,000.00	15,000.00	8,488.36	8,081.24	16,569.60		1,569.60
Forest Surveys	5,000.00	5,000.00	1,947.92	2,457.29	4,405.21	594.79	
Promotion of Exports ...	2,500.00	2,500.00	260.13	1,010.51	1,270.64	1,229.36	
Contribution towards Imperial Forestry Institute, Oxford ...	1,200.00	1,200.00				1,200.00	
Contribution to Latin American Forest Research and Training Institute.	900.00	900.00	859.84		859.84	40.16	
	535,772.00	625,772.00	182,883.28	381,153.11	564,036.39	63,957.80	2,222.19
						2,222.19	
						61,735.61	
as from the Consolidated Fund				421,593.00			
Expenditure for Period 26.5. - 31.12.66.				381,153.11			
to Consolidated Fund at 31.12.66.				40,439.89			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 29 - MINISTRY OF FORESTS, LANDS AND MINES - GEOLOGICAL SURVEYS AND MINES							
1. Personal Emoluments ...	266,958.00	266,958.00	88,602.63	118,300.18	206,902.81	60,955.19	
OTHER CHARGES							
2. Transport and Travelling.	10,000.00	10,000.00	7,344.01	8,162.68	15,506.69		5,506.69
3. Miscellaneous ...	1,000.00	2,456.00	2,309.87	3,008.96	5,318.83		2,862.83
4. Land and Water Transport.	4,000.00	4,000.00	6,048.98	3,323.16	9,372.14		5,372.14
5. Labour and Rations for Labourers: ...	20,000.00	35,413.00	85,580.55	35,745.20	121,325.75		85,912.75
6. Uniforms ...	2,200.00	2,301.00	283.27	816.09	1,099.36	1,201.64	
7. Library and Publications.	2,500.00	2,500.00	779.48	961.25	1,740.73	759.27	
8. Revenue Protection.	500.00	500.00		75.00	75.00	425.00	
9. Rental of Quarters.	300.00	300.00		233.00	233.00	67.00	
10. Sanitary and Fuel.	1,500.00	1,500.00	70.87	244.51	315.38	1,184.62	
11. Study Courses ...	1,000.00	1,000.00		429.84	429.84	570.16	
12. Materials for Survey ...	3,000.00	3,000.00	4,291.48	2,249.98	6,541.46		3,541.46
13. Drawing Instruments, Materials and Equipment	7,500.00	7,500.00	3,413.93	1,391.04	4,804.97	2,695.03	
14. Repairs and Maintenance of Scientific Equipment...	1,500.00	1,500.00	148.78	499.38	648.16	851.84	
15. Printing Maps and Reports	20,000.00	20,000.00	59.00	18,871.70	18,930.70	1,069.30	
16. Special Scientific Research ...	1,500.00	1,500.00		56.63	56.63	1,443.37	
17. Geophysical Surveys ...	15,000.00	15,000.00	5,074.50	9,289.44	14,363.94	636.06	
	358,458.00	375,428.00	204,007.35	203,658.04	407,665.39	70,958.48	103,195.87
							70,958.48
							32,237.39
Issues from the Consolidated Fund Expenditure for Period 26.5. - 31.12.66 ...				92,364.00			
				203,658.04			
Net Excess ...				111,294.04			
HEAD 30 - MINISTRY OF FORESTS, LANDS AND MINES - LANDS							
1. Personal Emoluments ...	274,449.000	274,449.00	98,608.23	143,520.92	242,129.15	32,319.85	
OTHER CHARGES							
2. Transport and Travelling.	70,000.00	70,000.00	11,270.24	41,874.24	53,144.48	16,855.52	
3. Miscellaneous ...	3,750.00	3,750.00	1,549.92	1,739.57	3,289.49	460.51	
4. Land and Water Transport.	18,000.00	18,000.00	4,330.89	14,263.28	18,594.17		594.17
5. Labour and Rations for Labour ...	275,000.00	275,000.00	56,300.71	164,250.16	220,550.87	54,449.13	54,449.13
6. Library and Publications.	500.00	500.00	10.58	184.44	204.02	295.98	
7. Uniforms ...	1,500.00	1,500.00	219.35	793.22	1,012.57	487.43	
8. Materials, Equipment and Instruments ...	35,000.00	35,000.00	11,317.63	16,393.24	27,710.87	7,289.13	
9. Revenue Protection.	400.00	400.00		11.00	11.00	389.00	
10. Land Surveyor's Examination	1,300.00	1,300.00		863.48	863.48	436.52	
11. Resumption of Crown Lands, Working Party Expenses.	16,000.00	16,000.00	6,780.55	7,686.01	14,466.56	1,533.44	
12. Investigation of Applications for Lands.	20,000.00	20,000.00	9,146.12	17,020.35	26,166.47		6,166.47
13. Publication of Section of Colony Map ...	12,000.00	12,000.00		1,387.18	1,387.18	10,612.82	
14. Printing and Binding Maps, Reports and Records ...	4,300.00	4,300.00		1,222.30	1,222.30	3,077.70	
	732,199.00	732,199.00	199,543.22	411,209.39	610,752.61	128,207.03	6,760.64
						6,760.64	
						121,446.39	
Issues from the Consolidated Fund Expenditure for Period 26.5. - 31.12.66 ...				381,557.00			
				411,209.39			
Net Excess ...				29,652.39			

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
VISION XI - MINISTRY OF FORESTS, LANDS AND MINES							
1. Forest Industries							
Development & Survey ...	424,000.00	424,000.00	3,110.04	61,228.78	64,338.82	359,661.18	
2. Expansion of Forest Utilisation Section ...	48,000.00	48,000.00	9,635.40	1,105.52	10,740.92	37,250.08	
3. Central Timber Manufacturing Plant ...	192,000.00	192,000.00	4,041.71	37,996.46	42,038.17	149,961.83	
4. Forest Plantations. ...	45,000.00	45,000.00		22,892.80	22,892.80	22,107.20	
5. Topographic Surveys ...	800,000.00	800,000.00	4,690.34	329,024.86	333,715.20	466,284.80	
6. Geological Surveys. ...	400,000.00	475,000.00	58,745.25	247,695.61	306,440.86	168,559.14	
7. Purchase of Equipment ...	100,000.00	100,000.00	943.23	28,807.72	29,750.95	70,249.05	
8. Aerial Geophysical Survey		49,500.00		49,500.00	49,500.00		
	2,009,000.00	2,133,500.00	81,165.97	778,251.75	859,417.72	1,274,082.28	
Transfers from the Consolidated Fund ...				546,425.00			
Expenditure for Period 26.5. - 31.12.66..				778,251.75			
Excess..				231,826.75			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over Estimate
	\$	\$	\$	\$	\$	
HEAD VI - RENTS, ROYALTIES, ETC.						
1. Fees	5,000.00	575.78	730.70	1,306.48	3,693.52	
2. Licences, Balata, Rubber, Wood-Cutting ..	6,000.00	1,707.76	4,740.18	6,447.94		
3. Permissions	100.00			.00	100.00	
4. Royalty - Timber	400,000.00	41,742.45	251,083.02	392,825.47	7,174.53	
5. Royalty - Balata, Rubber, etc.	6,000.00	3,366.84	5,797.21	9,164.05		3
6. Royalty - Miscellaneous	19,000.00	1,924.61	3,922.45	5,847.06	13,152.94	
LANDS						
7. Fees	40,000.00	24,309.23	31,528.97	55,838.20		15
8. Permissions	6,000.00	3,761.93	2,121.41	5,883.34	116.66	
9. Miscellaneous	800.00	54.28	155.88	210.16	589.84	
10. Royalty Stone	4,000.00	6,537.20	7,648.90	14,186.10		10
11. Rents - Crown Lands	60,000.00	38,976.77	40,338.97	79,315.74		19
12. Rents - Colony Lands	25,000.00	10,561.81	2,895.34	13,457.15	11,542.85	
MINES						
13. Fees	6,000.00	7,113.36	1,730.04	8,843.40		2
14. Licences - Prospecting	6,000.00	1,965.24	2,040.00	4,005.24	1,994.76	
15. Licences - Claims - Gold	2,000.00	1,699.86	295.00	1,994.86	5.14	
16. Licences - Claims - Precious Stones ..	20,000.00	14,169.94	3,020.00	17,189.94	2,810.06	
17. Licences - Other	500.00	210.50		210.50	289.50	
18. Licences - Oil Exploration						
19. Mining Privileges	500.00	344.32	310.17	654.49		
20. Exclusive Permissions	25,000.00	8,880.90	16,274.30	25,155.20		
21. Concessions, Mining	500.00	323.87		323.87	176.13	
22. Concessions, Dredging	1,000.00	7,161.46		7,161.46		
23. Royalties	300,000.00	235,999.76	92,882.10	328,881.86		28
24. Registration - Mining Labourers ..	20.00	28.56	26.19	54.75		
25. Mining Leases	20,000.00	5,212.40	13,075.34	18,287.74	1,712.26	
	953,420.00	516,628.83	480,616.17	997,245.00	43,358.19	8
Deduct under the Estimate						4
Net over the Estimate						4
HEAD XII - SALE OF LANDS, HOUSES, ETC.						
1. Crown Lands		14,313.68	3,281.83	17,595.51		1
2. Colony Lands	20,000.00	4,771.73	20,865.91	25,637.64		
	20,000.00	19,085.41	24,147.74	43,233.15		2
Net over the Estimate						2
HEAD IX - MISCELLANEOUS UNDERTAKINGS						
6. Forest Department - Sale of Timber ..		56,179.07	Cr. 31,638.28	24,540.79		2
		56,179.07	31,638.28	24,540.79		2
Net over the Estimate						2

F. A. NOEL,
Permanent Secretary,
Ministry of Agriculture
Ministry of Forests, Lands &
Accounting Officer &
Principal Receiver of Revenue
16th May, 1968.

MINISTRY OF TRADE, SHIPPING AND CIVIL AVIATION

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
AD 31 - MINISTRY OF TRADE, SHIPPING AND CIVIL AVIATION							
Personal Emoluments ...	61,245.00	79,245.00	19,720.14	46,328.77	66,048.91	13,196.09	
OTHER CHARGES							
Transport and Travelling...	2,500.00	2,500.00	661.05	1,284.75	1,945.80	554.20	
Miscellaneous ...	3,000.00	3,000.00	908.62	1,521.02	2,429.64	570.36	
Telegrams ...	1,200.00	1,200.00	207.20	449.12	656.32	543.68	
Telephones ...	2,500.00	2,500.00				2,500.00	
Contribution towards Commonwealth Economic Committee...	3,461.00	3,461.00				3,461.00	
Expenses in connection with oils and fats Conference	1,216.00	1,216.00		1,004.00	1,004.00	212.00	
Grant to West India Committee...	51.00	51.00				51.00	
Commonwealth Institute Grant ...	720.00	720.00				720.00	
MISCELLANEOUS SERVICES							
Subsidy, Guyana Marketing Corporation...	500,000.00	500,000.00	166,333.33	333,666.67	500,000.00		
Subsidy, Guyana Industrial Development Corporation	250,000.00	250,000.00	66,000.50	166,000.00	232,000.50	17,999.50	
Licensing Division Salaries	26,047.00	26,047.00	9,052.50	7,342.88	16,395.38	9,651.62	
Contribution to Montserrat Fire Relief Fund...		1,380.00		1,372.39	1,372.39	7.61	
Famine Relief to India...		10,100.00				10,100.00	
Research in the Extraction of Oil from Rice Bran...		2,515.00				2,515.00	
	851,940.00	883,935.00	262,883.34	558,969.60	821,852.94	62,082.06	
Grants from the Consolidated Fund for Period 26.5 - 31.12.66 ...				584,988.00			
				558,969.60			
Grants to the Consolidated Fund at 31.12.66 ...				26,018.40			
AD 32 - MINISTRY OF TRADE, SHIPPING AND CIVIL AVIATION - CIVIL AVIATION							
Personal Emoluments	236,889.00	261,690.00	81,490.76	141,322.60	222,813.36	38,876.64	
OTHER CHARGES							
Transport and Travelling...	20,000.00	20,000.00	2,532.93	13,775.35	16,308.28	3,691.72	
Miscellaneous ...	10,000.00	10,000.00	2,871.64	10,147.41	13,019.05		3,019.05
Uniforms ...	3,400.00	3,400.00	352.50	3,026.33	3,378.83	21.17	
Fire Protection and Ambulance Services - Maintenance...	14,000.00	14,000.00	1,888.22	13,481.71	15,369.93		1,369.93
Maintenance of Interior Airfields ...	28,000.00	28,000.00	2,281.79	15,738.99	18,020.78	9,979.22	
Maintenance Air Traffic Service & Aeronautical Equipment ...	5,000.00	5,000.00	8,470.00	2,688.50	11,158.59		6,158.59
Maintenance of Atkinson Airport ...	70,000.00	70,000.00		63,837.71	63,837.71	6,162.29	
Bush Clearing at Atkinson Airport ...	10,000.00	10,000.00	1,351.29	7,587.93	8,939.22	1,060.78	
Search and Rescue Services...	100.00	100.00		1,136.00	1,136.00		1,036.00
Rent for Radio Equipment...	7,000.00	7,000.00		5,855.81	5,855.81	1,144.19	
Safety and Navigational Aids ...	5,000.00	5,000.00	3,353.81	2,740.03	6,093.84		1,093.84

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 32 - MINISTRY OF TRADE, SHIPPING AND CIVIL AVIATION - CIVIL AVIATION CONT'D.							
13. Aircraft Accident Inquiry	500.00	500.00		640.00	640.00		140.00
14. Air Registration Board & Surveys	12,100.00	33,700.00		33,700.00	33,700.00		
15. Maintenance and Operation of Aircraft		2,000.00				2,000.00	
	421,989.00	470,390.00	104,593.03	315,678.37	420,271.40	62,936.01	12,817.41
						12,817.41	
						50,118.60*	
Issues from the Consolidated Fund Expenditure for Period 26.5 - 31.12.66				328,309.00			
Due to the Consolidated Fund at 31.12.66				315,678.37			
				12,630.63			
DIVISION XII - MINISTRY OF TRADE, SHIPPING & CIVIL AVIATION							
1. Industrial Development ...	150,000.00	150,000.00	24.40	147,132.00	147,156.40	2,843.60	
2. Kaletour Guest House and Airstrip	50,000.00	50,000.00		50,000.00	50,000.00		
3. Guest House Improvements...	25,000.00	25,000.00		25,000.00	25,000.00		
4. Improving Tourist Sites ...							
5. Electricity Corporation ...	100,000.00	100,000.00		100,000.00	100,000.00		
6. Guyana Marketing Corporation	258,000.00	258,000.00	86,000.00	172,000.00	258,000.00		
7. Rice Industry... ..							
8. Canadian Universal Exhibition - Montreal 1967	251,000.00	251,000.00	316.78	61,041.44	60,358.22	190,641.78	
CIVIL AVIATION							
9. Atkinson Field, Rehabilitation of	2,600,000.00	2,600,000.00		10,875.35	10,875.35	2,589,124.65	
10. Improvement of Aerodromes and Interior Communications	200,000.00	200,000.00	22,036.06	70,018.25	92,054.31	107,945.69	
11. Purchase of Aircraft... ..							
12. Purchase of Aerodrome. ...	50,000.00	50,001.00		10,272.26	10,272.26	39,728.74	
13. Purchase of Equipment. ...							
14. Guyana Airways Corporation Removal of Headquarters..	75,000.00	75,000.00		75,000.00	75,000.00		
	3,759,000.00	3,759,001.00	108,377.24	720,339.30	828,716.54	2,930,284.46	
Issues from the Consolidated Fund Expenditure for Period 26.5 - 31.12.66				788,807.00			
Due to the Consolidated Fund at 31.12.66				720,339.30			
				68,467.70			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
D IV - FEES, FINES, ETC.						
Civil Aviation	4,000.00	2,178.22	6,643.01	8,821.23		4,821.23
	4,000.00	2,178.22	6,643.01	8,821.23		4,821.23
Net over the Estimate						4,821.23

D. I. YANKANA,
Permanent Secretary,
Ministry of Trade, Shipping and
Civil Aviation
Accounting Officer and Principal
Receiver of Revenue.

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
D IX - MISCELLANEOUS UNDERTAKINGS UNDERTAKINGS						
Aerodromes - Charges	165,000.00	22,250.15	138,336.13	160,586.28	4,413.72	
	165,000.00	22,250.15	138,336.13	160,586.28	4,413.72	
Net under the Estimate					4,413.72	

E. A. PHILLIPS,
Director of Civil Aviation,
Principal Receiver of Revenue.

MINISTRY OF COMMUNICATIONS

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 33 - MINISTRY OF COMMUNICATIONS							
1. Personal Emoluments ...	60,998.00	60,998.00	24,565.58	35,378.65	59,944.23	1,053.77	
OTHER CHARGES							
2. Ferry Service, Barima, NWD, Subsidy ...	1,680.00	1,680.00	700.00	980.00	1,680.00		
3. Grant towards running expenses Georgetown Mariners' Club ...	5,000.00	5,000.00		5,000.00	5,000.00		
4. Contribution towards maintenance of Post Office, Medical & Public Works Department Sports Club ...	240.00	240.00	240.00		240.00		
5. Grants - Roads Safety Programme ...	1,200.00	1,200.00				1,200.00	
6. Road Traffic Education...	7,300.00	7,300.00	961.90	2,337.95	3,299.85	4,000.15	
7. Operation and Maintenance of Traffic Lights. ...	6,500.00	6,500.00	2,327.71	2,883.15	5,210.86	1,289.14	
8. Subsidy to Guyana Airways Corporation.. ...	200,000.00	200,000.00		168,000.00	168,000.00	32,000.00	
9. Telephones ...	3,000.00	3,000.00				3,000.00	
	285,918.00	285,918.00	28,795.19	214,579.75	243,374.94	42,543.06	
Issues from the Consolidated Fund ...				257,122.00			
Expenditure for Period 26.5. - 31.12.66.. ...				214,579.75			
Due to the Consolidated Fund at 31.12.66 ...				<u>42,542.25</u>			
HEAD 34 - MINISTRY OF COMMUNICATIONS - POST OFFICE							
1. Personal Emoluments. ...	1,349,191.00	1,554,192.00	543,165.81	933,235.46	1,476,401.27	77,790.73	
OTHER CHARGES							
2. Transport and Travelling.	33,000.00	34,120.00	9,650.50	24,884.23	34,534.73		414.73
3. Uniforms ...	22,600.00	22,600.00	7,734.02	13,379.96	21,113.98	1,486.02	
4. Telephones ...	30,000.00	30,000.00				30,000.00	
5. Rent, Branch Offices and Quarters for Postmasters	2,400.00	2,400.00	341.00	1,043.84	1,384.84	1,015.16	
6. Conveyance of Mails -							
A - Internal \$28,000							
B - External 28,000							
C - Air Mails 244,000	300,000.00	400,000.00	46,216.50	378,943.59	425,160.09		25,160.09
7. Commission to Stamp Vendors ...	8,700.00	8,700.00	2,814.25	20,750.52	23,564.77		14,864.77
8. Cost of Printing Inland Postal Orders ...	100.00	100.00				100.00	
9. Cost of Supplying Stamps.	75,000.00	75,000.00	17,036.06	60,301.34	77,337.40		2,337.40
10. Cost of Remittances, Money Order Accounts, Etc. ...	600.00	600.00	176.87	431.91	608.78		8.78
11. Stores and Equipment ...	17,600.00	21,600.00	6,930.87	9,589.15	16,520.02	5,079.98	
12. Miscellaneous -							
A - Lighting \$10,000							
B - Cleaning, Publication and Sundries 12,730	22,730.00	47,149.00	14,638.22	23,544.08	38,182.30	8,966.70	
Motor Transport..	5,100.00	6,100.00	1,618.69	3,478.72	5,097.41	1,002.59	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
44 - MINISTRY OF COMMUNICATIONS - POST OFFICE (CONT'D.)							
Upkeep, and purchase of Bicycles	2,500.00	2,500.00	195.29	2,074.21	2,269.50	230.50	
Postal Deliveries on Sugar Estates	30,545.00	38,017.00	15,532.91	22,817.83	38,350.74		333.74
Revenue Protection	3,500.00	3,500.00	80.99	2,066.15	2,147.14	1,352.86	
Contribution to Universal Postal Union	3,456.00	3,456.00				3,456.00	
Postal Training	7,000.00	7,000.00	805.24	5,849.81	6,655.05	344.95	
	1,914,022.00	2,257,034.00	666,937.22	1,502,390.80	2,169,328.02	130,825.49	43,119.51
						43,119.51	
						87,705.98*	
from the Consolidated				1,590,096.00			
Expenditure for Period 26.5. - 26.66.				1,502,390.80			
from the Consolidated Fund at 26.66.				87,705.20			
45 - MINISTRY OF COMMUNICATIONS TELECOMMUNICATIONS							
Personal Emoluments	333,433.00	645,433.00	216,512.59	424,477.90	640,990.49	4,442.51	
Other Charges	218,630.00	468,630.00	182,895.16	289,820.57	472,715.73		4,085.73
	552,063.00	1,114,063.00	399,407.75	714,298.47	1,113,706.22	4,442.51	4,085.73
						4,085.73	
						356.78*	
from the Consolidated				660,655.00			
Expenditure for Period 26.5. - 26.66.				714,298.47			
from the Consolidated Fund at 26.66.				53,643.47			
46 - MINISTRY OF COMMUNICATIONS TRANSPORT & HARBOURS							
Net Deficit in Transport Services	2,000,000.00	2,250,000.00	915,701.93	1,220,107.02	2,135,808.95	114,191.05	
	2,000,000.00	2,250,000.00	915,701.93	1,220,107.02	2,135,808.95	114,191.05	
from the Consolidated				1,223,212.00			
Expenditure for Period 26.5. - 26.66.				1,220,107.02			
from the Consolidated Fund at 26.66.				3,104.98			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
DIVISION XIII - MINISTRY OF COMMUNICATIONS							
POST & TELECOMMUNICATIONS							
1. Postal Services	100,000.00	100,001.00	11,380.27	36,656.67	48,036.94	51,964.06	
2. Telecommunication Rehabilitation of	270,000.00	270,000.00	107,683.59	199,151.73	306,835.32		36,835.32
3. Telephone Expansion.. ...	1,000,000.00	1,000,000.00	5.76	2,617.48	2,623.24	997,376.76	
4. Purchase of Equipment ...	40,000.00	40,002.00	6,632.46	24,818.74	31,451.20	8,550.80	
5. New Telecommunication Building New Amsterdam...	150,000.00	150,000.00				150,000.00	
6. Preliminary and Organizational Expenses - Telephone Corporation ...	18,000.00	35,560.00	4,113.28	19,909.09	24,022.37	11,537.63	
SHIPPING SERVICES							
7. Purchase of Tugs and Barges	300,000.00	300,000.00		131,959.76	131,959.76	164,040.24	
8. Transportation Survey ...	200,000.00	200,000.00				200,000.00	
9. Demerara Ferry Terminals...	200,000.00	200,000.00	34,121.42	119,784.38	153,905.80	46,094.20	
10. Berbice Ferry Terminals ...	200,000.00	200,000.00	36,617.75	94,455.40	131,073.15	68,926.85	
11. Other Stellings	70,000.00	170,000.00	18,616.81	92,228.62	110,845.43	59,154.57	
12. Construction and/or Reconditioning of Ships..	470,000.00	470,000.00		172,285.52	172,285.52	297,714.48	
13. Purchase of Equipment ...	160,000.00	160,000.00	23,763.38	53,620.36	77,383.74	82,616.26	
14. Dredging of Berbice Bar ...	400,000.00	400,000.00				400,000.00	
HARBOUR SERVICE							
15. New Survey Ship	50,000.00	50,000.00	17,730.66	13,441.26	31,171.92	18,828.08	
16. Buoy Tender							
17. Crab Dredger							
18. Diesel Tug							
19. Purchase of Equipment ...	30,000.00	30,000.00		17,508.62	17,508.62	12,491.38	
20. Offshore Station	75,000.00	75,000.00	4,387.90	11,128.33	15,516.23	59,483.77	
RAILWAY SERVICES							
21. Rehabilitation of Permanent Way, Bridges and Buildings	100,000.00	260,000.00	90,926.96	168,001.55	258,928.51	1,071.49	
22. Purchase of Equipment ...	75,000.00	75,000.00	252.79	39,777.33	39,524.54	35,475.46	
23. Rolling Stock, East Coast Railway	125,000.00	270,000.00	90,575.52	177,372.34	267,947.86	2,052.14	
24. Locomotives	175,000.00	175,000.00				175,000.00	
25. Rolling Stock, West Coast Railway	100,000.00	100,000.00				100,000.00	
MISCELLANEOUS							
26. Purchase of Equipment ...	20,000.00	20,657.00		20,656.24	20,656.24	.76	
	4,326,000.00	4,751,220.00	446,302.97	1,395,373.42	1,841,676.39	2,946,378.93	36,835.32
							2,909,543.61*
Issues from the Consolidated Fund				1,598,125.00			
Expenditure for Period 26.5. - 31.12.66.				1,395,373.42			
Due to the Consolidated Fund at 31.12.66.				202,751.58			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
IV - FEES, FINES, ETC.						
Motor Vehicles and Road						
Traffic Ordinance	85,000.00	46,247.78	80,709.68	126,957.46		41,957.46
Electrical Inspections	10,000.00	6,352.68	6,046.08	12,398.76		2,398.76
Supply of Electricity	14,000.00	4,691.84	5,734.96	10,426.80	3,573.20	
Miscellaneous	2,000.00		64.02	64.02	1,935.98	
	111,000.00	57,292.30	92,554.74	149,847.04	5,509.18	44,356.22
Deduct under the Estimate						5,509.18
Net over the Estimate						38,807.04
IX - MISCELLANEOUS UNDERTAKINGS						
Harbour Services - Net Surplus	300,000.00	222,215.65	643,350.86	865,566.51		565,566.51
Net under the Estimate	300,000.00	222,215.65	643,350.86	865,566.51		565,566.51

A. D. DUMMETT,
Permanent Secretary (Ag.),
Ministry of Communications
Accounting Officer and Principal Receiver
of Revenue.

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
D III - OTHER TAX REVENUE						
Licences - Wireless	70,000.00	58,147.00	7,201.00	65,348.00	4,652.00	
Net under the Estimate	70,000.00	58,147.00	7,201.00	65,348.00	4,652.00	
D VIII - POST OFFICE TELEGRAPH AND TELEPHONES						
Postal	1,750,000.00	629,204.93	1,332,176.62	1,961,381.55		211,381.55
TELECOMMUNICATIONS -						
A - Telephones	1,000,000.00	571,252.67	765,554.37	1,336,807.04		336,807.04
B - Telegraphs	30,000.00	26,177.47	40,619.55	66,797.02		36,797.02
Net over the Estimate	1,780,000.00	1,226,635.07	2,138,350.54	3,364,985.61		584,985.61

F. GILES,
Director of Posts and
Telecommunications
Principal Receiver of Revenue.

MINISTRY OF WORKS AND HYDRAULICS

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 37 - MINISTRY OF WORKS & HYDRAULICS - ESTABLISHMENT							
1. Personal Emoluments ...	2,413,949.00	2,445,950.00	683,570.00	870,066.76	1,553,636.76	892,313.24	
OTHER CHARGES							
2. Transport & Travelling ..	273,000.00	273,000.00	72,906.67	131,517.55	204,424.22	68,575.78	
3. Miscellaneous	11,500.00	11,500.00	4,741.50	6,281.13	11,022.63	477.37	
4. Land & Water Transport...	15,000.00	15,000.00	1,533.23	1,564.49	3,097.72	11,902.28	
5. Materials & Instruments - Drawing & Surveying ...	44,000.00	44,000.00	3,019.60	21,645.32	24,664.92	19,335.08	
6. Telegrams	500.00	500.00	184.02	306.69	490.71	9.29	
7. Telephones	18,000.00	18,000.00				18,000.00	
8. Periodicals & Publications	4,000.00	4,000.00	664.99	1,592.98	2,237.97	1,762.03	
9. Maintenance of Vehicles and Equipment	69,500.00	69,500.00	13,238.43	25,273.84	38,512.27	30,987.73	
10. Maintenance and Operation of Electrical Plants...	110,300.00	110,300.00	22,395.74	64,960.12	87,355.86	22,944.14	
11. Expenses of Trainees, Technical Institute ...	31,500.00	31,500.00	1,243.07	2,989.50	4,232.57	27,267.43	
12. Registers, Forms and Servicing Accounting Machines	5,000.00	5,000.00	3,752.65	1,211.13	4,963.78	36.22	
13. Repairs to Typewriters and Adding Machines.. ...	2,200.00	2,200.00	592.19	1,399.70	1,991.89	208.11	
14. Hydrographic Surveys ...	82,000.00	82,000.00	13,687.41	61,552.95	75,240.36	6,759.64	
15. Engineering Surveys ...	72,000.00	72,000.00	83,588.19	13,807.24	69,780.95	2,219.05	
16. Contribution to Colonial Road Annual Grant ...	3,408.00	3,408.00				3,408.00	
17. Contribution to International Commission on Drainage and Irrigation	1,700.00	1,700.00		543.32	543.32	1,156.68	
18. Contribution to Caribbean Meteorological Service.	13,000.00	20,535.00	3,921.34	12,401.60	16,322.94	4,212.06	
19. Contribution to Institute of Tropical Meteorology	2,700.00	2,700.00				2,700.00	
20. Printing of Reports Micro-Filming Etc.	9,000.00	9,000.00				9,000.00	
	3,182,257.00	3,221,793.00	909,019.03	1,189,499.84	2,098,518.87	1,123,274.13	
Appropriation made under Sub-head 31 of Division XIV ...	900,000.00	900,000.00				900,000.00	
	2,282,257.00	2,321,793.00	909,019.03	1,189,499.84	2,098,518.87	223,274.13	
Issues from the Consolidated Fund				1,379,600.00			
Expenditure for Period 26.5 - 31.12.66				1,189,499.84			
Due to Consolidated Fund at 31.12.66				190,100.16			
HEAD 38 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT							
BUILDING DIVISION							
1. Maintenance of Public Buildings	760,000.00	760,000.00	345,265.55	392,428.70	737,694.25	22,305.75	
2. Lighting Sea Wall, Camp Road and Vlissengen Road	6,000.00	6,000.00	669.77	5,214.90	5,884.67	115.33	
3. Burial Grounds	1,500.00	1,500.00	211.74	836.66	1,048.40	451.60	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
38 - MINISTRY OF WORKS AND HYDRAULICS (ANNUALLY RECURRENT ACCOUNTS),							
ENGINEERING DIVISION (CONT'D)							
Furniture	35,000.00	70,000.00	19,817.71	38,197.01	58,014.72	11,985.28	
Historic Sites, Ancient Buildings and Land Marks	5,500.00	5,500.00	129.16	3,524.88	3,654.04	1,845.96	
Maintenance of Compounds and Paths	120,000.00	120,000.00	31,430.01	68,037.69	99,467.70	20,532.30	
Electric Power and Lighting of Buildings.	150,000.00	210,600.00	67,684.85	138,553.71	206,238.56	4,361.44	
Rent of Premises	15,000.00	33,100.00	11,186.50	20,472.29	31,658.79	1,441.21	
Miscellaneous Expenses, Government House New Amsterdam and Jurors Quarters Saddle ...	5,000.00	5,000.00	1,242.45	1,373.05	2,615.50	2,384.50	
ROADS DIVISION							
Rifle Ranges Compound...	800.00	800.00	685.30	56.40	741.70	58.30	
Roads	1,260,000.00	1,260,000.00	525,217.39	607,575.83	1,132,793.22	127,206.78	
Interior Trails... ..	60,000.00	60,000.00	28,200.96	22,604.35	50,805.31	9,194.69	
Maintenance & Operation Materials Laboratory..	25,000.00	25,000.00	34,722.66	10,686.23	24,036.43	963.57	
MECHANICAL DIVISION							
Maintenance & Running Expenses - Water Transport	115,000.00	115,000.00	39,760.86	71,692.23	111,453.09	3,546.91	
Lorry Transportation Recurrent Services ...	368,000.00	368,000.00	135,356.46	107,050.56	242,407.02	125,592.98	
Stone Crushing Plant Makouria	5,000.00	5,000.00	84,878.49	155,459.98	70,581.49	75,581.49	
Pumping Stations. ...	70,000.00	70,000.00	82.25	48,502.15	48,584.40	21,415.60	
Maintenance of Plant & Equipment	446,000.00	466,000.00	125,400.06	269,237.90	394,637.96	71,362.04	
HYDRAULICS DIVISION							
Maintenance River Defences Sea Defences - Maintenance & Reconditioning ...	34,000.00	34,000.00	7,758.16	17,696.28	25,454.44	8,545.56	
Maintenance of Drainage & Irrigation Works in other than Declared Areas	237,000.00	237,000.00	108,272.14	108,270.53	216,542.67	20,457.33	
Maintenance of Trenches, Lands, Georgetown ...	90,000.00	90,000.00	21,978.54	55,337.41	77,315.95	12,684.05	
Rivers, Creeks, Stellings Etc.	5,000.00	5,000.00	1,023.10	3,701.28	4,724.38	275.62	
Maintenance of Drainage Outfall Public Works Department Yard and Electric Pumps... ..	45,000.00	45,000.00	18,025.07	20,139.70	38,164.77	6,835.23	
	5,000.00	5,000.00	246.24	1,890.63	1,644.39	3,355.61	
PURE WATER SUPPLY							
Maintenance of Artesian Wells and Distribution Lines	180,000.00	200,000.00	83,310.31	154,407.93	237,718.24		37,718.24
Maintenance and Operation of Overhead Tanks Government Buildings..	15,525.00	15,525.00	5,819.86	9,281.28	15,101.14	423.86	

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
MINISTRY OF WORKS AND HYDRAULICS ANNUALLY RECURRENT (CONT'D.).							
SUPPLIES BRANCH							
27. Unallocated Stores ...	1.00	1.00	370,275.72	566,871.84	196,596.12	196,597.12	
28. Freight and Handling Charges ...	7,000.00	7,000.00	2,283.64	3,614.40	5,898.04	1,101.96	
29. Atkinson Field, Maintenance of ...	224,000.00	250,000.00	109,340.81	122,120.14	231,460.95	18,539.05	
30. Gatekeepers, Yard Wages.	97,000.00	208,561.00	92,922.17	49,194.68	142,116.85	66,444.15	
31. Gatekeepers, Watchmen & Cleaners ...	234,000.00	324,000.00	118,829.44	193,893.63	312,723.07	11,276.93	
32. Rates on Government Properties...	450,000.00	450,000.00	288,636.86	152,961.98	441,598.84	8,401.16	
33. Water Supply, Government Institutions, Georgetown and New Amsterdam	20,000.00	20,000.00	5,728.06	12,383.80	18,111.86	1,888.14	
34. Sewerage Service to Government Properties outside Northern Boundary of Georgetown	3,000.00	3,000.00	750.00		750.00	2,250.00	
35. Special Grants to Drainage & Irrigation Board in Lieu of Rates on area incompletely served in the Mahaicony/Abary Drainage & Irrigation Area ...	8,500.00	8,500.00	8,500.00		8,500.00		
36. Special Grants to Drainage & Irrigation Areas to reduce rate Assessments ...	438,000.00	438,000.00	438,000.00		438,000.00		
MISCELLANEOUS SERVICES							
HYDRAULICS DIVISION							
37. Payment of Rates on unalienated Crown Lands in the Vergenoegen/Bonasika Drainage and Irrigation Area ...	39,248.00	39,248.00	39,248.00		39,248.00		
38. Payment of Rates on unalienated Crown Lands in the Potosi/Kamuni Drainage & Irrigation Area ...	4,577.00	4,577.00	4,863.00	286.00	4,577.00		
39. Payment of Rates on unalienated Crown Lands in the Tapakuma Drainage & Irrigation Area.	81,275.00	81,275.00	81,275.00		81,275.00		
40. Maintenance & Operation of Main & Subsidiary Drainage and Irrigation Works at Hague W.C. Demerara ...	12,500.00	12,500.00	17,545.56	6,773.46	10,772.10	1,727.90	
41. Maintenance and Operation of Subsidiary Drainage and Irrigation Works at Windsor Forest/La Jalousie W.C. Dem.	12,500.00	12,500.00	16,087.42	6,011.37	10,076.05	2,423.95	
42. Ex Gratia Payments for Crops lost through construction of a Drainage Trench at Salem and Namryck ...		5,539.00		5,539.00	5,539.00		
	5,710,926.00	6,077,726.00	3,292,168.79	1,959,702.10	5,251,870.89	863,573.35	37,718.24
						37,718.24	
						825,855.12	
Issues from the Consolidated Fund ...				2,423,100.00			
Expenditure for period 26.5 - 31.12.66 ...				1,959,702.10			
Due to Consolidated Fund at 31.12.66..				463,397.90			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
SECTION XIV - MINISTRY OF LANDS & HYDRAULICS							
HYDRAULICS							
Geosirrie Internal Works							
Jacob's Lust/Georgia ...	150,000.00	150,000.00		204.29	204.29	149,795.71	
Wapikuma ...	330,000.00	330,000.00	3,657.14	91,250.65	94,907.79	235,092.21	
Tara/Torani ...	110,000.00	110,000.00		6,152.31	6,152.31	103,847.69	
Blackbush Front Lands ...	70,000.00	70,000.00		18,439.77	18,439.77	51,560.23	
Chaitony/Abary ...	30,000.00	30,000.00		16,606.94	16,606.94	13,393.06	
Miscellaneous Works & Equipment ...	400,000.00	400,000.00	113,994.39	113,759.38	227,753.77	172,246.23	
Crabwood Creek, Southwards							
Surveys ...	20,000.00	20,000.00	51,996.44	32,587.41	19,409.03	590.97	
Manje Basin, Dam, Pumps, Roads, Etc. ...	40,000.00	40,000.00	47.52	20,749.52	20,797.04	19,202.96	
ROADS							
Barika/Bartica Road ...	15,000.00	15,000.00	4,114.08	8,674.60	12,788.68	2,211.32	
East Bank Road ...	400,000.00	400,000.00	260,883.06	100,801.00	361,684.06	38,315.94	
Eseequibo Roads ...	800,000.00	800,000.00	294,631.37	525,070.05	819,701.42		19,701.42
East Coast Roads ...	2,225,000.00	4,725,000.00	964,563.07	3,324,285.97	4,288,849.04	436,150.96	
West Demerara Roads ...	370,000.00	370,000.00	218,199.02	130,775.35	348,974.37	21,025.63	
Georgetown Roads ...	200,000.00	200,000.00	9,328.41	177,323.46	186,651.87	13,348.13	
Brentyne Roads ...	400,000.00	400,000.00	218,437.21	159,602.46	378,039.67	21,960.33	
Inferior Roads ...	200,000.00	200,000.00	58,796.99	109,998.23	168,795.22	31,204.78	
Stinson Field/Mackenzie Road ...	2,000,000.00	2,000,000.00	16,212.83	1,061,934.77	1,078,147.60	921,852.40	
New Roads, Surveys & Construction ...	100,000.00	100,000.00	8,359.36	16,947.81	25,307.17	74,692.83	
Municipal Authority Roads ...	100,000.00	100,000.00	2,567.64	32,589.34	35,156.98	64,843.02	
Boatmaking Equipment ...	200,000.00	200,000.00	70,755.41	124,750.17	195,505.58	4,494.42	
PUBLIC BUILDINGS							
Public Officers Housing ...	300,000.00	300,000.00	37,055.68	106,635.31	143,690.99	156,309.01	
Block of Government Offices on Site of McInroy Building ...	60,000.00	60,000.00	128,408.49	79,716.21	48,692.28	11,307.72	
Bank of Guyana Building ...	2,500,000.00	2,500,000.00	339,120.44	1,009,082.55	1,348,202.99	1,151,797.01	
Additional Office Facilities - Ministry of Works & Hydraulics ...	130,000.00	130,000.00	37,770.81	127,399.85	165,170.66		35,170.66
Build Work Shop and Ancillary Works at Ruimveldt ...	565,000.00	565,000.00	15,669.33	475,924.67	491,594.00	73,406.00	
Other Buildings, Minor Works, Etc. ...	700,000.00	700,000.00	258,864.72	625,647.17	884,511.89		184,511.89
MISCELLANEOUS							
Sea and River Defences ...	2,400,000.00	4,170,000.00	1,292,375.11	2,755,006.78	4,047,381.89	122,618.11	
Water Supply ...	600,000.00	600,000.00	194,693.34	386,733.62	581,426.96	18,573.04	
Hydroelectric Power Surveys ...	1,000,000.00	1,000,000.00	48,681.62	103,357.55	152,039.17	847,960.83	
Staff & Services Development Projects ...	1,000,000.00	1,000,000.00	35,705.91	466,396.66	502,102.57	497,897.43	
Purchase of Equipment ...	70,000.00	87,001.00	22,275.26	61,575.85	83,851.11	3,149.89	
Purchase of Office Equipment, Etc. ...	50,000.00	180,000.00	90.12	133,335.84	133,425.96	46,574.04	
Hydrometeorology ...	150,000.00	150,000.00	7,680.25	152,144.45	159,824.70		9,824.70
Stone Crushing Plant - Makouria ...		70,000.00		69,725.15	69,725.15	274.85	
	17,685,000.00	22,172,001.00	4,714,935.02	12,400,577.90	17,115,512.92	5,305,696.75	249,208.67
						249,208.67	
						5,056,488.08*	
From the Consolidated ...				10,407,700.00			
... for Period 26.5 -				12,400,577.90			
... 56.1 ...				1,992,877.90			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
D IV - FEES, FINES, ETC.						
Canje Bridge	1,500.00	639.31	642.00	1,281.31	218.69	
Sale of Stores	20,000.00	514.13	2,068.82	2,582.95	17,417.05	
Other	8,000.00	5,619.87	4,314.22	9,934.09		1,934.09
	29,500.00	6,773.31	7,025.04	13,798.35	17,635.74	1,934.09
Deduct over the Estimate					1,934.09	
Net under the Estimate,					15,701.65*	
D VI - RENTS, ROYALTIES, ETC.						
Other	130,000.00	67,832.33	76,901.01	144,733.34		14,733.34
	130,000.00	67,832.43	76,901.01	144,733.34		14,733.34
Net over the Estimate						14,733.34
D IX - MISCELLANEOUS UNDERTAKINGS						
Atkinson Field - Sale of Electricity ..	2,000.00	7,525.39	26,603.30	34,125.69		32,125.69
Atkinson Field - Miscellaneous Revenue	5,000.00	9,240.01	9,605.55	18,848.56		13,848.56
Machinery Hire Pool - Charges						
	7,000.00	16,765.40	36,208.35	52,974.25		45,974.25
Net over the Estimate						45,974.25

G. W. WILLIAMS,
 Permanent Secretary,
 Ministry of Works and
 Hydraulics
 Accounting Officer and Principal
 Receiver of Revenue.
 20th May, 1967.

MINISTRY OF EDUCATION AND RACE RELATIONS

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
9 - MINISTRY OF EDUCATION AND RACE RELATIONS							
Personal Emoluments ...	482,897.00	482,899.00	200,325.97	267,544.94	467,870.91	15,028.09	
OTHER CHARGES							
Transport and Travelling.	50,000.00	50,000.00	14,859.43	30,234.39	45,093.82	4,906.18	
Miscellaneous ...	10,000.00	10,000.00	2,291.55	6,756.10	9,047.65	952.35	
Library & Publications...	400.00	400.00	79.72	156.59	236.31	163.69	
Telegrams ...	750.00	750.00	214.24	478.82	693.06	56.94	
Telephones ...	15,000.00	15,000.00				15,000.00	
Uniforms ...	1,230.00	1,230.00	21.44	302.19	323.63	906.37	
Training Expenses..	300.00	300.00	75,078.00		75,078.00		74,778.00
Clerical Assistance							
District Offices. ...	15,000.00	15,000.00	20,084.51	1,756.14	21,840.65		6,840.65
Promotion of Youth Work..	25,000.00	25,000.00	5,510.28	12,740.31	18,250.59	6,749.41	
Expenses National Council for Education ...	100.00	100.00	11.71		11.71	88.29	
British Guiana							
Scholarships ...	41,172.00	41,172.00	16,630.60	22,576.90	39,207.50	1,964.50	
Scholarships & Exhibitions to Secondary Schools							
School Certificate, County, Berbice High School, Amerindian John Wray and Centenary ...	41,000.00	41,000.00	13,052.38	21,671.21	34,723.59	6,276.41	
Free Places, Secondary Schools ...	36,600.00	36,600.00	4,563.72	12,823.83	17,387.55	19,212.45	
Education of Blind Children ...	7,600.00	7,600.00	4,360.33	2,041.00	6,401.33	1,198.67	
Evening Courses in Science and other Subjects ...	30,000.00	30,000.00	2,551.82	13,134.30	15,686.12	14,313.88	
History & Culture..	48,000.00	48,000.00	4,574.98	29,058.36	33,633.34	14,366.66	
Lease of Land. ...	3,000.00	3,000.00	212.50	599.02	811.52	2,188.48	
Publications Unit -							
Printing and Publication of Materials ...	10,000.00	10,000.00	60.00	2,158.32	2,218.32	7,781.68	
Broadcast to Schools ...	35,000.00	51,000.00	7,015.93	33,574.91	40,590.84	10,409.16	
Expenses Film Censorship.	3,000.00	3,000.00	857.47	2,295.41	3,152.88		152.88
Sports Training ...	10,000.00	10,000.00	1,668.75	5,477.25	7,146.00	2,854.00	
International Sports and Games Meetings...	10,000.00	10,000.00		9,870.00	9,870.00	130.00	
Improvement of Sports and Games ...	17,000.00	17,000.00	1,351.13	13,687.38	15,038.51	1,961.49	
University of the West Indies - Contribution to the Expenses of..	129,600.00	129,600.00		124,800.00	124,800.00	4,800.00	
Exhibition of University of Guyana ...	1,000.00	1,000.00		1,000.00	1,000.00		
Colonial Students Contingencies Fund ...	3,000.00	3,000.00		3,000.00	3,000.00		
West Indian Students' Centre U.K. - Contribution to ...	6,975.00	6,975.00	4,433.00		4,433.00	2,542.00	
British Council Office for Welfare of Students in Biro-Contribution to...	960.00	1,104.00		1,288.13	1,288.13		184.13
Public Free Library ...	170,000.00	170,000.00	54,050.39	116,668.00	170,718.39		718.39
Museum Committee - Royal Agriculture and Commercial Society Museum and Zoological Gardens ...	91,000.00	97,000.00	45,500.00	51,500.00	97,000.00		
Board of Trustees, Georgetown Cultural Centres ...	2,000.00	5,000.00	330.00	4,750.00	5,080.00		30.00

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
39 - MINISTRY OF EDUCATION AND RACE RELATIONS (CONT'D.).							
Subsidy Publications by Guianese Authors	2,000.00	2,000.00				2,000.00	
Grant to Voluntary Organisations	2,000.00	2,000.00		1,700.00	1,700.00	300.00	
Grant to Salvation Army for Social Work.	1,440.00	1,440.00	720.00	720.00	1,440.00		
Grant towards Operation of St. Ignatius Hostel.	4,800.00	4,800.00		405.44	405.44	4,394.56	
Grant-In-Aid to the Fredericks School of Home Economics	8,000.00	8,000.00	1,583.30	6,416.70	8,000.00		
Grant, University of Guyana	600,000.00	600,000.00	150,000.00	375,621.06	525,621.06	74,378.94	
Grant to Students.	2,000.00	2,000.00		1,510.28	1,510.28	489.72	
Grant to Aided Secondary Schools	500,000.00	500,000.00	143,667.15	240,762.32	384,429.47	115,570.53	
Grants to Voluntary Youth Organisations.	20,000.00	20,000.00	41,817.48	59,879.09	101,696.57		81,696.57
Expenses in Connection with the Take over Berbice High School		11,000.00		907.11	907.11	10,092.89	
Independence Scholarships..		6,234.00		11,095.52	11,095.52		4,861.52
	2,437,824.00	2,480,204.00	817,477.78	1,490,961.02	2,308,438.80	341,077.34	169,312.14
						169,312.14	
						171,765.20*	
es from the Consolidated Fund				1,617,924.00			
nditure for Period 26.5. - 12.66..				1,490,961.02			
o Consolidated Fund at 12.66..				126,962.98			
40 - MINISTRY OF EDUCATION AND RACE RELATIONS - IN SERVICE							
TEACHER TRAINING PROGRAMME							
Personal Emoluments	132,390.00	132,390.00	56,653.17	68,235.51	124,888.68	7,501.32	
OTHER CHARGES							
Transport and Travelling.	12,500.00	12,500.00	3,756.08	7,739.26	11,495.34	1,004.66	
Miscellaneous	1,200.00	1,200.00	405.23	1,093.39	1,498.62		298.62
Library	2,000.00	2,000.00	271.40	1,422.26	1,693.66	306.34	
Books and Educational Supplies.	4,000.00	4,000.00	153.00	2,151.08	2,304.08	1,695.92	
Furniture, Equipment and Materials..	4,000.00	4,000.00	514.70	1,656.63	2,171.33	1,828.67	
	156,090.00	156,090.00	61,753.58	82,298.13	144,051.71	12,336.91	298.62
						298.62	
						12,038.29*	
s from the Consolidated Fund				94,336.00			
diture for Period 26.5.- 12.66..				82,298.13			
o Consolidated Fund at 12.66..				12,037.87			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
D 41 - MINISTRY OF EDUCATION AND RACE RELATIONS							
MARY AND ALL AGE SCHOOLS							
Personal Emoluments ...	9,680,902.00	9,800,902.00	4,002,063.58	5,812,700.24	9,814,763.82		13,861.82
OTHER CHARGES							
Grants To							
A - Aided Schools-							
Maintenance and Equipment \$90,252							
Supplies and Materials							
Stationery and Manual Work 73,698							
Maintenance of School Radios 3,000							
Special Sanitation 11,000							
Printing of School Records 5,100							
Miscellaneous 1,600							
Honoraria to Correspondents 1,500							
B - Hindu & Muslim Organisations							
Teaching of East Indian Languages 3,850	190,000.00	190,000.00	9,189.91	163,106.08	172,295.99	17,704.01	
Cleaning of Government Schools ...	58,000.00	58,000.00	16,501.00	31,289.83	47,790.83	10,209.17	
Supplies to Government Schools ...	55,000.00	55,000.00	6,745.38	50,989.92	57,735.30		2,735.30
Uniforms Etc. for Janitors/Caretakers of Government Schools ...	500.00	500.00	395.02	213.11	608.13		108.13
Bicycle Allowances to Janitors/Caretakers of Government Schools ...	200.00	200.00	36.00	132.00	168.00	32.00	
Courses for Teachers ...	12,000.00	12,000.00	588.11	8,959.55	9,547.66	2,452.34	
Upkeep Schools' Recreation Grounds, Wages Etc. ...	3,000.00	3,000.00	1,993.83	1,602.02	3,595.85		595.85
Examinations ...	85,500.00	85,500.00	22,102.60	61,381.61	83,484.21	2,015.79	
Removal Expenses of Teachers ...	4,000.00	4,000.00	1,032.84	2,982.08	4,014.92		14.92
Travelling Expenses of Teachers in the Interior	14,000.00	18,000.00	6,748.80	11,787.14	18,535.94		535.94
School Feeding Scheme ...							
A - Salaries Etc. \$26,000							
B - Transportation 16,000							
C - Biscuits and Tins 43,000							
D - Miscellaneous 5,000	90,000.00	111,000.00	42,059.74	58,114.19	100,173.93	10,826.07	
Libraries for Teachers and Schools ...	20,000.00	20,000.00	1,087.02	18,866.11	19,953.13	46.87	
	10,213,102.00	10,358,102.00	4,110,543.83	6,222,123.88	10,332,667.71	43,286.25	17,851.96
						17,851.96	
						25,434.29*	
Issues from the Consolidated Fund ...				6,105,636.00			
Expenditure for Period 26.5. - 31.12.66..				6,222,123.88			
Excess..				116,487.88			

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 42 - MINISTRY OF EDUCATION AND RACE RELATIONS - PRACTICAL INSTRUCTION CENTRES							
1. Personal Emoluments ..	281,730.00	281,730.00	61,757.65	95,202.37	156,960.02	124,768.98	
OTHER CHARGES							
2. Equipment, Materials Etc. Home Economics and Handicraft Centres and Departments	70,000.00	70,000.00	10,915.55	55,421.05	66,336.60	3,663.40	
3. Materials, Equipment, Books Handicraft Classes ...	2,500.00	2,500.00	1,656.66	507.84	2,164.50	335.50	
4. Equipment for Science Teaching and Science Museum	25,000.00	25,000.00	6,948.77	5,753.36	12,702.13	12,297.87	
	379,230.00	379,230.00	81,278.63	156,884.62	238,163.25	141,066.75	
Issues from the Consolidated Fund				297,308.00			
Expenditure for Period 26.5. - 31.12.66				156,884.62			
Due to Consolidated Fund at 31.12.66				140,423.38			
HEAD 43 - MINISTRY OF EDUCATION AND RACE RELATIONS - GOVERNMENT TRAINING COLLEGE PRE-SERVICE TEACHER TRAINING PROGRAMME							
1. Personal Emoluments ...	116,524.00	130,322.00	51,869.62	69,785.70	121,655.32	8,666.68	
OTHER CHARGES							
2. Transport & Travelling...	2,500.00	2,500.00	668.22	1,315.55	1,983.77	516.23	
3. Miscellaneous	1,000.00	1,000.00	1,181.16	1,360.62	2,541.78		1,541.78

Appropriation Account -continued-

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
AD 43 - MINISTRY OF EDUCATION AND RACE RELATIONS GOVERNMENT TRAINING COLLEGE - PRE-SERVICE TEACHER TRAINING PROGRAMME (CONT'D.).							
<i>Brought forward</i>							
4. Books and Educational Supplies	5,000.00	5,000.00	172.81	3,211.36	3,384.17	1,615.83	
5. Library	3,000.00	3,000.00	163.58	2,852.20	3,015.78		15.78
6. Furniture, Equipment and Materials	5,000.00	5,000.00	2,080.99	3,665.71	5,746.70		746.70
7. Electricity	2,000.00	2,000.00	1,343.96	1,104.68	2,448.64		448.64
8. Fellowships to Pre-Service Students	12,500.00	12,500.00	4,000.00	8,000.00	12,000.00	500.00	
9. Maintenance of Students Transferred from Belvedere Centre	13,200.00	13,320.00	9,540.00	3,780.00	13,320.00		
	160,724.00	174,642.00	71,020.34	95,075.82	166,096.16	11,298.74	2,752.90
						2,752.90	
						8,545.84*	
Issues from the Consolidated Fund expenditure for Period 26.5. - 31.12.66				89,696.00			
Excess				95,075.82			
				5,379.82			
AD 44 - MINISTRY OF EDUCATION AND RACE RELATIONS - TECHNICAL INSTITUTE							
1. Personal Emoluments ...	230,812.00	259,812.00	103,393.76	157,817.20	261,210.96		1,398.96
OTHER CHARGES							
2. Transport and Travelling..	2,000.00	2,000.00	878.23	1,004.97	1,883.20	116.80	
3. Miscellaneous	750.00	750.00	343.24	527.28	870.52		120.52
4. Library	800.00	800.00	31.44	580.77	612.21	187.79	
5. Labour	5,500.00	5,500.00	2,179.46	3,647.68	5,827.14		327.14
6. Materials, Equipment, Books, Etc.	45,000.00	45,000.00	22,148.94	31,882.16	54,031.10		9,031.10
7. Power and Lighting. ...	6,500.00	6,500.00	1,791.00	5,841.00	7,632.00		1,132.00
	291,362.00	320,362.00	130,766.07	201,301.06	332,067.13	304.59	12,009.72
							304.59
							11,705.13
Issues from the Consolidated Fund expenditure for Period 26.5. - 31.12.66				160,595.00			
Excess				201,301.06			
				40,706.06			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 45 - MINISTRY OF EDUCATION & RACE RELATIONS - CARNEGIE SCHOOL OF HOME ECONOMICS							
1. Personal Emoluments ...	71,095.00	71,096.00	35,841.34	39,554.55	75,395.89		4,299.89
OTHER CHARGES							
2. Transport & Travelling...	400.00	400.00	12.00	231.71	243.71	156.29	
3. Miscellaneous ...	1,300.00	1,300.00	515.05	653.93	1,168.98	131.02	
4. Purchase of Books & Materials ...	11,500.00	11,500.00	4,189.88	6,102.97	10,292.85	1,207.15	
5. Maintenance of Equipment...	1,500.00	1,500.00	184.60	1,014.87	1,199.47	300.53	
6. Power & Lighting...	1,600.00	1,600.00	450.04	1,068.84	1,518.88	81.12	
7. Part-Time Courses...	5,000.00	5,000.00	1,710.47	2,995.53	4,706.00	294.00	
8. Evening Classes - Rural Areas ...	5,000.00	5,000.00	6.00	1,756.11	1,762.11	3,237.89	
9. Exhibition Expenses ...	200.00	200.00	135.57		135.57	64.43	
	97,595.00	97,596.00	43,044.95	53,378.51	96,423.46	5,472.43	4,299.89
Issues from the Consolidated Fund ...				50,804.00		1,172.54*	
Expenditure for Period 26.5. - 31.12.66. ...				53,378.51			
Net Excess.. ...				2,574.51			
HEAD 46 - MINISTRY OF EDUCATION AND RACE RELATIONS - QUEEN'S COLLEGE							
1. Personal Emoluments ...	278,845.00	278,845.00	97,357.55	150,705.36	248,062.91	30,782.09	
OTHER CHARGES							
2. Transport & Travelling...	150.00	150.00	19.30	90.51	109.81	40.19	
3. Miscellaneous ...	3,000.00	3,000.00	581.91	2,049.82	2,631.73	368.27	
4. Educational Supplies, Equipment & Apparatus..	13,000.00	13,000.00	1,615.30	10,422.90	12,038.20	961.80	
5. Furniture ...	200.00	200.00	83.00	103.75	186.75	13.25	
6. Electric Power & Maintenance of Electrical Equipment...	4,000.00	4,000.00	1,444.05	2,767.83	4,211.88	211.88	
7. Maintenance of Grounds...	400.00	400.00	151.77	259.45	411.22	11.22	
8. Cadet Company. ...	2,000.00	2,000.00				2,000.00	
9. Uniform Allowances for Officers of Cadet Company ...	100.00	100.00		29.00	29.00	71.00	
10. Queen's College Scholarship	300.00	300.00	13.33	247.97	261.30	38.70	
11. Repairs to Buildings ...	250.00	250.00	96.38	68.85	165.23	84.77	
	302,245.00	302,245.00	101,362.59	166,745.44	268,108.03	34,360.07	223.10
Issues from the Consolidated Fund				200,140.00		223.10	
Expenditure for Period 26.5. - 31.12.66 ...				166,745.44		34,136.97*	
Net Excess to Consolidated Fund at 31.12.66 ...				33,394.56			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
47 - MINISTRY OF EDUCATION & RACE							
EDUCATIONS - BISHOPS' HIGH SCHOOL							
Personal Emoluments ...	218,787.00	218,787.00	83,524.03	124,195.30	207,719.33	11,067.67	
OTHER CHARGES							
Transport & Travelling ...	250.00	250.00	31.79	203.19	234.98	15.02	
Miscellaneous ...	500.00	500.00	130.73	354.21	484.94	15.06	
Supplies & Equipment ...	10,000.00	10,800.00	4,507.61	4,687.28	9,194.89	1,605.11	
Furniture ...	2,000.00	2,000.00	524.98	1,469.04	1,994.02	5.98	
Electricity ...	900.00	1,900.00	840.10	867.20	1,707.30	192.70	
Maintenance of Grounds ...	400.00	400.00	207.35	13.20	220.55	179.45	
Scholarship-Maintenance Grants ...	600.00	600.00	279.99	280.01	560.00	40.00	
	233,437.00	235,237.00	90,046.58	132,069.43	222,116.01	13,120.99	
from the Consolidated Fund				143,400.00			
Expenditure for Period 26.5. - 31.12.66 ...				132,069.43			
from Consolidated Fund at 31.12.66 ...				11,330.57			
48 - MINISTRY OF EDUCATION AND RACE							
EDUCATIONS - ANNA REGINA SECONDARY SCHOOL							
Personal Emoluments ...	39,686.00	39,686.00	12,884.21	16,212.36	29,096.57	10,589.43	
OTHER CHARGES							
Transport & Travelling ...	250.00	250.00	.91	209.64	210.55	39.45	
Miscellaneous ...	1,000.00	1,000.00	575.57	362.81	938.38	61.62	
Supplies & Equipment ...	1,750.00	1,750.00		1,460.14	1,460.14	289.86	
Furniture ...	500.00	500.00		189.00	189.00	311.00	
Maintenance of Ground ...	250.00	250.00				250.00	
	43,436.00	43,436.00	13,460.69	18,433.95	31,894.64	11,541.36	
from the Consolidated Fund				27,612.00			
Expenditure for Period 26.5. - 31.12.66 ...				18,433.95			
from Consolidated Fund at 31.12.66 ...				9,178.05			
ANNEX XV - MINISTRY OF EDUCATION AND RACE							
EDUCATIONS							
Primary, All-Age & Secondary ...	1,200,000.00	1,200,001.00	261,654.14	380,349.55	642,003.69	557,997.31	
Ruimveldt T.U.C. All-Age School ...	170,000.00	170,000.00				170,000.00	
All-Age Science, Home Economics and Handicraft Facilities ...	50,000.00	50,000.00	5,325.61	43,018.58	48,344.19	1,655.81	
Teachers Training College ...	50,000.00	50,000.00				50,000.00	
Handicapped Children ...	25,000.00	25,000.00				25,000.00	
Teachers' Houses ...	70,000.00	70,000.00	3.68	1,978.61	1,982.29	68,017.71	
Amerindian Education ...	40,000.00	40,000.00	1,657.99		1,657.99	38,342.01	

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
VISION XV - MINISTRY OF EDUCATION & RACE RELATIONS (CONT'D.).							
EQUIPMENT							
8. School Libraries	20,000.00	20,000.00		18,106.45	18,106.45	1,893.55	
9. Audio-Visual Aids	20,000.00	20,000.00	124.50	15,006.16	15,130.66	4,869.34	
10. Furniture	100,000.00	150,000.00	2,890.32	146,707.10	149,597.42	402.58	
11. Physical Education... ..	10,000.00	10,000.00	408.30	8,649.57	9,057.87	942.13	
12. Other Equipment	25,000.00	51,001.00	1,521.60	22,115.00	23,636.60	27,364.40	
TECHNICAL AND HIGHER EDUCATION							
13. Technical Institute, New Amsterdam	40,000.00	40,000.00	403.69	503.80	907.49	39,092.51	
14. Technical Institute, Anna Regina	20,000.00	20,000.00	768.58	7,233.07	8,001.69	11,998.35	
15. University of Guyana. ...	50,000.00	50,000.00		50,000.00	50,000.00		
16. Technical Institute, Georgetown... ..	40,000.00	40,000.00	1.91	24,243.21	24,245.12	15,754.88	
17. Training of Civil Servants	10,000.00	10,000.00		5,876.73	5,876.73	4,123.27	
18. Conditional Scholarships and Training Courses ...	360,000.00	360,000.00	17,680.54	272,658.36	290,338.90	69,661.10	
19. Youth Camps and Youth Centres	30,000.00	30,000.00	4,695.08	15,634.83	20,329.91	9,670.09	
20. Guyana Youth Corps. . . .	25,000.00	25,000.00		12,509.21	12,509.21	12,490.79	
21. Grant to Mackenzie High School		6,000.00		6,000.00	6,000.00		
	2,355,000.00	2,437,002.00	297,135.94	1,030,590.23	1,327,726.17	1,109,275.83	
Issues from the Consolidated Fund Expenditure for Period 26.5. - 31.12.66				1,041,452.00			
Due to the Consolidated Fund at 31.12.66				1,030,590.23			
				10,861.77			
VISION XIX - MINISTRY OF FINANCE							
2. Loans to Students	250,000.00	318,100.00	84,273.88	92,378.68	176,652.56	141,447.44	
	250,000.00	318,100.00	84,273.88	92,378.68	176,652.56	141,447.44	
Issues from the Consolidated Fund Expenditure for Period 26.5. - 31.12.66				245,370.00			
Due to the Consolidated Fund at 31.12.66				92,378.68			
				152,991.32			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
IV - FEES, FINES, ETC.						
Sergie School of Home Economics	3,000.00	1,271.14	3,571.14	4,842.28		1,842.28
Technical Institute	20,000.00	6,732.09	24,150.42	30,882.51		10,882.51
Other Education	3,000.00	3,777.45	20,052.00	23,829.45		20,829.45
Film Censorship Board	1,500.00	1,893.38	2,331.25	4,224.63		2,724.63
	27,500.00	13,674.06	50,104.81	63,778.87		36,278.87
Net over the Estimate						<u>36,278.87</u>

J. A. S. DOUGLAS,
Permanent Secretary,
Ministry of Education and
Race Relations.
Accounting Officer and Principal
Receiver of Revenue,
 20th May, 1968.

MINISTRY OF HEALTH

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 -- 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 49 - MINISTRY OF HEALTH							
1. Personal Emoluments ...	259,068.00	259,068.00	96,879.64	120,001.93	216,881.57	42,186.43	
OTHER CHARGES							
2. Transport and Travelling	4,000.00	4,000.00	1,899.90	2,267.14	4,167.04		167.04
3. Telegrams	1,000.00	1,000.00	59.20	562.51	621.71	378.29	
4. Telephones	15,000.00	15,000.00				15,000.00	
5. Sanitation Public Offices	900.00	900.00	330.00	1,054.00	1,384.00		484.00
6. Pharmacy and Poisons Board Expenses of ...	10,000.00	10,000.00	2,994.42	3,714.11	6,708.53	3,291.47	
7. Contribution towards King George V Municipal Welfare Centre	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00		5,000.00
8. London School of Hygiene and Tropical Medicine \$480 \$480 The Bureau of Hygiene and Tropical Diseases 960	1,440.00	1,440.00		1,440.00	1,440.00		
9. Grant to Infant Welfare and Maternity League...	88,000.00	88,000.00	22,460.00	59,878.38	82,338.38	5,661.62	
10. Contribution to Pan American Health Organisation... ..	20,000.00	25,000.00	7,594.88	17,270.58	24,865.46	134.54	
11. Contribution to British Empire Cancer Campaign.	480.00	480.00				480.00	
12. Contribution to British Empire Leprosy Relief. Association	240.00	240.00	1.08	240.00	241.08		1.08
13. Grant to B.W.Q. Board of Examiners, Royal Society for the Promotion of Health	300.00	900.00	600.00		600.00	300.00	
14. Convalescent Home for Children... ..	24,000.00	24,000.00	6,666.33	17,333.67	24,000.00		
15. B.G. Society for the Prevention and Treatment of Tuberculosis... ..	20,000.00	20,000.00	5,000.00	15,000.00	20,000.00		
16. Distribution of B.G. Red Cross of USAID Food- stuff	26,000.00	26,000.00	237.03	20,941.29	21,178.32	4,821.68	
17. Contribution to Mainte- nance of Handicapped Children... ..	5,000.00	5,000.00	1,000.00	4,000.00	5,000.00		
18. Contribution to Virus Research Laboratory, Trinidad... ..	7,215.00	8,103.00		8,102.40	8,102.40	.60	
19. Grant to Pilgrim Holiness Church for Medical Work in Interior Areas. ...	3,324.00	3,324.00	456.00	2,412.00	2,868.00	456.00	
	490,967.00	497,455.00	151,178.48	279,218.01	430,396.49	72,710.63	5,652.12
						5,652.12	
						67,058.51	
Issues from the Consolidated Fund				346,875.00			
Expenditure for Period 26.5. - 31.12.66				279,218.01			
Due to the Consolidated Fund at 31.12.66				67,656.99			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
50 - MINISTRY OF HEALTH - MEDICAL							
Personal Emoluments ...	1,466,987.00	1,466,988.00	540,264.10	787,135.94	1,327,400.00	139,587.96	
OTHER CHARGES							
Transport and Travelling.	115,000.00	115,000.00	34,019.73	77,057.99	111,077.72	3,922.28	
Post Mortem Examinations.	2,000.00	2,000.00	356.50	1,827.45	2,183.95		183.95
Notification of Infectious Diseases	100.00	100.00				100.00	
Medical Board, Miscellaneous Expenses ...	250.00	250.00		574.92	574.92		324.92
Medical Library. ...	4,000.00	4,000.00	7,016.28	2,263.07	4,753.13		753.13
Dental Treatment for School Children	7,000.00	7,000.00	1,407.26	181.27	1,588.53	5,411.47	
Miscellaneous	3,900.00	3,900.00	1,939.64	2,231.27	4,170.91		270.91
Maintenance of Compounds.	12,500.00	12,500.00	1,807.03	8,884.36	10,691.39	1,808.61	
Equipment and Supplies - P.H.I.'s Etc. ...	4,600.00	4,600.00	5,893.84	3,034.09	8,927.93		4,327.93
Health Exhibits	3,000.00	3,000.00	214.15	1,805.74	2,019.89	980.11	
Milk and Food Sampling...	500.00	500.00	76.10	135.05	211.15	288.85	
Quarantine and Port Health	2,000.00	2,000.00	553.27	735.52	1,288.79	711.21	
Uniforms	12,000.00	12,000.00	320.13	9,433.09	9,753.22	2,246.78	
Rent of Quarters	780.00	780.00	40.00	167.50	207.50	572.50	
Health Centres... ..	8,000.00	8,000.00	2,569.96	4,371.33	6,941.29	1,058.71	
Payment to Lease to Diocese of Guyana. ...	110.00	110.00				110.00	
Mosquito Control Service.	17,000.00	23,000.00	10,604.27	10,508.64	21,112.91	1,887.09	
Training & In Service Education for Public Health Inspectors & Health Visitors	35,000.00	35,000.00	470.43	355.54	825.97	34,174.03	
B.C.G. Programme	5,000.00	5,000.00	3,251.77	1,526.79	4,778.56	221.44	
Maintenance of Vehicles..	2,000.00	2,000.00	61.93	1,872.27	1,934.20	65.80	
U.S.A.I.D. Surplus Food Distribution Scheme...	50,000.00	50,000.00	8,540.99	26,003.53	34,544.52	15,455.48	
Environmental Sanitation.	1,500.00	1,500.00		697.54	697.54	802.46	
Health Education	3,500.00	3,500.00		1,267.74	1,267.74	2,232.26	
	1,756,727.00	1,762,728.00	619,407.30	937,544.50	1,556,951.80	211,637.04	5,860.84
						5,860.84	
						205,776.20	
from the Consolidated Fund				1,143,320.00			
Expenditure for Period 26.5. - 31.12.66.				937,544.50			
from the Consolidated Fund at 31.12.66.				205,775.50			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 51 - MINISTRY OF HEALTH - BACTERIOLOGICAL							
1. Personal Emoluments ...	159,215.00	159,215.00	51,493.94	82,663.53	134,157.47	25,057.53	
OTHER CHARGES							
2. Transport and Travelling	3,000.00	5,000.00	1,203.09	3,608.20	4,811.29	188.71	
3. Miscellaneous ...	400.00	400.00	107.42	158.76	266.18	133.82	
4. Uniforms ...	1,500.00	1,500.00	28.60	914.51	943.11	556.89	
5. Library ...	500.00	500.00		6.06	6.06	493.94	
6. Instruments, Supplies Etc.	25,000.00	28,000.00	11,391.30	13,168.07	24,559.37	3,440.63	
7. Electric Current & Fuel.	8,000.00	8,000.00	2,467.00	5,423.32	7,890.32	109.68	
8. Research Fund ...	1,500.00	1,500.00		19.80	19.80	1,480.20	
9. Blood Transfusion Service	22,000.00	24,000.00	3,711.74	14,529.45	18,241.19	5,758.81	
10. Post Mortem Fees, Laboratory Attendants.	400.00	800.00	236.50	94.50	331.00	469.00	
	221,515.00	228,915.00	70,639.59	120,586.20	191,225.79	37,689.21	
Issues from the Consolidated Fund ...				158,275.00			
Expenditure for Period 26.5. - 31.12.66..				120,586.20			
Due to the Consolidated Fund at 31.12.66..				37,688.80			
HEAD 52 - MINISTRY OF HEALTH - X-RAY							
1. Personal Emoluments ...	77,120.00	77,121.00	28,215.03	39,438.70	67,653.73	9,467.27	
OTHER CHARGES							
2. Transport and Travelling.	500.00	500.00	111.15	434.86	546.01	46.01	46.01
3. Miscellaneous ..	500.00	500.00	121.11	360.95	482.06	17.94	
4. Electric Current. ...	2,600.00	2,600.00	488.79	1,705.71	2,194.50	405.50	
5. X-Ray Supplies ..	41,500.00	46,000.00	27,050.85	17,861.91	44,912.76	1,087.24	
6. Maintenance of X-Ray Equipment ...	2,500.00	3,500.00	162.56	1,492.32	1,654.88	1,845.12	
	124,720.00	130,221.00	56,149.49	61,294.45	117,443.94	12,823.07	46.01
						46.01	
						12,777.06*	
Issues from the Consolidated Fund ...				74,071.00			
Expenditure for Period 26.5. - 31.12.66..				61,294.45			
Due to the Consolidated Fund at 31.12.66..				12,776.55			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
53 - MINISTRY OF LTH - HOSPITALS AND DISPENSARIES							
Personal Emoluments ...	3,661,250.00	3,661,251.00	1,545,054.61	2,040,481.82	3,585,536.43	75,714.57	
OTHER CHARGES							
Transport and Travelling.	86,000.00	86,000.00	27,123.67	67,368.67	94,492.34		8,492.34
Miscellaneous	1,500.00	1,500.00	326.73	1,306.26	1,632.99		132.99
Dietary	850,000.00	880,000.00	262,613.92	633,204.77	895,818.69		15,818.69
Tobacco and Extras. ...	7,000.00	7,000.00	1,503.79	4,360.72	5,864.51	1,135.49	
Water Transport	10,000.00	10,000.00	21,057.35	8,818.15	29,875.50		19,875.50
Ambulances, Lorries and other Vehicles - Maintenance	18,000.00	28,000.00	6,698.63	14,793.11	21,491.74	6,508.26	
Furniture and Equipment..	25,000.00	40,000.00	9,120.72	31,944.85	41,065.57		1,065.57
Clothing and Bedding ...	100,000.00	100,000.00	38,823.53	43,020.18	81,843.71	18,156.29	
Drugs and Medical Appliances							
A - Drugs and Dressings for all Institutions							\$530,000
B - Medical and Surgical Instruments and Equipment 70,000	600,000.00	720,000.00	485,704.25	142,010.75	627,715.00	92,285.00	
Sanitary, Fuel and Light..	210,000.00	260,000.00	75,371.26	197,134.36	272,505.62		12,505.62
Rental of Buildings ...	2,000.00	2,000.00	213.00	1,389.00	1,602.00	398.00	
Funerals	5,000.00	5,500.00	963.01	5,060.46	6,023.47		523.47
Fodder and Harness for Draught Animals... ..	1,000.00	1,000.00	55.00	946.97	1,001.97		1.97
Amusements	2,200.00	2,200.00	909.81	616.35	1,526.16	673.84	
Bakery	22,200.00	22,200.00	8,222.18	12,307.32	20,529.50	1,670.50	
Upkeep of Grounds and Drainage	19,000.00	19,000.00	6,065.84	11,816.50	17,882.34	1,117.66	
Conveying Sick Persons from Interior to Hospital ...	20,000.00	40,000.00	15,013.30	21,261.97	36,275.27	3,724.73	
Travelling Facilities for Relatives and Visitors Best Hospital	3,000.00	3,000.00	186.38	2,755.11	2,941.49	58.51	
Research Work - Mahaica Hospital	1,000.00	1,000.00		218.68	218.68	781.32	
Allowances to Patients and Discharged inmates of Mahaica Hospital.. ...	13,500.00	13,500.00	3,536.50	8,633.24	12,169.74	1,330.26	
Inmate Labour - Mahaica Hospital	200,000.00	200,000.00	1,415.98	180,855.81	179,439.83	20,560.17	
Contribution towards travelling of Chaplains.	408.00	408.00		363.00	363.00	45.00	
Renewal of Bedsteads at Public Hospitals.. ...	2,000.00	3,500.00	1,241.89	1,497.08	2,738.97	761.03	
Travelling Facilities - Social Diseases Clinic..	1,000.00	1,000.00		222.70	222.70	777.30	
Medical Facilities - Old Age Pensioners and Paupers	5,000.00	5,000.00	387.38	1,044.60	1,431.98	3,568.02	
Printery, Mental Hospital	500.00	500.00		322.96	322.96	177.04	
Medical and Surgical Appliances for Needy Cases	3,500.00	6,500.00	1,495.07	1,777.12	3,272.19	3,227.81	
Medical Facilities, Orealla	2,500.00	2,500.00	244.00	1,143.57	1,387.57	1,112.43	
Financial Assistance to Needy Patients	1,000.00	1,500.00	312.26	924.12	1,236.38	263.62	
Medical Treatment Abroad for Needy Cases	2,000.00	2,000.00	799.34	713.80	1,513.14	486.86	
	5,875,558.00	6,126,059.00	2,511,627.44	3,438,314.00	5,949,941.44	234,533.71	58,416.15
						58,416.15	
						176,117.56	
... from the Consolidated Fund				3,573,521.00			
... for Period 26.5. - 12.66				3,438,314.00			
... to the Consolidated Fund at 12.66				135,207.00			

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 54 - MINISTRY OF HEALTH - ANALYST							
1. Personal Emoluments ...	82,032.00	82,032.00	31,026.09	46,889.17	77,915.26	4,116.74	
OTHER CHARGES							
2. Transport and Travelling.	980.00	1,180.00	249.18	1,076.54	1,325.72		145.72
3. Miscellaneous ...	515.00	515.00	60.19	367.37	427.56	87.44	
4. Library, Publications, Etc. ...	1,000.00	1,000.00	667.58	371.28	1,038.86		38.86
5. Chemicals and Apparatus..	6,000.00	8,000.00	581.32	6,585.65	7,166.97	833.03	
	90,527.00	92,727.00	32,584.36	55,290.01	87,874.37	5,037.21	184.58
						184.58	
						4,852.63*	
Issues from the Consolidated Fund ...				59,942.00			
Expenditure for Period 26.5. - 31.12.66..				55,290.01			
Due to the Consolidated Fund at 31.12.66..				4,651.99			
HEAD XVI - MINISTRY OF HEALTH - HEALTH							
1. Rural Hospitals, Health Centres, Dispensaries..	205,000.00	215,001.00	18,164.18	4,281.10	13,883.08	201,117.92	
2. Suddie Hospital and Parika Health Centre ...	170,000.00	170,000.00	5,509.78	30,757.80	36,267.58	133,732.42	
3. New Hospital, Georgetown.	32,000.00	32,000.00				32,000.00	
4. Georgetown Hospital Improvements ...	103,000.00	127,700.00	120.00	24,604.94	24,724.94	102,975.06	
5. New Amsterdam Hospital Improvements ...	50,000.00	100,000.00	12,425.77	16,888.57	29,314.34	70,685.66	
6. Geriatric Unit ...				6,315.54	6,315.54		6,315.54
7. Nutritional Survey..	50,000.00	50,000.00	94.48	12,999.83	13,094.31	36,905.69	
8. Environmental Sanitation Programme ...	150,000.00	150,000.00	54,412.02	62,046.34	116,458.36	33,541.64	
9. Surveys and Investigations	10,000.00	10,000.00				10,000.00	
10. Equipment - General. ...	88,000.00	128,000.00	69,060.44	17,151.38	86,211.82	41,788.18	
11. Yellow Fever Eradication.	81,000.00	105,616.00	35,830.98	50,133.76	85,964.74	19,651.26	
12. Malaria Eradication. ...	96,000.00	121,033.00	38,989.70	78,578.79	117,568.49	3,464.51	
13. Filariasis Eradication. ...	40,000.00	40,000.00	13,690.56	20,469.04	34,159.60	5,840.40	
14. Anti-Typhoid Trials. ...	16,000.00	16,000.00	6,160.84	8,394.32	14,555.16	1,444.84	
15. Polio Rehabilitation ...	50,000.00	50,000.00	1,043.68	43,786.22	44,829.90	5,170.10	
16. Virus Diagnostic Laboratory ...		5,000.00		422.06	422.06	5,422.06	
17. Sterilizing Unit... ..		2,000.00				2,000.00	
18. Operating Theatre - Georgetown Hospital ...		69,700.00				69,700.00	
19. Polio Relief.		1,000.00				1,000.00	
20. Medical Library		25,000.00		2,744.00	2,744.00	22,256.000	
	1,141,000.00	1,418,050.00	255,502.43	370,167.37	625,669.80	798,695.74	6,315.54
						6,315.54	
						792,380.20*	
Issues from the Consolidated Fund ...				462,546.00			
Expenditure for Period 26.5. - 31.12.66..				462,546.00			
Due to the Consolidated Fund at 31.12.66..				370,167.37			
				92,378.63			

This Final Statement relates to a period before I assumed responsibility as Accounting Officer in respect of the Ministry of Health. It has not yet been possible to effect a reconciliation of the Figures shown with the Treasury's Accounts and I sign the Statement with this reservation.

N. L. FRANKER,
Permanent Secretary.

N. L. FRANKER,
Permanent Secretary, Ministry of Health,
Accounting Officer.

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
	\$	\$	\$	\$	\$	\$
IV - FEES, FINES, ETC.						
Hospitals, Asylums, Dispensaries etc.	160,000.00	53,545.83	99,852.27	153,398.10	6,601.90	
Government Laboratory	1,500.00	508.20	1,117.55	1,625.75		125.75
Registration of Births etc.	20,000.00	6,788.90	12,158.14	18,947.04	1,052.96	
Other Health	2,000.00	281.32	1,929.57	2,210.89		210.89
Environmental Sanitation Programme Pharmacy and Poison Board	3,000.00 10,000.00	16.00 8,294.40	105.30 2,637.00	121.30 10,931.40	2,878.70	931.40
	196,500.00	69,434.65	117,799.83	187,234.48	10,533.56	1,268.04
Deduct over the Estimate					1,268.04	
Net over the Estimate te.					9,265.52	

This Final Statement relates to a period before I assumed responsibility as Principal Receiver of Revenue in respect of the Ministry of Health. It has not yet been possible to effect a reconciliation of the figures shown with the Treasury's Accounts and I sign the Statement with this Reservation.

N. L. FRANKER,
Permanent Secretary.

N. L. FRANKER,
Permanent Secretary,
Ministry of Health
Accounting Officer.

MINISTRY OF HOUSING AND RECONSTRUCTION

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 55 - MINISTRY OF HOUSING AND RECONSTRUCTION							
1. Personal Emoluments ...	104,418.00	180,419.00	21,395.79	88,483.65	109,879.44	10,539.56	
OTHER CHARGES							
2. Transport and Travelling.	22,000.00	22,000.00	5,111.54	16,216.26	21,327.80	672.20	
3. Miscellaneous ...	3,000.00	4,000.00	729.79	2,491.47	3,221.26	778.74	
4. Library and Publications.	400.00	400.00		109.14	109.14	290.86	
5. Telegrams ...	100.00	100.00		-495.96	495.96		395.96
6. Telephones ...	7,000.00	7,000.00				7,000.00	
7. Rental of Buildings ...	3,720.00	3,720.00	914.49	2,743.47	3,657.96	62.04	
8. Wages - Government Housing Estates ...	400,000.00	479,000.00	180,940.48	293,973.26	474,913.74	4,086.26	
9. Materials for Maintenance of Government Housing Estates ...	200,000.00	304,770.00	86,656.91	146,817.11	233,474.02	71,295.98	
	740,638.00	1,001,409.00	295,749.00	551,330.32	847,079.32	154,725.64	395.96
						395.96	
						154,329.68*	
Issues from the Consolidated Fund ...				650,009.00			
Expenditure for Period 26.5. - 31.12.66..				551,330.32			
Due to Consolidated Fund at 31.12.66..				98,678.68			
HEAD 56 - MINISTRY OF HOUSING & RECONSTRUCTION - TOWN & COUNTRY PLANNING							
1. Personal Emoluments	96,246.00	96,246.00	33,289.96	45,592.83	78,882.79	17,363.21	
OTHER CHARGES							
2. Transport and Travelling..	13,500.00	13,500.00	1,267.82	7,431.88	8,699.70	4,800.30	
3. Miscellaneous ...	1,000.00	1,500.00	1,859.54	982.49	2,842.03		1,342.03
4. Field Equipment, Drawing Office Supplies and Publications ...	8,000.00	8,000.00	230.75	5,036.60	5,267.35	2,732.65	
5. Planning Surveys...	18,000.00	18,000.00	10,025.91	6,831.19	16,857.10	1,142.90	
6. Printing Approved Town Planning Schemes. ...	2,250.00	2,250.00	2,124.68	2,128.72	4,253.40		2,003.40
	138,996.00	139,496.00	48,798.66	68,003.71	116,802.37	26,039.06	3,345.43
						3,345.43	
						22,693.63*	
Issues from the Consolidated Fund ...				85,930.00			
Expenditure for Period 26.5.- 31.12.66..				68,003.71			
Due to Consolidated Fund at 31.12.66..				17,926.29			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 25.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
57 - MINISTRY OF BUILDING & RECONSTRUCTION REGISTRATION, MARRIAGE, BIRTHS, ETC.							
Personal Emoluments ...	83,366.00	83,366.00	33,318.50	47,700.74	81,019.24	2,346.76	
OTHER CHARGES							
Transport and Travelling.	1,700.00	2,000.00	224.68	1,235.77	1,460.45	539.55	
Miscellaneous ...	1,150.00	1,150.00	177.00	799.64	976.64	173.36	
Fees, Divisional Registrars, Marriage Officers, Superintendent Registrars, Transcribers of Certificates and Indexing Clerks..	21,500.00	21,500.00	5,954.06	13,545.93	19,499.99	2,000.01	
Photographic Supplies ...	800.00	800.00	152.74	334.97	487.71	312.29	
	108,516.00	108,816.00	39,826.98	63,617.05	103,444.03	5,371.97	
Transferred from the Consolidated Fund ...				65,379.00			
Expenditure for Period 26.5. - 31.12.66..				63,617.05			
Balance in Consolidated Fund at 31.12.66..				1,761.95			
58 - MINISTRY OF BUILDING & RECONSTRUCTION SOCIAL ASSISTANCE							
Personal Emoluments ...	323,328.00	327,328.00	129,101.96	183,587.92	312,689.88	14,638.12*	
Transport and Travelling.	25,000.00	25,000.00	5,550.94	20,150.17	25,701.11		701.11
Miscellaneous ...	900.00	1,220.00	608.88	705.68	1,314.56		94.56
Dietary ...	105,000.00	105,000.00	26,084.66	74,059.61	100,144.27	4,855.73	
Tobacco and Extras. ...	4,000.00	4,000.00	441.60	2,593.50	3,035.10	964.90	
Clothing and Bedding ...	14,000.00	14,000.00	1,070.92	14,108.21	15,179.13		1,179.13
Uniforms for Nurses and Servants...	5,000.00	6,450.00	310.01	6,554.49	6,864.50		414.50
Fuel, Light and Sanitation	21,250.00	23,400.00	2,198.48	9,269.49	11,467.97	11,932.03	
Furniture & Equipment ...	3,700.00	3,700.00	1,669.19	2,183.45	3,852.64		152.64
Funerals ...	2,500.00	2,500.00	333.41	2,189.39	2,522.80		22.80
Meals for Nurses...	14,000.00	15,300.00	295.30	6,100.57	6,395.87	8,904.13	
Upkeep of Grounds..	6,000.00	6,000.00	50.90	3,129.64	3,180.54	2,819.46	
Conveyance of Patients, Mental and Mahaica Hospitals..	120.00	120.00		5.00	5.00	115.00	
Old Age Pensions...	1,574,000.00	1,664,000.00	529,803.90	1,129,617.40	1,659,421.30	4,578.70	
Public Assistance..	1,140,000.00	1,210,000.00	381,226.62	772,778.66	1,154,005.28	55,994.72	
Maintenance of Vehicles..	1,500.00	1,500.00	65.99	863.09	929.08	570.92	
Grant to Ursuline Convent for St. Ann's Orphanage	2,800.00	2,800.00	466.66	2,333.34	2,800.00		
Grant to Plaisance Orphanage for Boys ...	2,000.00	2,000.00		2,000.00	2,000.00		
Grant to Dharm Sala ...	10,000.00	10,000.00	1,666.66	8,333.34	10,000.00		
Grant to African Development Association	3,000.00	3,000.00	500.00	2,500.00	3,000.00		

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 58 - MINISTRY OF HOUSING & RECONSTRUCTION - SOCIAL ASSISTANCE (CONT'D.)							
21. Grant-In-Aid of Society for the Blind	3,000.00	3,000.00	500.00	2,500.00	3,000.00		
22. Grant to the United Sad'r Islamic Anjuman Boys' Orphanage	2,000.00	2,000.00	333.33	1,666.67	2,000.00		
23. Emergency Measures Relief and Rehabilitation of Displaced Persons.	16,000.00	25,000.00		1,769.97	1,769.97	23,230.03	
	3,279,098.00	3,457,318.00	1,082,279.41	2,248,999.59	3,331,279.00	128,603.74	2,564.74
						2,564.74	
						126,039.00*	
Issues from the Consolidated Fund				2,337,993.00			
Expenditure for Period 26.5. - 31.12.66..				2,248,999.59			
Due to the Consolidated Fund at 31.12.66..				88,993.41			
DIVISION XVII - MINISTRY OF HOUSING & RECONSTRUCTION							
1. Land Development Corporation	50,000.00	50,000.00				50,000.00	
2. Purchase and Development of Land	600,000.00	600,000.00	59,868.64	321,641.18	381,509.82	218,490.18	
3. Self-Help Housing.	400,000.00	400,000.00	24,539.24	197,778.70	222,317.94	177,682.06	
4. Construction of Houses for Rental	127,000.00	127,001.00		87,595.45	87,595.45	39,405.55	
5. Housing Estates - Miscellaneous Works	177,000.00	177,000.00	17,605.81	158,420.70	176,026.51	973.49	
TOWN, COUNTRY & REGIONAL PLANNING							
6. Redevelopment of Central Georgetown.	500,000.00	500,000.00	3,393.30	425,736.15	429,129.45	70,870.55	
7. Christianburg/Wismar	100,000.00	100,000.00	1,516.19	28,708.82	30,225.01	69,774.99	
8. Lodge Village.	100,000.00	100,000.00		6,164.13	6,164.13	93,835.87	
9. La Penitence	50,000.00	50,000.00				50,000.00	
10. Land for Bonded Warehouses				3,478.45	3,478.45	46,521.55	
11. Staff Development Projects	500,000.00	500,000.00	40.00	12,120.97	12,160.97	487,839.03	
12. Relief & Rehabilitation...	10,000.00	18,000.00	1,204.72	9,023.98	10,228.70	7,771.30	
13. Purchase of Equipment							
	2,664,000.00	2,672,001.00	108,167.90	1,250,668.53	1,358,836.43	1,313,164.57	
Issues from the Consolidated Fund				1,538,833.00			
Expenditure for Period 26.5 - 31.12.66..				1,250,668.53			
Due to Consolidated Fund at 31.12.66..				288,164.47			

Revenue Account

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under The Estimate	Over The Estimate
IV - FEES, FINES, ETC.						
The Palms		12.00	83.74	95.74		95.74
over the Estimate		12.00	83.74	95.74		95.74
VI - RENTS, ROYALTIES, ETC.						95.74
Government Housing Estate	465,000.00	146,499.07	299,100.45	445,599.52	19,400.48	
Under the Estimate	465,000.00	146,499.07	299,100.45	445,599.52	19,400.48	
XII - SALE OF LANDS, HOUSES, ETC.					19,400.48	
lands and Houses	250,000.00	75,149.60	276,747.23	351,896.83		101,896.83
net over the Estimate	250,000.00	75,149.60	276,747.23	351,896.83		101,896.83
						101,896.83

W. O. DOW,
 Permanent Secretary, Ministry of Housing and
 Reconstruction,
 Accounting Officer and
 Principal Receiver of Revenue.
 21st May, 1968.

MINISTRY OF LABOUR

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 59 - MINISTRY OF LABOUR							
1. Personal Emoluments	223,643.00	223,644.00	87,971.20	118,635.96	206,607.16	17,036.84	
OTHER CHARGES							
2. Transport and Travelling ..	30,000.00	30,000.00	8,970.13	17,452.00	26,422.13	3,577.87	
3. Miscellaneous	3,600.00	4,220.00	1,518.00	2,501.85	4,019.85	200.15	
4. Library, Publications and Registers	500.00	500.00	249.03	332.08	581.11		81.11
5. Telegrams	250.00	250.00	84.28	187.53	271.81		21.81
6. Telephones	5,000.00	5,000.00				5,000.00	
7. Factories Ordinance Expenses	200.00	200.00				200.00	
8. Public Utility Undertaking, and Public Health Services, Arbitration Ordinance, Expenses ..	500.00	500.00				500.00	
9. Relief Messengers	9,000.00	9,000.00	3,146.91	5,673.22	8,820.13	179.87	
10. Grant to Salvation Army for Social Work	1,440.00	1,440.00				1,440.00	
11. Grant to T.U.C.		3,200.00				3,200.00	
	274,133.00	277,954.00	101,939.55	144,782.64	246,722.19	31,334.73	102.92
Issues from the Consolidated Fund				150,817.00		102.92	
Expenditure for Period 26.5 - 31.12.66				144,782.64		31,231.81	
Due to Consolidated Fund at 31.12.66.				6,034.36			
HEAD 60 - MINISTRY OF LABOUR - EMPLOYMENT EXCHANGE SERVICE							
1. Personal Emoluments ..	50,742.00	50,743.00	18,424.73	24,748.74	43,173.47	7,569.55	
OTHER CHARGES							
2. Transport and Travelling ..	3,000.00	4,000.00	1,354.90	2,610.11	3,965.01	34.99	
3. Miscellaneous	2,400.00	2,400.00	940.06	1,434.81	2,374.87	25.13	
	56,142.00	57,143.00	20,719.69	28,793.66	49,513.35	7,629.65	
Issues from the Consolidated Fund				29,973.00			
Expenditure for Period 26.5 - 31.12.66				28,793.66			
Due to Consolidated Fund at 31.12.66.				1,179.34			
DIVISION XVIII - MINISTRY OF LABOUR							
1. Purchase of Equipment			22.14		22.14		22.14
2. Intensive Training Schemes		9,456.00				9,456.00	
		9,456.00	22.14		22.14	9,456.00	22.14
Issues from the Consolidated Fund						22.14	
						9,433.86	
Issues from the Consolidated Fund				500.00			
Expenditure for Period 26.5 - 31.12.66.				-			
Due to Consolidated Fund at 31.12.66				500.00			

F. C. TAHARALLY,
Permanent Secretary, Ministry of Labour,
Accounting Officer.

MINISTRY OF FINANCE

Appropriation Account

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
D 10 - OMBUDSMAN							
Expenses of the Office of Ombudsman	50,000.00	57,800.00		9,920.69	9,920.69	47,879.31	
	50,000.00	57,800.00		9,920.69	9,920.69	47,879.31	
Expenditure from the Consolidated Fund for Period 26.5. - 31.12.66				21,000.00			
Expenditure to the Consolidated Fund at 31.12.66				9,920.69			
				11,079.31			
D 61 - MINISTRY OF FINANCE							
Personal Emoluments... ..	204,554.00	204,556.00	70,775.49	105,397.84	176,173.33	28,382.67	
OTHER CHARGES							
Transport & Travelling... ..	1,700.00	1,700.00	416.61	977.72	1,394.33	305.67	
Miscellaneous	3,000.00	3,000.00	994.80	1,971.66	2,966.46	33.54	
Telephones	15,000.00	15,000.00				15,000.00	
Temporary Clerical Assistance... ..	3,000.00	3,000.00	1,014.00	993.43	2,007.43	992.57	
Publications... ..	250.00	250.00	7.72	143.24	150.96	99.04	
	227,504.00	227,506.00	73,208.62	109,483.89	182,692.51	44,813.49	
Expenditure from the Consolidated Fund for Period 26.5. - 31.12.66				153,500.00			
Expenditure to the Consolidated Fund at 31.12.66				109,483.89			
				44,016.11			
D 62 - MINISTRY OF FINANCE - ACCOUNTANT GENERAL							
Personal Emoluments... ..	196,594.00	221,051.00	78,232.95	115,445.09	193,678.04	27,372.96	
OTHER CHARGES							
Transport & Travelling	1,250.00	1,800.00	774.14	964.20	1,738.34	61.66	
Repairs and maintenance of Accounting Machines... ..	3,000.00	3,000.00	558.71	1,664.22	2,222.93	777.07	
Miscellaneous Services	3,500.00	3,500.00	800.70	1,912.75	2,713.45	786.55	
Payment to New Widows' and Orphans' Fund of difference between 6% on Permanent Investments and actual Interest earned	70,000.00	198,000.00					
Telegrams	2,000.00	2,000.00	166.51	707.22	253,160.44	873.73	55,160.44
Sundries	7,000.00	7,000.00	1,847.85	5,618.43	7,466.28	1,126.27	466.28
Expenses of Commissions and Committees... ..	25,000.00	25,000.00	1,464.00	12,662.96	14,126.96	10,873.04	
Remittances - Commission on Loss of Public Money and Stores	20,000.00	20,000.00	8,117.60	10,194.00	18,311.60	1,688.40	
Crown Agents charges on store purchases including Commission inspection and Marine Insurance... ..	10,000.00	10,000.00	14.66	4,427.28	4,441.94	5,558.06	
Workmen's Compensation Ordinance	70,000.00	120,000.00	76,426.10	70,902.14	147,328.24		27,328.24
Leave Passages, Public Officers	30,000.00	55,000.00	12,275.22	29,516.35	41,791.57	13,208.43	
	160,000.00	170,000.00	60,211.02	100,792.57	161,003.59	8,996.41	

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
AD 62 - MINISTRY OF FINANCE - ACCOUNTANT GENERAL (CONT'D.).							
14. Compensation Claims	30,000.00	30,000.00	15,345.48	9,576.37	24,921.85	5,078.15	
15. Travelling Expenses and Subsistence Allowances to unofficial Members of Boards and Committees	5,000.00	5,000.00	423.96	3,699.84	4,123.80	876.20	
16. Special Visits and representation at External Conferences	75,000.00	200,000.00	41,287.57	121,273.94	162,561.51	37,438.49	
17. Temporary Specialist Assistance	10,000.00	30,000.00	4,849.97	21,813.70	26,663.67	3,336.33	
18. Expenses of Official Missions and Visitors to British Guiana	5,000.00	20,000.00	1,666.53	3,941.76	5,608.29	14,391.71	
19. Refunds of Revenue - Miscellaneous	25,000.00	72,000.00	11,372.52	51,490.33	62,862.85	9,137.15	
20. Expenses of Officers on transfer, first appointment and termination of services.	30,000.00	55,000.00	14,348.39	46,961.11	61,309.50		6,309.50
21. Miscellaneous Expenses - Ex-Servicemen	480.00	480.00	50.00	199.06	249.06	230.94	
22. Overseas Service Aid Scheme							
A - Inducement allowance \$360,000							
B - Education allowance 17,567							
C - Passages 56,640							
D - Pensions & Gratuities 45,600							
E - Miscellaneous 9,500							
F - Compensation 1							
	489,308.00	489,308.00	192,428.54	242,411.24	434,839.78	54,468.22	
23. Ex-Gratia Payment to Pamela & Patricia Fah	300.00	300.00	100.00	200.00	300.00		
24. Ex-gratia payments to Government Workers who went on strike in 1963	250,000.00	250,000.00	150,268.65	26,747.40	177,016.05	72,983.95	
25. Expenses of Issue	10,000.00	20,000.00	5,868.12	439.65	6,307.77	13,692.23	
26. Rental of Data Processing Equipment, Forms, Etc	60,000.00	85,000.00		42,778.80	42,778.80	42,221.20	
27. Terminal Leave Passage	1,112.00	1,112.00	1,111.00		1,111.00	1.00	
28. Contributions to International Organisations	200,000.00	200,000.00		44,350.56	44,350.56	155,644.44	
29. New Widows' & Orphans' Fund, Contribution on behalf of the Late Mr. L. A. Dolphin	96.00	96.00		95.32	95.32	.68	
30. Refunds of Additional Interest Paid to Credit Corporation by Public Officers		17,443.00		17,442.90	17,442.90	10	
31. Ex-gratia payment to Mr. C. L. Junor		538.00		538.00	538.00		
32. Gift to the Government of Zambia		4,800.00				4,800.00	
33. Post Office 1945 Fire Claims				235.81	235.81		235.81
	1,789,640.00	2,317,428.00	680,010.19	1,242,163.44	1,922,173.63	484,754.64	89,500.27
						89,500.27 -	
						395,254.37 -	
Issues from the Consolidated Fund				1,637,400.00			
Expenditure for Period 26.5 - 31.12.66				1,242,163.44			
Due to the Consolidated Fund at 31.12.66				395,236.56			

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
D 63 - MINISTRY OF INANCE - CUSTOMS & EXCISE							
Personal Emoluments ...	924,366.00	1,063,726.00	399,724.82	595,318.09	995,042.91	68,683.09	
OTHER CHARGES							
Transport & Travelling...	30,000.00	30,000.00	11,558.57	17,673.41	29,231.98	768.02	
Miscellaneous ...	8,000.00	8,000.00	1,819.44	4,746.30	6,565.74	1,434.26	
Uniforms ...	8,000.00	8,000.00	1,863.14	4,078.92	5,942.06	2,057.94	
Books, Periodicals, Etc.	400.00	400.00	32.04	61.74	93.78	306.22	
Maintenance Motor Launches and Waggon...	12,000.00	12,000.00	2,461.68	9,985.09	12,446.77		446.77
Instruments ...	1,000.00	1,000.00	1,098.66	Cr. 882.55	216.11	783.89	
Accounting Forms and Servicing Machines ...	1,200.00	1,200.00	26.80	280.66	307.46	892.54	
Revenue Protection ...	20,000.00	90,000.00	26,281.25	59,789.69	86,070.94	3,929.06	
Refund of Revenue ...	200,000.00	535,000.00	157,557.63	152,249.72	309,807.35	225,192.65	
Expenses, Training Courses	2,000.00	2,000.00	26.46	1,155.82	1,182.28	817.72	
Equipment, Training Courses	500.00	500.00		175.00	175.00	325.00	
	1,207,466.00	1,751,826.00	602,450.49	844,631.89	1,447,082.38	305,190.39	446.77
						446.77	
... from the Consolidated Fund				994,189.00		304,743.62*	
Expenditure for Period 26.5. - 31.12.66 ...				844,631.89			
... to the Consolidated Fund at 31.12.66 ...				149,557.11			
D 64 - MINISTRY OF INANCE - INLAND REVENUE							
Personal Emoluments ...	333,122.00	333,124.00	137,717.67	193,592.00	331,309.67	1,814.33	
OTHER CHARGES							
Transport & Travelling ...	8,600.00	8,600.00	2,280.38	5,125.07	7,405.45	1,194.55	
Miscellaneous ...	4,500.00	4,500.00	1,436.63	2,695.04	4,131.67	368.33	
Library & Publications ...	1,000.00	1,000.00	263.76	168.06	431.82	568.18	
Contribution to Overseas Territories Income Tax Office, United Kingdom...	2,400.00	2,400.00	2,160.00		2,160.00	240.00	
Legal Costs ...	3,600.00	3,600.00	165.00	55.00	220.00	3,380.00	
Board of Review-Expenses of Adjustment of Scales & Weights Tools & Appliances ...	500.00	500.00	20.60	64.87	85.47	414.53	
Licence Labels ...	18,000.00	18,000.00	441.96	16,112.50	16,554.46	1,445.54	
Revenue Protection ...	6,000.00	6,000.00	2,290.81	2,987.56	5,278.37	721.63	
Refunds of Revenue ...	750,000.00	1,800,000.00	450,842.28	1,345,214.85	1,796,057.13	3,942.87	
	1,133,722.00	2,187,944.00	599,299.09	1,574,252.86	2,173,551.95	14,392.05	
... from the Consolidated Fund				1,582,932.00			
Expenditure for Period 26.5. - 31.12.66 ...				1,574,252.86			
... to the Consolidated Fund at 31.12.66 ...				8,679.14			

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure : 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
65 - MINISTRY OF FINANCE - POST OFFICE SAVINGS BANK							
Personal Emoluments	75,452.00	76,164.00	23,136.98	38,338.15	61,475.13	14,688.87	
	75,452.00	76,164.00	23,196.98	38,338.15	61,475.13	14,688.87	
es from the Consolidated Fund.				44,000.00			
nditure for Period 26.5 - 12.66				38,338.15			
to the Consolidated Fund at 12.66				5,661.85			
66 - MINISTRY OF FINANCE - PENSIONS & GRATUITIES							
Public Officers' Pensions and Lump Sum Payments ...	2,100,000.00	2,100,000.00	741,338.78	1,257,896.86	1,999,235.64	100,764.36	
Widows' & Orphans' Pensions	18,100.00	18,100.00	6,471.61	10,075.16	16,546.77	1,553.23	
Teachers' Pensions and Lump Sum Payments	500,000.00	500,000.00	146,223.09	278,057.27	424,280.36	75,719.64	
Militia Pensions and Gratuities	5,125.00	5,125.00	1,877.34	2,653.45	4,530.79	594.21	
Pilotage Pensions... ..	104.00	104.00	25.80	283.87	309.67		205.67
Special Allowance to non-pensionable Officers with 20 years' service and over, and Gratuities to female Civil Servants on Marriage	58,000.00	68,000.00	20,983.70	49,104.35	70,088.05		2,088.05
Gratuities to non-pensionable Officers and Employees and their dependents under Resolution No. L11 dated 6.7.51 and to relatives of deceased Public Officers under Ordinance 27 of 1920 Cap. 206, Etc.	100,000.00	140,000.00	28,360.96	99,452.20	127,813.16	12,186.84	
Death Gratuities granted under Res. No. XXXVI of 1.8.52 to dependents of deceased Teachers.	15,000.00	20,000.00	3,060.00	13,669.66	16,729.66	3,270.34	
Special Pension to Mrs. T. Rose	480.00	480.00	200.00	280.00	480.00		
Compensation allowance to James Grant	240.00	240.00	60.00	180.00	240.00		
Pensions to Soldiers and their dependents World War II	2,095.00	2,095.00	870.12	1,324.89	2,195.01		100.01
Special pension to Mrs. J. Fernandes.	480.00	480.00	240.00	240.00	480.00		
Pensions to dependents of deceased soldiers B.W.I... Regiment... ..							
A - Widows \$1,350							
B - Unmarried Wives 300							
C - Other dependents 208	1,858.00	1,858.00	736.10	1,069.97	1,806.07	51.93	
Pensions, B.W.I. Soldiers... ..	1,501.00	1,501.00	364.18	924.37	1,288.55	212.45	
Gratuities to Contract Officers... ..	110,000.00	110,000.00	46,170.90	54,776.01	100,946.91	9,053.09	
Cost-of-Living Allowances... ..	350,000.00	350,000.00	122,170.16	233,001.54	355,171.70		5,171.70
Pensions Contributions seconded Officers.	3,500.00	11,500.00	Cr. 1,775.86	7,254.94	5,479.08	6,020.92	

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 66 - MINISTRY OF FINANCE - PENSIONS & GRATUITIES (CONT'D.).							
20. Special Pension to J. S. Persaud	432.00	432.00	179.85	215.79	431.64	.36	
21. Contribution towards Pension and Gratuity of Mr. R. Stollmeyer	264.00	264.00	62.49		62.49	201.51	
22. Ex-gratia payment to Mr. A. L. Wills	3,573.00	3,573.00		3,573.00	3,573.00		
23. Ex-gratia payment to Mr. K. H. R. Khan	2,347.00	2,347.00	2,347.00		2,347.00		
24. Special Pension to Mr. K. H. R. Khan	564.00	2,908.00	187.76	2,719.52	2,907.28	.72	
25. Severance pay to non-pensionable Employees		60,000.00				60,000.00	
	3,273,663.00	3,399,007.00	1,120,153.98	2,016,788.85	3,136,942.83	269,629.60	7,565.43
						7,565.43	
						262,064.17*	
Issues from the Consolidated Fund Expenditure for Period 26.5. - 31.12.66				2,160,000.00			
Due to the Consolidated Fund at 31.12.66				2,016,788.85			
This Figure includes Statutory Expenditure of				143,211.15			
				2,780,284.06			
HEAD 67 - MINISTRY OF FINANCE - PUBLIC DEBT							
FUNDED PUBLIC DEBT							
INTEREST							
LOCAL LOANS							
1. A - Loan Ordinance 6 of 1916	19,781.00	19,781.00	5,309.14	13,671.11	18,980.25	800.75	
B - Loan Ord. 5 of 1945-1946 Loan \$5,000,000 1976/1986 at 3½%	175,000.00	175,000.00	87,012.25	88,741.05	175,753.30		753.30
C - Loan Ord. 9 of 1951 - 1951 Loan \$800,000 1966/71 at 3½%	28,000.00	28,000.00	13,917.75	13,912.50	27,830.25	169.75	
D - Loan Ord. 17 of 1953 - 1st Issue 1956 Loan \$1,534,300 1966/86 at 4½%	69,044.00	69,644.00	34,584.00	35,003.25	69,587.25	56.75	
E - Loan Ord. 17 of 1953 - 2nd Issue 1966 Loan \$1,334,300 1967/87 at 5%	65,688.00	65,688.00	32,010.00	32,873.75	64,883.75	804.25	
F - Loan Ord. 13 of 1958 - 1958 Loan \$300,000 1973/88 at 5½%	16,500.00	16,500.00	8,250.00	8,250.00	16,500.00		
G - Loan Ord. 54 of 1956 - 1959 Loan \$3,600,000 1969/79 at 6%	216,000.00	218,000.00	2,841.75	215,933.56	218,775.31		775.31
H - Loan Ord. 54 of 1956 - 2nd Issue 1959 Loan \$5,000,000 1969/79 at 5½%	275,000.00	275,000.00		275,000.00	275,000.00		
I - Loan Ord. 9 of 1960 - 1st Issue in 1961 \$2,500,000 1971/81 at 6½%	162,500.00	162,500.00		162,500.01	162,500.01		.01

Appropriation Account - continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 25.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
MINISTRY OF - PUBLIC CONT'D.).							
Loans Ord. 9 of 1960 - 2nd Issue dated 1964 Loan \$2,000,000 at 6%	125,000.00	125,000.00	62,500.00	62,500.00	125,000.00		
Loan Ord. 15 of 1965 - 1st Issue 1965 Loan \$3,000,000 at 7% (Fixed rate Debentures) of 1,850	197,530.00	197,530.00	98,764.75	98,764.75	197,529.50	.50	
Loan Ordinance 15 of 1965 - 2nd Issue 1965 Loan \$4,000,000.00 at 7% (Fixed date debentures \$2,400,000 ..	168,000.00	176,838.00		176,837.50	176,837.50	.50	
EXTERNAL LOANS							
A - Registered Stock Ordinance II of 1929 Conversion Loan							
1929 Loan \$9,600,000 - 1975/80 at 3% \$288,000 1929 Loan \$432,000 - 1975/80 at 3% \$12,960	300,960.00	300,960.00	150,479.68	150,479.66	300,959.34	.66	
B - Registered Stock Ord. II of 1929 - 1964 Loan \$841,920 - 1959/69 at 3%	25,258.00	25,258.00	12,629.00	12,629.00	25,258.00		
C - Registered Stock Ord. II of 1929 - 1936 Loan \$1,007,623.76 - 1959/69 at 3%	30,229.00	30,229.00	15,114.08	15,114.10	30,228.18	.82	
- Ordinance 26 of 1941 - 1942 Loan \$3,888,000 1962/72 at 3%	126,360.00	126,360.00	63,179.88	62,314.10	125,493.98	866.02	
- Loan Ordinance 13 of 1951 - 1951 Loan \$10,464,000 1966/68 at 3%	366,240.00	366,240.00	183,119.70	183,119.72	366,239.42	.58	
- Loan Ordinance 55 of 1955-1956 Loan - \$16,992,000 1980/85 at 5%	849,600.00	849,600.00	424,799.82	424,799.86	849,599.68	.32	
- Ordinance 30 of 1960 - Loan Electricity Ordinance 1960 \$1,200,000-1970 at 7%..	84,000.00	84,000.00	21,000.00	63,000.00	84,000.00		
- Loan Ordinance 13 of 1960 - 1st Loan \$919,017 U.S. - \$1,569,810.26 B.W.I. at 5 1/4% ..	60,500.00	60,500.00	29,017.41	25,917.54	54,934.95	5,565.05	
SINKING FUNDS.							
LOCAL LOANS							
- Loan Ordinance 6 of 1916 \$624,100 at 1.8666%	11,650.00	11,650.00		11,650.00	11,650.00		
- Loan Ord. 5 of 1945 - \$5,000,000 at 1.3262%	3,840.00	3,840.00	1,920.00	1,920.00	3,840.00		
- Loan Ord. 9 of 1951 - \$800,000 at 4.4015% ..	35,236.00	35,236.00	17,618.00	17,618.00	35,236.00		
- Loan Ord. 17 of 1953 - 1st Issue \$1,534,300 at 2.1239%	32,587.00	32,587.00	16,293.50	16,293.50	32,587.00		
- Loan Ord. 17 of 1953 - 2nd Issue \$1,313,750 at 2.1239%	27,903.00	27,903.00	13,951.36	13,951.36	27,902.72	.28	

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
HEAD 67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.).							
2. F - Loan Ord. 13 of 1958 - \$300,000 at 2.1239%	6,372.00	6,372.00	3,186.00	3,186.00	6,372.00		
G - Loan Ord. 54 of 1956 - \$3,600,000 at 3.87% ...	131,520.00	131,520.00		131,520.00	131,520.00		
H - Loan Ord. 54 of 1956 - 2nd Issue \$5,000,000 at 3.87% ...	182,400.00	182,400.00		182,400.00	182,400.00		
I - Loan Ord. 9 of 1960 - 1st Issue \$2,500,000 at 3.87% ...	96,750.00	96,750.00		96,750.00	96,750.00		
J - Loan Ord. 2 of 1965 - 1st Issue \$2,900,000 Approx. at 14% ...	420,000.00	420,000.00	210,000.00	210,000.00	420,000.00		
K - Loan Ord. 9 of 1960 - 2nd Issue \$2,000,000 at 3.55% ...	35,500.00	35,500.00		35,500.00	35,500.00		
EXTERNAL LOANS							
L - A - Registered Stock Ord. II of 1929 - Conversion Loan \$10,032,000 at 2.1% ...	100,320.00	100,320.00	50,160.00	50,160.00	100,320.00		
M - B - Registered Stock Ord. II of 1929 1934 Loan \$841,920 at 1.46522% ...	12,336.00	12,336.00	6,168.00	6,168.00	12,336.00		
N - C - Registered Stock Ord. II of 1929 1936 Loan \$1,007,623.76 at 1.59305% ...	16,052.00	16,052.00	8,025.60	8,025.60	16,051.20	.80	
O - Loan Ord. 13 of 1951 - \$10,454,000 at 2% ...	483,902.00	483,902.00	338,402.00	145,500.00	483,902.00		
P - Loan Ord. 55 of 1955 - \$16,992,000 at 1% ...	169,920.00	169,920.00	84,960.00	84,960.00	169,920.00		
3. Equated Annuities for repayment of Commonwealth Loans Development & Welfare Loans. ...	74,473.00	74,473.00	56,984.34	16,493.28	73,477.62	995.38	
4. Equated Annuities for repayment of Exchequer Loans ...	5,222,729.00	5,222,729.00	2,259,371.86	2,963,355.22	5,222,727.08	1.92	
5. Repayment of Principal Loan Ordinance 13 of 1960 ...	241,860.00	241,860.00	116,858.35	122,617.00	239,475.35	2,384.65	
6. B.G. Railway Permanent Annuities Ord. 23 of 1921 ...	74,811.00	74,811.00		74,810.48	74,810.48	.52	
7. Interest on 4% Perpetual Stock Ord, 23 of 1921...	9,567.00	9,567.00		9,566.16	9,566.16	.84	
8. Equated Annuities for repayment of 1st Issue under Loan Ord. 15 of 1965 - \$5,178,150 ...	729,084.00	729,084.00	364,541.76	264,541.76	729,083.52	.48	
9. Equated Annuities for repayment of 2nd Issue under Loan Ord. 15 of 1965 - Estimated \$1,600,000...	225,280.00	225,280.00		3,794.56	3,794.56	221,485.44	
10. Reserve for Interest charges on prospective issues ...	500,000.00	500,000.00		365,146.57	365,146.57	134,853.43	
11. Interest and discount on Treasury Bills and interest on current advances ...	750,000.00	750,000.00	195,219.88	581,081.57	776,301.45		26,301.45

Appropriation Account -continued

	Original Estimate	Revised Estimate	Expenditure 1.1.66 - 25.5.66.	Expenditure 26.5.66 - 31.12.66.	Total Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$	\$	\$
67 - MINISTRY OF FINANCE - PUBLIC DEBT (INT'D.).							
Management of Colonial Loans	6,000.00	6,000.00	1,436.40	1,362.48	2,798.88	3,201.12	
Interest Contractor/ Finance - Bank of Guyana Building... ..	75,000.00	75,000.00	13,012.56	33,591.04	46,603.60	28,396.40	
Redemption of promissory notes - Contractor/ Finance Bank of Guyana Building... ..	178,054.00	178,054.00		178,053.72	178,053.72	.28	
Supplementary Sinking Fund. Interest A.I.D. Loan for Atkinson - Mackenzie Road		300,154.00	84,960.00	215,193.80	300,153.80	.20	
				598.20	598.20		598.20
	13,214,336.00	13,525,928.00	5,087,598.82	8,067,169.76	13,154,768.58	399,587.69	28,428.27
Appropriation made under Transport and Harbours	165,671.00	165,671.00		165,669.64	165,669.64 Cr.	1.36 Cr.	
	13,048,665.00	13,360,257.00	5,087,598.82	7,901,500.12	12,989,098.94*	399,586.33 28,428.27 371,158.06	28,428.27
from the consolidated Fund Expenditure for Period 26.5. - 12.66				8,272,600.00			
to the Consolidated Fund at 12.66				7,901,500.12			
Figure includes Statutory expenditure of				371,099.88			
				12,486,669.33			
68 - MINISTRY OF FINANCE - REVISION OF SALARIES & RELATED PAYMENTS							
Revision of Wages, Etc. ...	20,000.00	20,000.00	493.41	1,996.42	2,489.83	17,510.17	
	20,000.00	20,000.00	493.41	1,996.42	2,489.83	17,510.17	
from the Consolidated Fund Expenditure for Period 26.5. - 12.66				12,000.00			
to the Consolidated Fund at 12.66				1,996.42			
				10,003.58			
SECTION XIX - MINISTRY OF FINANCE							
Loans to Local Authorities. Capital - Bank of Guyana...	100,000.00	301,988.00	2,000.00	244,678.90	246,678.90	55,309.10	
Loans to B.G. Electricity Corporation for payment of Income Tax.	750,000.00	750,000.00	350,001.70	250,000.00	600,001.70	149,998.30	
Forest, Agricultural and Industrial Development...	200,000.00	707,000.00		193,372.97	193,372.97	513,627.03	
Purchase of Equipment. ...	2,250,000.00	2,250,000.00	25,000.00	600,000.00	625,000.00	1,625,000.00	
Compensation to Ex-patriate Officers	100,000.00	148,002.00	44,939.26	17,787.27	62,726.53	85,275.47	
Capital Contributions to International Finance & Monetary Institutions ...	150,000.00	150,000.00		169,172.16	169,172.16		19,172.16
Finance Building on site of Bonded Warehouse	750,000.00	750,000.00		606,897.81	606,897.81	143,102.19	
	120,000.00	120,000.00				120,000.00	
	4,420,000.00	5,176,990.00	421,940.96	2,081,909.11	2,503,850.07	2,692,312.09 19,172.16 2,673,139.93*	19,172.16
from the Consolidated Fund Expenditure for Period 26.5. - 12.66				2,470,000.00			
to the Consolidated Fund at 12.66				2,081,909.11			
				388,098.89			

Revenue Account

	Original Estimate	Revenue 1.1. - 25.5.66	Revenue 26.5. - 31.12.66	Total Revenue	Under the Estimate	Over the Estimate
	\$	\$	\$	\$	\$	\$
HEAD III - OTHER TAX REVENUE						
1. Stamp Duties	100,000.00	38,169.86	57,571.76	95,741.62	4,258.38	
3. Auction Duty	6,000.00	8,888.37	21,835.83	30,724.20		24,724.20
	106,000.000	47,058.23	79,407.59	126,465.82	4,258.38	24,724.20
Deduct Under the Estimate						4,258.38
Net over the Estimate						20,465.82
HEAD V - INTEREST						
1. General	366,000.00	55,745.50	194,263.54	250,009.04	115,990.96	
2. Loans to Corporations.. ..	575,000.00	260,888.81	100,977.36	361,866.17	213,133.83	
3. Invested Surplus Balances.	15,000.00	7,539.34	7,539.34	15,078.68		78.68
	956,000.00	324,173.65	302,780.24	626,953.89	329,124.79	78.68
Deduct over the Estimate.					78.68	
Net under the Estimate					329,046.11*	
HEAD IX - MISCELLANEOUS UNDERTAKINGS						
4. Currency Board - Profits..	540,000.00		1,359,978.46	1,359,978.46		819,978.46
5. Bank of Guyana - Profits..	30,000.00	26,423.26	38.01	26,461.27	3,538.73	
10. Telecommunications Corporation - Interest on Debentures	300,000.00				300,000.00	
	870,000.00	26,423.26	1,360,016.47	1,386,439.73	303,538.73	819,978.46
Deduct under the Estimate... ..						303,538.73
Net over the Estimate						516,439.73
HEAD X - SUNDRY CONTRIBUTIONS & OTHER RECEIPTS						
4. Sundry Reimbursements ...	190,000.00	62,477.92	137,111.44	199,589.36		9,589.36
5. Sundries	150,000.00	107,265.13	124,163.00	231,428.13		81,428.13
6. Overseas Officers - Payment by U.K. Government ...	390,000.00		549,189.94	549,189.94		159,189.94
7. Special Service Unit - Payment by U.K. Government	232,000.00	929,145.45	38,512.08	967,657.53		735,657.53
8. Pension contribution of Seconded Officers. ...	13,000.00	3,156.87	3,750.00	6,906.87	6,093.13	
9. Grant from U.K. Government	4,800,000.00				4,800,000.00	
	5,775,000.00	1,102,045.37	852,726.46	1,954,771.83	4,806,093.13	985,864.96
Deduct over the Estimate					985,864.96	
Net under the Estimate					3,820,228.17*	
HEAD XI - REFUNDS OF LOANS MADE						
1. From Loan Fund and Development Fund	140,000.00	40,068.74	Cr.12,165.88	27,902.86	112,097.14.	
2. From Recurrent Provisions.	160,000.00	64,127.90	115,369.47	179,497.37		19,497.37
	300,000.00	104,196.64	103,203.59	207,400.23	112,097.14	19,497.37
Deduct over the Estimate					19,497.37	
Net under the Estimate					92,599.77*	

Revenue Account - continued

	Original Estimate	Revenue 1.1. - 25.5.66	Revenue 26.5. - 31.12.66	Total Revenue	Under the Estimate	Over the Estimate
AD XIII - MISCELLANEOUS CAPITAL GAINS	\$	\$	\$	\$	\$	\$
1. Premiums on Grants, Leases Etc.						
2. Gain on Sale of investments General Revenue Balance						
3. Realisation of N.D.S.L. Sinking Fund Investments						
MISCELLANEOUS CAPITAL SPECIFIC FINANCE						
C.D. & W. Grants	6,121,000.00		8,030,580.93	8,030,580.93		1,909,580.93
U.S. Grants	5,450,000.00		747,856.22	747,856.22	4,702,143.78	
U.S. Loans	2,300,000.00		883,119.17	883,119.17	1,416,880.83	
U.N. Agencies	1,040,000.00				1,040,000.00	
Contractor/Finance	1,246,000.00		890,268.96	890,268.96	355,731.04	
Miscellaneous Grants.. . . .	2,850,000.00					
Independence Gifts.. . . .			155,064.00			
Oxford Famine Relief Fund.. . . .			6,552.00			
Canadian Grant			12,800.00	174,416.00	2,675,584.00	
Special Grant, Special Service Unit						
Canadian Aid Loan			238,500.00	238,500.00		238,500.00
	19,007,000.00		10,964,741.28	10,964,741.28	10,190,339.65	2,148,080.93
educt over the Estimate					2,148,080.93	
et under the Estimate					8,048,258.72	
OTHER FINANCE						
Development Loans U.K.	2,000,000.00		728,829.81	728,829.81	1,271,170.19	
Local Loans	15,000,000.00		8,088,464.30	8,088,464.30	6,911,535.70	
Miscellaneous Loans.. . . .	6,000,000.00				6,000,000.00	
Lotteries Etc.	200,000.00		103,521.68	103,521.68	96,478.32	
	23,200,000.00		8,920,815.79	8,920,815.79	14,279,184.21	

H. O. E. BARKER,
Secretary to the Treasury,
Accounting Officer and
Principal Receiver of Revenue.

Revenue Account — continued

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under the Estimate	Over the Estimate
	\$	\$	\$	\$	\$	\$
HEAD I - CUSTOMS AND EXCISE						
1. Import Duties	33,750,000.00	11,125,252.77	22,218,613.78	33,343,866.55	406,133.45	
2. Warehouse Rent and Charges	120,000.00	36,164.38	66,848.07	103,012.45	16,987.55	
3. Export Duties	1,530,000.00	564,043.01	1,126,352.54	1,690,395.55		160,395.55
4. Rum	7,300,000.00	2,446,700.73	4,811,747.21	7,258,447.94	41,552.06	
5. Bitters and Cordials	500,000.00	96,139.52	174,536.89	270,676.41	229,323.59	
6. Matches... ..	50,000.00	18,055.00	33,072.50	51,127.50		1,127.50
7. Methylated Spirits... ..	2,000.00	916.05	1,414.90	2,330.95		330.95
8. Beer	1,300,000.00	282,867.34	1,276,119.67	1,558,987.01		258,987.01
9. Licences - Liquor... ..	260,000.00	100,654.54	139,388.66	240,043.20	19,956.80	
10. Miscellaneous... ..	264,000.00	78,857.70	154,443.64	233,301.34	30,698.66	
	45,076,000.00	14,749,651.04	30,002,537.86	44,752,180.90	744,652.11	420,841.01
Deduct over the Estimate... ..					420,841.01	
Net under the Estimate					323,811.10*	

S. L. CHAN-CHOONG
 Comptroller of Customs,
 and Excise
 Principal Receiver of Revenue.

	Original Estimate	Revenue 1.1.66 - 25.5.66	Revenue 26.5.66 - 31.12.66	Total Revenue	Under the Estimate	Over the Estimate
HEAD II - INLAND REVENUE						
1. Income Tax	20,500,000.00	7,371,332.46	17,460,465.28	24,831,797.74		4,331,797.72
2. Excess Profits Tax... ..			1,842.04	1,842.04		1,842.04
3. Net Property Tax... ..	200,000.00	77,231.61	521,108.66	598,340.27		398,340.27
4. Estate Duty	750,000.00	203,662.49	405,540.92	609,203.41	140,796.59	
5. Gift Tax			390.00	390.00		390.00
6. Entertainment Tax... ..	275,000.00	157,606.93	262,431.43	420,038.36		145,038.36
7. Sweepstakes Tax	500.00		417.00	417.00	83.00	
8. Pools Tax... ..	90,000.00	33,483.10	61,776.77	95,259.87		5,297.87
9. Licences - Motor Vehicles	890,000.00	491,990.86	308,047.08	800,037.94	89,962.06	
10. Licences - Other Vehicles	150,000.00	117,810.36	7,931.58	125,741.94	24,258.06	
11. Licences - Trading... ..	200,000.00	166,315.62	23,450.49	189,766.11	10,233.89	
12. Licences - Miscellaneous.	20,000.00	41,766.49	17,644.10	59,410.59		39,410.59
	23,075,500.00	8,661,199.92	19,071,045.35	27,732,245.27	265,333.60	4,922,078.87
Deduct under the Estimate						265,333.60
Net over the Estimate						4,656,745.27
HEAD III - OTHER TAX REVENUE						
5. Travel Tax	40,000.00				40,000.00	
	40,000.00				40,000.00	

W. R. DEVONISH
 Commissioner of Inland
 Revenue
 Principal Receiver of Revenue.

SECTION III

ACCOUNTS OF FUNDS

(Section 7(2)(d) of the Financial Administration and Audit Ordinance)

Statement No.		Page
30	Contingencies Fund	141

Contingencies Fund. This statutory fund permits the Ministry of Finance to make advances for urgent and unforeseen expenditure for which no provision exists and which cannot, without injury to the public interest, be postponed until adequate provision is made by Parliament. When this is given the advance is cleared by adjustment to the relevant expenditure head.

Statement 30

CONTINGENCIES FUND
BALANCE SHEET AS AT 31st DECEMBER, 1966

LIABILITIES

Contingencies Fund Account

500,000.00

500,000.00

ASSETS

Accountant General for Contingencies Fund Account

500,000.00

500,000.00

R. P. FARNUM,
Accountant General,
25th June, 1968.



GUYANA

The Public Accounts
of
the Government of Guyana

For the year ended 31st December, 1967

together with the Report thereon by

THE DIRECTOR OF AUDIT

The Public Accounts
of
The Government of Guyana

For the year ended 31st December, 1967

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THE DIRECTOR OF AUDIT

PRINTED AT THE GOVERNMENT PRINTERY, GEORGETOWN.

(C.G.P. & S. 929/69).

CERTIFICATE OF THE DIRECTOR OF AUDIT

The accounts, balance sheets and statements listed in the schedule below have been examined in accordance with the provisions of Article 116 of the Constitution of Guyana. I have obtained all the information and explanations that I have required, and certify, that in my opinion these accounts, balance sheets and statements are correct, except to the observations in my report dated 25th March, 1969.

D. W. Dunlop
Director of Audit.

Georgetown
Guyana
25th March, 1969.

SCHEDULE

SECTION I

Statement of Receipts into and Issues from the Consolidated Fund
Balance Sheet of the Consolidated Fund
Deposits Fund
Statement of Current Assets and Liabilities
Statement of Public Debt
Statement of Contingent Liabilities
Statement of Loans made by Government
Statement of Statutory Expenditure

SECTION II

Appropriation Accounts
Statements of Revenue

SECTION III

Contingencies Fund

**REPORT OF
THE DIRECTOR OF AUDIT, GUYANA
ON THE
PUBLIC ACCOUNTS FOR THE FINANCIAL YEAR
ENDED 31st DECEMBER, 1967**

INTRODUCTION

I am required by Article 116 of the Constitution to audit the Public Accounts of Guyana and of all officers, courts, and authorities of the Government of Guyana and to submit my Reports thereon to the Minister responsible for finance, who shall cause them to be laid before the National Assembly.

2. Under the Financial Administration and Audit Ordinance I have the duty of examining in such manner as I deem necessary the accounts of all Accounting Officers and Principal Receivers of Revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public moneys or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property.

3. In the conduct of my examination I am required to ascertain whether in my opinion:-

- (a) the accounts have been faithfully and properly kept;
- (b) the rules and procedures framed and applied are sufficient to secure effective control on the assessment, collection and proper allocation of the revenues;
- (c) all money expended and charged to an Appropriation Account has been applied to the purpose or purposes for which the grants made by Parliament were intended to provide and the expenditure conforms to the authority which governs it, and has been incurred with due regard to the avoidance of waste and extravagance; and
- (d) essential records are maintained and the rules and procedures framed and applied are sufficient to safeguard the control of stores and other public property.

4. The statutory duties referred to above are carried out, in accordance with audit practice, by a programme of test checks and examinations which are not intended to disclose each and every accounting error made during the financial year but are designed to verify the general accuracy of the accounts as submitted and of establishing to my satisfaction the effectiveness or otherwise of the internal accounting controls in force within a Ministry or Department and the existence of the necessary statutory and other authorities.

5. Statements of account, Appropriation Accounts and Revenue Accounts required to be submitted by the Accountant General, Accounting Officers and Principal Receivers of Revenue, respectively, as soon as possible after 31st December, 1967, and also by the 30th April, 1968, were received at various dates from 2nd January, 1969, to 17th March, 1969. I have not seen Parliamentary approval authorising any extension of time for submitting the Public Accounts.

6. I reported to the Minister of Finance my inability to submit my report by the statutory date, 30th September, 1968, owing to the non-submission of the Public Accounts for audit by the required time. This is the seventh successive year in which there has been late rendition of the Accounts for audit.

7. If Parliamentary control of expenditure is to have any meaning or effectiveness then the Public Accounts for 1967 should have been submitted in sufficient time to permit the Accounts and my Report thereon, and if possible the report by the Public Accounts Committee on the Audit Report and Accounts, to have been available to the National Assembly before the Budget debate for the year 1969.

8. **Public Accounts Committee.** The Public Accounts Committee commenced consideration of my Reports for the years 1962, 1963, 1964 and 1965, on 26th September, 1967, but they had not completed their deliberations before Parliament was dissolved on 5th November, 1968.

9. **Form and Content of the Public Accounts.** I have suggested to the Secretary to the Treasury that a Committee be appointed to examine and report on the form of the Public Accounts as it was of the utmost importance that the Accounts as presented to Parliament should be in such a form as to give the maximum information.

10. **Form and Content of the Estimates.** I have brought to the attention of the Secretary to the Treasury that the existence of large block votes with no details, in the 1967 approved Estimates made it impossible for me to ascertain whether the expenditure had been applied as intended by Parliament. I suggested that in future:-

- (a) Explanatory Notes should contain full details of all items in the Estimates where this is not clearly evident from the particular item.
- (b) There should be brief notes explaining proposed major increases in establishments.
- (c) There should be supporting financial information on Corporations and other public bodies so as to inform Parliament with respect to the nature of the fiscal requirements of these corporations and bodies requiring financing by parliamentary appropriations.

11. It is important that the Estimates be presented to Parliament in the clearest manner possible so that Parliament may have full information in its exercise of controlling public expenditure.

12. **Internal Audit.** No organised system of internal audit exists in Ministries and Departments and this I brought to the attention of the Secretary to the Treasury in 1966. The urgent and positive action to overcome the unsatisfactory situation and to which reference was made in my previous Report has not materialised.

13. **Financial and Stores Regulations.** Work commenced in January, 1968, on the urgent revision of these regulations but so far neither has issued in final form.

14. **Tabling of the 1966 Public Accounts and my Report thereon.** The Accounts and Report were submitted to the Minister of Finance on the 5th July, 1968, and the printed copies on 18th September, 1968. They have not been laid before the National Assembly.

15. **Delay in preparation of Pension Awards.** In July, 1968, I brought to the attention of the Permanent Secretary, Public Service Ministry, the undue delay in processing pension papers for awards under the Pensions Ordinance and Non-Pensionable Employees Benefits Regulations. These delays have continued for many years and I made certain suggestions to improve the position.

16. **Preparation of the Accounts by the Data Processing system.** The Appropriation Accounts, Revenue Accounts and Statements of Account are now processed in the Treasury by the system of Data Processing and this has raised many problems which have not yet been resolved. Numerous mistakes in coding expenditure and revenue vouchers were observed during 1967, resulting in various heads and subheads being incorrectly debited or credited. This revealed that coding on vouchers was not effectively checked before submission to the machine accounting section and that Ministries or Departments concerned did not reconcile their accounts promptly with the abstracts supplied by the Accountant General.

17. **Delayed Action in Audit Queries and Memoranda.** A statement of audit queries and memoranda remaining unanswered as at 31st January, 1969, is given below:-

	Queries	Memoranda	Total
Over 2 years	58	26	84
Over 1½ years	135	14	149
Over 1 year	152	25	177
Over 6 months	62	49	111
	407	114	521

18. **Recoveries of Public Funds.** Recoveries in 1967, resulting from audit examination amounted to \$13,880.82.

19. **Effectiveness of Audit.** If the duties and responsibilities imposed upon the Director of Audit by the Constitution and the Financial Administration and Audit Ordinance are to be adequately discharged greater attention will have to be given by financial officers and Accounting Officers on all matters brought to attention in audit reports. Staffing requirements of this Department must be kept under constant review and the Director's Report on the Public Accounts promptly considered on behalf of Parliament for early action on all matters brought to attention.

OUT-TURN OF ACCOUNTS FOR 1967

20. **Budgetary Accounts.** The Estimated revenue and expenditure according to the approved Estimates for 1967, the revenue brought to account and expenditure for the year under review are shown below:-

Estimated		Brought to Account	
Expenditure			
Current	\$89,445,584		\$87,880,916
Capital	\$39,156,830	\$128,602,414	\$41,316,573
			\$129,197,489
Revenue			
Current	\$94,514,300		\$92,864,322
Capital	\$39,109,500	\$133,623,800	\$34,847,734
			\$127,712,056
Excess	\$ 5,021,386	Deficit	\$ 1,485,433

21. A comparative statement of Revenue and Expenditure with the Out-turns for the years 1966 and 1967, is given below:-

Financial Year	Revenue	Expenditure	Out-turn	
			Surplus	Deficit
	Million	Million	Million	Million
	\$	\$	\$	\$
Current				
1966	85.43	84.15	1.28	
1967	92.86	87.88	4.98	
Capital				
1966	20.49	31.85		11.36
1967	34.85	41.32		6.47

22. **Public Debt.** The Composition* of the domestic and foreign debt at 31st December, 1967, is shown in Statement 5. The amount of \$10,466,638, for Treasury Bills represents the total of the money raised at discount.

23. The Public Debt, excluding short Terms Loans, which stood at \$62,391,463, at 31st December, 1958, increased by \$111,714,886, during the period 1958 to 1967 and stood at \$174,106,349, at 31st December, 1967, as shown below:-

Financial Year	Domestic Debt	Foreign Debt	Total Debt	Increase over 1958	Increase over the Previous Year
	Million	Million	Million	Million	Million
	\$	\$	\$	\$	\$
1958	9.57	52.82	62.39	-	7.77
1959	18.17	71.50	89.67	27.28	27.28
1960	18.17	78.91	97.08	34.69	7.41
1961	20.67	86.17	106.84	44.45	9.76
1962	24.04	94.69	118.73	56.34	11.89
1963	27.46	101.13	128.59	66.20	9.86
1964	23.67	103.63	127.30	64.91	- 1.29*
1965	36.10	106.50	142.60	80.21	15.30
1966	43.74	113.76	157.50	95.11	14.90
1967	51.60	122.51	174.11	111.71	16.60

* This decrease was due to the refund of the National Development Savings Levy.

24. **Annual Public Debt Charges.** A comparative statement of the Public Debt charge from 1958 to 1967, is given below. These charges include Sinking Fund contribution interest and discount on Treasury Bills, repayment of loans, and interest and redemption on Promissory Notes for contractor finance:-

Financial Year	Annual Payments	Increase Over 1958	Increase over the Previous Year
	Million	Million	Million
	\$	\$	\$
1958	4.16	-	.54
1959	4.39	.23	.23
1960	5.95	1.79	1.56
1961	6.78	2.62	.83
1962	8.12	3.96	1.34
1963	10.25	6.09	2.13
1964	10.51	6.35	.26
1965	12.10	7.94	1.59
1966	13.15	8.99	1.05
1967	14.14	9.98	.99

25. **Advances from Central Bank.** The balance at 31st December, 1967, of the advances made during the year by the Bank of Guyana, representing the aggregate of the balances on all Government Bank accounts was a debit balance of \$1,523,685.16. Interests on the advances, that is, the overdrafts, is payable at 6½ per centum on the daily aggregate of all Government accounts with the Bank.

REVENUE

26. **Estimated Revenue and Revenue brought to account in 1967.** The revenue brought to account during 1967, including the value of equipment gifted by Foreign Governments or Agencies, amounted to \$127,712,056. This is a shortfall of \$5,911,744 from the original estimate.

27. The revenue of \$127,712,056, brought to account as compared with the estimated revenue under the various Heads, is shown hereunder:-

Source of Revenue	Head of Revenue	Estimated Revenue	Revenue Brought to Account	Difference (+ Increase) (- Decrease)	Percentage of Revenue brought to account against Total Revenue
		\$	\$	\$	%
Customs and Excise	I	48,767,000	48,096,222	- 670,778	37.67
Inland Revenue	II	33,320,500	31,796,031	- 1,524,469	24.90
Other Tax Revenue	III	519,000	760,472	+ 241,472	0.59
Fees, Fines, etc.	IV	1,666,150	1,839,031	+ 172,881	1.44
Interest	V	2,140,000	370,474	- 1,769,526	0.29
Rents, Royalties	VI	1,705,050	2,131,723	+ 426,673	1.67
Land Development Schemes	VII	1,009,800	614,931	- 394,869	0.48
Post Office Telegraphs and Telephones	VIII	2,000,000	2,502,699	+ 502,699	1.96
Miscellaneous Undertakings	IX	2,359,700	3,478,894	+ 1,119,194	2.72
Sundry Contributions and Other Receipts	X	1,027,100	1,273,845	+ 246,745	0.99
Refunds of Loans	XI	344,100	320,676	- 23,424	0.25
Sale of Land, Houses etc.	XII	295,000	341,362	+ 46,362	0.27
Miscellaneous Capital Revenue	XIII	3,640,000	5,505,475	+ 1,865,475	4.31
External Grants	XIV	14,210,400	8,045,463	- 6,164,937	6.30
Internal Loans	XV	3,000,000	8,926,831	+ 5,926,831	6.99
External Loans	XVI	17,620,000	11,707,927	- 5,912,073	9.17
		133,623,800	127,712,056	- 5,911,744	100.00

28. **Summary of Revenue.** The following table summarises the revenue by Heads from 1965 to 1967:-

Source of Revenue	1965	1966	1967
	\$	\$	\$
Customs and Excise	38,309,957	44,752,189	48,096,222
Inland Revenue	27,148,003	27,732,245	31,796,031
Other Tax Revenue	335,990	480,655	760,472
Fees, Fines etc.	1,512,484	1,819,027	1,839,031
Interest	2,522,574	626,954	370,474
Rents, Royalties, etc.	1,543,645	1,587,578	2,131,723
Land Development Schemes	381,697	514,958	614,931
Post Office Telegraphs and Telephones	2,502,309	3,364,986	2,502,699
Miscellaneous Undertakings	1,888,643	2,490,107	3,478,894
Sundry Contributions and Other Receipts	1,135,736	2,062,247	1,273,845
Refunds of Loans	251,575	207,400	320,676
Sale of Land, Houses etc.	1,437,385	395,130	341,362
Miscellaneous Capital Revenue	-	258,586	5,505,475
External Grants	4,837,777	9,674,356	8,045,463
Internal Loans	13,424,341	8,088,464	8,926,831
External Loans	4,537,361	1,864,151	11,707,927
	101,771,477	105,919,033	127,712,056

29. **Value of equipment gifted by Foreign Governments or Agencies.** The revenue brought to account during 1967, representing the value of gifts of equipment received by Government, for which there was a corresponding debit to expenditure, is shown hereunder:-

Ministry	Value of Equipment Received
Home Affairs - Fire Protection Services	\$ 37,109
Home Affairs - Police	88,335
Works and Hydraulics	159,695
Education	780,000
	<u>1,065,139</u>

30. **Arrears of Revenue.** It has not been possible to prepare a statement of Arrears of Revenue at 31st December, 1967, as 12 Principal Receivers of Revenue have failed to submit the required returns.

EXPENDITURE

31. The expenditure for 1967 was estimated at \$128,602,414, but this provision was increased to \$153,825,290 during the year by Supplementary Provision and Excess Votes. The actual expenditure for 1967 was \$129,197,489.

32. **Appropriation Accounts.** Comments arising from my examination of the appropriation Accounts and Revenue Accounts appeared later in this Report.

33. **Unvouched Expenditure.** During the period under review, expenditure totalling \$19,553,966.39, has been charged in the accounts but supporting payment vouchers have been submitted for audit.

34. Excesses on Sub-Heads. There were 105 excesses on sub-heads in the Appropriation Accounts for 1967 amounting to \$1,447,024, as compared with 147 totalling \$1,050,281, in 1966. Details of the 1967 excesses are given under the relevant Appropriation Account in this Report. These excesses are inimical to proper financial control.

35. Deferred Payments. Liabilities incurred but not discharged during the year under review amounted to \$1,235,353, at 31st December, 1967. These payments were chargeable to 478 sub-heads, 81 of which were overspent or would have been overspent at the end of the financial year if the payments had been made in 1967.

36. Public Corporation and Boards. The total of the subsidies, grants, or loans to these state enterprises during 1967 amounted to \$11,862,353.

37. With the exception of the Drainage and Irrigation Board I am not associated in any way with the audit of these undertakings. It is not therefore possible for me to report to Parliament whether their affairs have been conducted with wisdom and thrift, whether the targets of their Development Projects have been achieved and whether any nugatory expenditure has been incurred. So far their audited accounts have not come under the purview of the Public Accounts Committee.

38. Concern must be felt at the large number of the audited accounts of these Corporations and Boards which have not been laid in the National Assembly in accordance with the statutory requirement.

39. Losses of Cash and Stores and Accidents to Government Vehicles. The following schedule shows the comparative position with regard to these losses in the last five years, as reported to me:-

Year	Cash		Stores		Accidents	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
1963	33	48,221	300	16,333	63	10,611
1964	33	22,570	278	17,596	93	29,521
1965	78	82,327	337	132,486	106	15,258
1966	71	59,790	322	37,052	112	13,715
1967	44	33,582	288	29,047	110	28,214

40. Fraud and Irregularity. There has been a marked increase in the incidence of fraud and irregularity, in recent months, and it is possible that contributory factors are the failure of supervising officers to take effective action to ensure compliance with approved regulations, the rapid turnover in staff resulting in comparatively junior officers being given responsibility beyond their substantive post, and the failure of Accounting Officers and Principal Receivers of Revenue to take prompt and positive action on matters brought to attention by the Audit Department.

41. Control over the use of telephones. Trunk call records maintained by Ministries and Departments in an effort to control the use of telephones are required to be attached to the relevant payment voucher for my scrutiny. This was not done during 1967 and it has not, therefore, been possible for me to ascertain if all calls paid for were made on Public Business.

CONSOLIDATED FUND

42. The deficit on the Fund of \$5,801,559.32, at 31st December, 1966, decreased to \$2,998,663.20, at 31st December, 1967. This was determined as follows:-

	\$	\$
Balance as at 1st January, 1967		5,801,559.32 Dr.
Consolidated Fund Current Account		
Revenue	92,864,321.90	
Expenditure	87,880,916.25	4,983,405.65 Cr.
		818,153.67 Dr.
Consolidated Fund Capital Account		
Expenditure	41,316,572.68	
Revenue	34,847,733.82	6,468,838.86 Dr.
		7,284,992.53 Dr.
Appreciation on Invested Surplus Balances		
Balance at 31.12.67	17,497.58	
Balance at 31.12.66	8,795.89	8,701.69 Cr.
		7,278,992.53 Dr.
Treasury Bills		
Balance at 31.12.67	10,466,637.89	
Balance at 31.12.66	<u>6,187,010.25</u>	<u>4,279,627.64 Cr.</u>
Balance as at 31st December, 1967		<u>2,998,663.20 Dr.</u>

43. **Surrenders to the Consolidated Fund.** Surrenders to the Fund for the financial year ended 31st December, 1967, totalling \$3,295,525, have not yet been made.

DEPOSITS FUND

44. I have not seen statutory authority for the inclusion in the Fund of transactions in respect of Trust Funds, Remittances, Disallowances and accommodation accounts.

45. **Deposit Accounts in Debit.** There were 97 debit balances totalling \$3,112,995.55 at 31st December, 1967. Information has been requested regarding the clearance of these balances.

46. **Dormant Deposit Accounts.** The attention of the Treasury has been drawn to 180 accounts which have remained dormant during the year, 25 of these with debit balances totalling \$126,070.59, and 155 with credit balances totalling \$1,042,949.48.

47. **Unreconciled Balances of Deposit Accounts.** From the accounts made available for inspection no certificate or statement of agreement or reconciliation between the Treasury and Ministerial or Departmental accounts has been seen in respect of an account.

General Deposits Fund Account	\$ 5,550,700.70
General Revenue Fund Account	\$29,246,739.28
General Vote Account Current	\$ 5,827,192.28
General Vote Account Capital	\$ 1,724,853.66
Accountant General's Clearance Account	\$34,549,359.54

48. There has been delay in clearing these large accommodation accounts used for the transactions of the Consolidated Fund and system of issues and to which reference was made in my previous report for the transactions during 1966.

50. **Inter-Ministerial Clearance Account - \$884,077.00.** This amount represents the net difference between credit balances of \$704,166.36, on eight accounts and debit balances of \$153,161.80, on four accounts. The balances on these accounts should normally be cleared within the year of account.

50. **Cash on Hand \$4,951,810.15.** It has not been possible to verify the existence of cash on hand totalling \$23,543.55, in respect of three Ministries as the relevant Boards of Survey Reports have not been seen. In six Ministries and two Sub-Treasuries the cash on hand is not in agreement with the Board of Survey Reports to a net amount of \$9,448.55.

51. **Imprests \$174,255.79.** This amount represents the net difference between eighteen retired imprests of \$444,333.54, and sixteen over-retired imprests of \$270,077.75. The over-retired imprests include authorised standing imprests of \$24,900.00, issued to overseas missions.

52. **Remittances \$496,511.02.** Included in this amount are accounts with balances which have remained static for a number of years.

53. **Advance Accounts - Reconciliation of Balances.** Only in two cases had reconciliation been effected between Ministries or Departments and Treasury control accounts for the year under review.

54. **Advances - Balances \$9,450,744.58.** Included in this amount are 511 accounts with balances totalling \$2,196,039.08, which have remained dormant for at least one year and 157 accounts with credit balances of \$943,398.92.

55. **Deposits and Advance Accounts - General.** The failure to take resolute action to improve the state of these accounts has been the subject of adverse comments in Audit Reports for the last eleven years. The non-reconciliation of balances between the Treasury and Ministerial or Departmental records; the ever-increasing incidents of debit balances on Deposit Accounts, credit balances on Advance Accounts, static balances and the clearance of balances on accounts, continues from year to year.

56. **Audit of Below-the-Line Accounts.** During the period under review the transactions of the Below-the-Line accounts were recorded by the Data Processing System. This did not permit an up-to-date visual record being made available during the year for audit purposes and of necessity the audit check was limited to a scrutiny of the final individual accounts. This scrutiny revealed obvious errors of omission and commission and my certificate on these accounts must be qualified by this limitation to our audit.

APPROPRIATION ACCOUNTS AND REVENUE ACCOUNTS

57. I am not satisfied that in most cases proper reconciliations have been effected between Ministerial or Departmental records and the accounts as submitted for audit which were processed in the Treasury and to which reference is made at paragraph 16 of this Report.

GOVERNOR GENERAL

Expenditure

58. **Unauthorised Excess.** The voted provision on one Sub-Head of the Current Estimates was overspent by \$275.91, and this excess awaits the approval of the National Assembly.

59. **Errors in Classification.** Errors in classification amounting to \$111.34, were brought to the attention of the Accounting Officer.

JUDICIARY

Expenditure

60. **Unauthorised Excesses.** The voted provision on three sub-heads was overspent by \$10,032.61, as set out below, and these excesses await Parliamentary authority:-

Division	Head	No. of Sub-Heads	Total Excess
II - Judiciary			
Supreme Court of Judicature	2	2	\$ 9,950.17
Magistrates	3	1	81.44
			\$10,031.61

61. **Errors in Classification.** Errors in classification amounting to \$1,708.79, were brought to the attention of the Accounting Officer.

62. **Unvouched Expenditure.** Vouchers in support of expenditure amounting to \$2,615.68, were not presented for audit.

Revenue

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.

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.

PUBLIC AND POLICE SERVICE COMMISSIONS

Expenditure

65. **Unauthorised Excess.** The voted provision on one subhead was overspent by \$431.10, and this excess awaits the approval of the National Assembly.

66. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$5,593.84.

OFFICE OF THE PRIME MINISTER

Expenditure

67. **Unauthorised Excesses.** The voted provision on eight sub-heads was overspent by a total of \$628,970.19, as set out below and these excesses await the approval of the National Assembly:-

Division	Head	No. of Sub-Heads	Total Excess
V - Prime Minister			
Guyana Defence Force	10	6	\$ 62,345.34
Capital	V	2	566,624.85
			\$ 628,970.19

68. **Errors in Classification.** Errors in classification amounting to \$1,063.30, were brought to the attention of the Accounting Officer.

69. **Unauthorised Expenditure.** As the result of an audit survey the Accounting Officer admitted improper payments on five sub-heads totalling \$59,467.82, at 31st July, 1967, being expenditure in excess of the Approved Provision. I recommend to the Secretary to the Treasury that surcharge action be taken.

70. **Division V - Sub-head 8 - 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 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, hydro-electric station, buildings, machinery, equipment and spare parts incidental to gold and diamond undertaking. On the agreement of purchase some of these assets were stated to be defective.

Other Accounts

Guyana Development Corporation

71. **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.

MINISTRY OF EXTERNAL AFFAIRS

Expenditure

72. **Unauthorised Excesses.** The voted provision on five sub-heads, was exceeded at 31st December, 1967, as shown below and awaits the approval of the National Assembly:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of External Affairs			
Recurrent	11	4	\$ 16,294.22
Capital	VI	1	19,795.38
			\$ 36,089.60

73. **Errors in Classification.** Errors in classification amounting to \$908.86, were brought to the attention of the Accounting Officer.

74. **Unauthorised Expenditure.** The Accounting Officer has admitted improper payments of \$9,002.79, on four sub-heads amounting to \$9,002.79, being expenditure in excess of the Approved Provision. I recommended to the Secretary to the Treasury that surcharge action be taken.

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 Advances pending the approval of funds by Parliament.

MINISTRY OF ECONOMIC DEVELOPMENT

Expenditure

76. **Unauthorised Excess.** The voted provision on one sub-head under the Recurrent Estimates was overspent by \$823.25, and this excess awaits Parliamentary authority.

ATTORNEY GENERAL

Expenditure

77. **Unauthorised Excesses.** The voted provision was exceeded, as shown below, and awaits the approval of the National Assembly:-

Division	Head	No. of Sub-Heads	Total Excess
Attorney General			
Attorney General	13	3	\$ 5,001.28
Official Receiver	14	1	53.73
			\$ 5,055.01

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.

MINISTRY OF INFORMATION

Expenditure

79. **Errors in Classification:** Errors in classification amounting to \$2,079.50, were brought to the attention of the Accounting Officer.

MINISTRY OF HOME AFFAIRS

Expenditure

80. **Unauthorised Excesses.** The voted provision on six sub-heads, as shown below, was exceeded at the 31st December, 1967, and awaits the approval of the National Assembly:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of Home Affairs	18	3	\$13,718.18
Police	19	2	3,024.45
Prisons	22	1	71.45
Probation and Welfare Service			\$16,814.08

81. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$1,191,754.45.

82. **Head 18 - Police, Sub-Head 26 - Probation and Detection of Crime \$28,033.24. Head 18 - Police, Sub-Head 27 - Security Precautions \$40,165.00.** This expenditure is not subject to audit examination but is passed in audit on a certificate signed by the Minister of Home Affairs.

MINISTRY OF LOCAL GOVERNMENT

Expenditure

83. **Unauthorised Excesses.** The voted provision on two sub-heads under the Recurrent Estimates was overspent by \$2,033.88, and these excesses await Parliamentary approval.

84. **Errors in Classification.** Errors in classification amounting to \$2,866.93, were brought to the attention of the Accounting Officer.

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Expenditure

85. **Unauthorised Excesses.** The voted provision on twenty-three sub-heads was exceeded at 31st December, 1967, and awaits Parliamentary authority. Details are as follows:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of Agriculture and Natural Resources			
Agriculture	26	8	\$ 25,472.84
Forest	27	4	118,033.19
Geological Survey and Mines	28	6	6,215.47
Lands	29	1	264.67
Capital	XII	4	352,271.35
			\$502,257.52

86. **Errors in Classification.** Errors in classification amounting to \$53,090.76, were brought to the attention of the Accounting Officer.

87. **Unauthorised Expenditure.** The Accounting Officer has admitted improper payments, including expenditure in excess of the Approved Provision of \$17,240.39, at 31st July, 1967. I recommended to the Secretary to the Treasury that surcharge action be taken.

88. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$301,635.25.

89. **Head Office Accounts.** During the period under review advance accounts for travelling and subsistence were not promptly reimbursed by officers, the daily commitment 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 not reconciled for the years 1965 to 1967.

90. **Head 26 - Agriculture, Sub-Head 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.

91. **Head 26 - Agriculture, Sub-Head 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 check.

92. **Division XII, Forest, Lands and Mines, Sub-Head 40 - Topographic Survey.** From the 11th November, 1966, to 10th July, 1967, the rental for a private car under this project was \$3,536.20.

Revenue

93. **Overwagt Land Development Scheme.** It was determined in audit that the arrears of rent at 31st December, 1967, was \$104,339.62, an increase of 88.3% on the arrears at 31st December, 1966.

94. **Arrears of Revenue.** I am unable to satisfy myself that the collection of Revenue was proved satisfactory and moneys due to Government were promptly and efficiently collected. Only the Forestry Department reported their Arrears of Revenue.

Other Accounts

Guyana School of Agriculture Corporation

95. **Accounts.** I have not seen the audited accounts for the financial years ended 31st December, 1966 and 31st December, 1967. I have no evidence that the audited accounts for these years have been laid in the National Assembly in accordance with the statutory requirement.

96. **Indebtedness to Government.** Certain expenditure met from the Development Fund in 1964, and accepted as a proper charge to the Corporation has not been paid into public Funds by the Corporation.

97. **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.

MINISTRY OF TRADE

Other Accounts

Guyana Marketing Corporation

98. **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.

99. **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.

MINISTRY OF COMMUNICATIONS

Expenditure

100. **Unauthorised Excesses.** The voted provision on twelve sub-heads, as shown below was exceeded at 31st December, 1967, and awaits Parliamentary Approval:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of Communications			
Ministry	31	2	\$ 8,253.96
Post Office	32	5	11,845.63
Civil Aviation	34	2	365.17
Telecommunications	67	1	28,487.50
Capital	XIV	2	31,002.80
			\$ 79,955.06

101. **Errors in Classification.** Errors in classification amounting to \$1,288.28, were brought to the attention of the Accounting Officer.

102. **Unauthorised Expenditure.** The Accounting Officer has admitted improper payments of \$9,957.51, at 31st July, 1967, being expenditure in excess of the Approved Estimates. I recommended to the Secretary to the Treasury that surcharge action be taken.

103. **Unvouched Expenditure.** Vouchers in support of expenditure amounting to \$10,928.43, were not presented for audit.

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.

105. **Security Arrangements, Parcel Branch, General Post Office.** In my 1962 Report I commented on the inadequate security arrangements for the safe custody of high value registered Air Mail packets and Parcel Post packets. During 1968, eight thefts of high value packets in excess of \$15,000, from the Parcel Post Branch have been reported. These losses are not a charge on Public Funds. I am informed that the failure to install a proper security vault, estimated at \$2,500, is due to the unavailability of funds.

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.

Revenue

107. **Atkinson Airport Revenue.** I am informed that as the result of the closure of the main runway to large jet aircraft for the period 3rd June, 1967, to 17th August 1967, there was a loss to revenue of \$13,000.

108. **Terminal Building, Atkinson Airport.** The new Terminal Building originally scheduled for traffic at the end of May, 1967, is not yet in operation. I am informed the monthly rentals will be in the region of \$5,000.

109. **Rental of Private Letter Boxes and Bags at General Post Office, Georgetown.** The register for these rentals indicates that in the majority of cases rents dating back to 1960, have not been collected.

110. **Cash Account Shortages.** I have requested an explanation as to why Cash Account shortages in respect of the years 1964 to 1968, and amounting to \$11,556, have not been cleared. These shortages represent cash short on remittances and errors of omission and commission in Cash Accounts from Post Offices.

111. **Arrears of Revenue.** As the Principal Receiver of Revenue has failed to report on Arrears of Revenue I am unable to satisfy myself that the collection of revenue has proved satisfactory and moneys due to Government were promptly and efficiently collected.

Other Accounts

Guyana Telecommunications Corporation

112. **Valuation of Assets.** In June, 1964, I suggested to the Secretary to the Treasury that a Board of Survey be appointed to list the assets taken over by the Corporation so as to determine the liability to Government. The Corporation was established on 1st March, 1967, and as far as I am aware a Board was not convened and the Corporation's liability to Government for the assets taken over has not yet been determined.

113. **Settlement of cash transactions at Hand Over.** The accounting transactions necessary to regularise the hand over between Government and the Corporation have not yet been finalised owing to disagreement on certain areas of responsibility.

114. **Accounts.** I have not seen the audited accounts for the period 1st March, 1967 to 31st December, 1967.

Guyana Airways Corporation

115. **Accounts.** I have not seen the audited accounts for the years 1963 to 1967, and as far as I am aware they have not been laid in the National Assembly in accordance with the statutory requirement. Unconfirmed figures indicate that the Government subsidy for the years 1965 to 1967, was \$470,000, and the actual deficit for that period was \$536,120.

MINISTRY OF WORKS AND HYDRAULICS

Expenditure

116. **Unauthorised Excess.** The voted provision on one sub-head under the Capital Estimates was overspent by \$6,726.66, and this excess awaits the approval of the National Assembly.

117. **Errors in Classification.** Errors in classification amounting to \$23,181.58, were brought to the attention of the Accounting Officer.

118. **Unauthorised Expenditure.** At the 31st July, 1967, improper payments amounting to \$2,419.41, being expenditure in excess of the Approved Provision was admitted by the Accounting Officer. I recommended to the Secretary to the Treasury that surcharge action be taken.

119. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$143,359.95.

120. **Block Votes.** I have not found it possible to carry out a satisfactory audit examination of certain sub-heads of Heads 35 and 36 and Division XV owing to the inclusion in the Approved Estimates of Block Votes and on which full details of breakdown have not been supplied to me.

121. Nugatory Expenditure. I have not received a satisfactory explanation for the hire of a flat for ten months during 1967 for \$1,800, which remained unoccupied during that period.

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.

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

124. Purchase of Spares. I brought to attention that in the purchase of spares from the local agent for numerous items of equipment of North American origin there appeared to be a substantial mark-up of the local selling price as compared with the manufacturers unit price landed in Guyana. The value of the purchase was \$104,759, duty free. Alternative arrangements have now been made for the purchase of future spares.

125. Personal Emoluments Register. The manner in which the Register was maintained did not permit proper verification of officers employed as compared with the Approved establishment. Details of establishments under Open Vote and Block Votes were not available. Many overpayments of salary were noted and appropriate authorities were not recorded.

126. Loss of Public Money. In my 1963 Report I commented on a fraud on \$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.

127. Head 36, Sub-Head 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 these 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.

128. Division XV, Sub-Head 23 - Bank of Guyana Building. In my previous Report I commented on recoveries from certain tenants of the Bank for structural alterations met from Public Funds. This matter has not yet been finalised and I am keeping the recovery in view.

129. Division XV, Sub-Head 30 - Staff and Services Development Projects - \$562,636.36. Included in this amount is \$478,792.00, representing overhead expenses on services provided for development which were charged to current expenditure under Head 35 - Ministry of Works and Hydraulics - Establishment, and subsequently adjusted to this head. The propriety of this transaction in relation to the Consolidated Fund system has been the subject of correspondence.

130. Division XV, Sub-Head 33 - Hydrometeorology \$132,144.95. The voted provision of \$140,000, in 1967, was approved for completing the building commenced in 1966. However the work was suspended early in 1967 because of a decision to replace the building and redesign it for more accommodation than originally intended. At that stage expenditure on the building was \$11,450, and I have no information as to whether or not this will eventually become nugatory expenditure.

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.

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, could 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.

Other Accounts

133. **Drainage and Irrigation Board.** The accounts of the Board for the years 1965, 1966, 1967, have not been submitted for audit 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.

MINISTRY OF EDUCATION

Expenditure

134. **Unauthorised Excesses.** The voted provision on sixteen sub-heads, as shown below, was exceeded at 31st December, 1967, and awaits Parliamentary authority:-

Division	Head	No. of Sub-heads	Total Excess
Ministry of Education			
Ministry	37	3	\$ 9,241.55
Primary, All Age and Secondary Schools	39	1	99.62
Government Training College			
Pre-service Training Programme	41	2	3,142.04
Technical Institute	42	3	11,795.71
Carnegie School of Home Economics	43	1	7,195.71
Queen's College	44	1	22.37
Bishops' High School	45	2	317.34
Anna Regina Secondary School	46	1	186.72
Capital	XVI	2	65,822.33
			\$97,823.39

135. **Errors in Classification.** Errors in classification amounting to \$10,080.46, were brought to the attention of the Accounting Officer.

136. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$12,842,920.46.

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.

Revenue

138. **Arrears of Revenue.** As the Principal Receiver of Revenue has only reported the Arrears for Bishops' High School I am unable to satisfy myself that the collection of revenue proved satisfactory.

Other Accounts

University of Guyana

139. **Accounts.** The audited accounts for the year ended 31st August, 1967, reflect a Government grant of \$644,555.29, income from other sources of \$71,216.44, expenditure of \$795,375.10, and a Deficit of \$79,603.37.

MINISTRY OF HEALTH

Expenditure

140. **Unauthorised Excesses.** The voted provision on twelve sub-heads, as shown below, was exceeded at 31st December, 1967, and awaits Parliamentary authority:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of Health			
Ministry	48	3	\$ 41.18
Bacteriological	50	1	10.29
X-Ray	51	2	159.76
Hospitals and Dispensaries	52	4	12,326.55
Analyst	53	2	15.11
			\$ 12,552.89

141. **Errors in Classification.** Errors in classification amounting to \$1,644.75, were brought to the attention of the Accounting Officer.

142. **Unvouched Expenditure.** Vouchers were not produced in support of expenditure amounting to \$4,859,853.11.

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.

Revenue

144. **Arrears of Revenue.** As the Principal Receiver of Revenue has only reported his arrears for the Analyst Department I have been unable to satisfy myself that revenue collection proved effective

MINISTRY OF HOUSING AND RECONSTRUCTION

Expenditure

145. **Errors in Classification.** Errors in classification amounting to \$1,624.86, were brought to the attention of the Accounting Officer.

146. **Unvouched Expenditure.** Vouchers in support of expenditure amounting to \$189,514.87, were not presented for audit.

Revenue

147. **Arrears of Revenue.** I am unable to satisfy myself that the collection of revenue proved satisfactory and moneys due Government were promptly and efficiently collected as the Principal Receiver of Revenue failed to report to me his Arrears of Revenue.

Other Accounts

Central Housing and Planning Authority

148. **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.

MINISTRY OF LABOUR AND SOCIAL SECURITY

Expenditure

149. Unauthorised Excesses. The voted provision on five sub-heads, as shown below, was exceeded at 31st December, 1967, and awaits Parliamentary authority:-

Division	Head	No. of Sub-heads	Total Excess
Ministry of Labour and Social Security			
Ministry	57	3	\$ 5,397.71
Social Assistance	59	2	4,384.67
			\$ 9,782.38

150. Errors in Classification. Errors in classification amounting to \$371.31, were brought to the attention of the Accounting Officer.

151. Head 59, Sub-head 13 - Old Age Pensions \$1,704,236.87. Included in this expenditure are overpayments amounting to \$6,344, which resulted from a misinterpretation of a statutory provision. Approval was given for the expenditure to remain as a charge to Public Funds.

Other Accounts

Palms Fine Fund

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

MINISTRY OF FINANCE

Expenditure

153. Unauthorised Excesses. The voted provision on five sub-heads, as shown below, was exceeded at 31st December, 1967, and awaits Parliamentary authority:-

Division	Head	No. of Sub-Heads	Total Excess
Ministry of Finance			
Pensions and Gratuities	65	4	\$34,704.43
Capital	XX	1	2,696.59
			\$37,401.02

154. Errors in Classification. Errors in classification amounting to \$407.71, have been drawn to the attention of the Accounting Officer.

155. Unauthorised Expenditure. At 31st July, 1967, improper payments of \$10,282.47, being expenditure in excess of the Approved Provision was admitted by the Accounting Officer. I recommended to the Secretary to the Treasury that surcharge action be taken.

156. Unvouched Expenditure. Vouchers were not produced in support of expenditure amounting to \$4,515.68.

157. Head 61, Sub-Head 16 - Special visits and representation at External Conferences \$131,636.15. This expenditure represents travelling expenses and subsistence incurred by 29 Members of Parliament, 62 Public Officers and 15 Delegates attending conferences held overseas. At 31st December, 1967, advances totalling \$53,783.84, made to 23 Members of Parliament had not been cleared.

Revenue

Customs and Excise

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
1968	-		38,995
			<u>\$81,275</u>

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.

160. Arrears of Revenue. I am unable to satisfy myself that revenue collection proved satisfactory as the Principal Receiver of Revenue failed to report to me his Arrears of Revenue.

Inland Revenue Department Income Tax

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.

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.

163. Assessment Registers. The registers have not been balanced for the years 1964 to 1967, and the control account written up for this period.

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

166. Machine Accounting. The processing of assessments by computers commenced in September, 1967. One machine was received in March, 1967, and the other in May, 1967, and were hired at a monthly rental of U.S. \$1,632, each.

167. I have drawn attention to the apparent inadequacy of proper built-in controls between the receipting machine and computers to prevent misallocation of receipts and any irregular postings to taxpayers accounts. The matter has not been resolved.

168. Objections. When objections are made by taxpayers against assessments the collection of tax is suspended until final agreement has been reached between the taxpayers and the Inland Revenue Department. Unless there is prompt action to effect a

settlement there will be consequent delay in the collection of revenue. From a scrutiny of the records unsettled objections at 31st December, 1967, were as follows:-

Year	Income Tax		Property Tax		Total	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
1964 and before	578	2,949,849.08	25	22,659.47	603	2,972,508.55
1965	403	977,766.92	24	45,380.36	427	1,023,147.28
1966	620	2,061,581.34	14	10,127.51	634	2,071,708.85
1967	680	1,037,203.95	45	176,121.69	725	1,213,325.64
	2,281	7,026,401.29	108	254,289.03	2,389	7,280,690.32

169. **Arrears of Revenue.** I am unable to satisfy myself that the collection of revenue proved satisfactory and moneys due to Government were promptly and efficiently collected as the Principal Receiver of Revenue failed to report to me his Arrears of Revenue.

Secretary to the Treasury

170. **Arrears of Revenue.** The Principal Receiver of Revenue has not reported his arrears of Revenue at 31st December, 1967.

Other Accounts

171. **Government Lotteries Control Committee.** I have audited the accounts of the Committee for the financial year ended 31st December, 1967. The net profit on Bingo was \$106,925.11, and on the Lotteries \$61,304.25. Prize money paid out for Bingo was \$539,633.89, and for Lotteries \$161,826.60. Unclaimed prizes at 31st December, 1967, for Lotteries amounted to \$38,599.96, and for Bingo \$60.

172. An amount of \$175,067.67, was transferred to the Consolidated Fund to be utilised for hospital development. I have received no information as to the precise manner in which this is to be done.

Bank of Guyana
Guyana Credit Corporation
Guyana Electricity Corporation
Guyana Rice Marketing Board

173. **Accounts.** I have not seen the audited accounts for the financial year 1967.

AUDIT OF OTHER ACCOUNTS

174. **New Widows and Orphans' Fund.** The accounts for the year 1964, were submitted for audit on 10th August, 1968. The accounts for the years 1965 to 1967, have not been submitted for audit.

175. The income for the year ended 31st December, 1964, amounted to \$933,216, and expenditure to \$278,798, resulting in an excess of Income over Expenditure of \$654,418. At that date the Fund stood at \$7,325,238.

176. **Transport and Harbours Department.** The audited accounts of the Transport and Harbours Department for the year ended 31st December, 1967, and my report thereon were submitted to the Minister of Finance on 26th November, 1968, for laying in Parliament. The deficiency on the Net Revenue Account which had to be met from Public Funds was \$1,904,689.15.

177. **Guyana Post Office Savings Bank.** The Accounts of the Savings Bank are audited by me in accordance with the provisions of Section 12 of the Post Office Savings Bank

Ordinance. The audited accounts and my report thereon for the year ended 31st December, 1967, were laid in the National Assembly on 16th October, 1968.

178. The profit for the year 1967, was \$95,053.01, and the balance at the credit of Depositors at 31st December, 1967, was \$14,738,732.67, an increase of \$142,044.17, over the balance at credit at 1st January, 1967.

179. **Other Audits.** Audits undertaken outside the normal programme of Government accounts and on which my separate Reports were submitted to the controlling authorities during the period under review were as follows:

Audit	Number
Municipalities	2
Local Authorities	50
Trade Unions	18
Fine Funds	2
Funds	4
Other Statutory Audits	5

D.W. DUNLOP
Director of Audit.

Georgetown,
GUYANA.

25th March, 1969.

SECTION I

ACCOUNTS SUBMITTED BY THE TREASURY

(Section 7(1) and (2) of the Financial Administration and Audit Ordinance)

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Consolidated Fund. The fund was established by Article 109 of the Constitution of Guyana which provides that all revenues or other moneys raised or received by Government shall be paid into the fund, subject to certain exceptions mainly concerned with funds established under an Act of Parliament. Issues from the Consolidated Fund are made in accordance with the Appropriation Act and other statutory provisions.

Deposits Fund. A Deposits Fund was established under Section 17 of the Financial Administration and Audit Ordinance, into which is paid balances held on deposit in respect of special funds established by law or otherwise or in certain circumstances issues from the Consolidated Fund or of any other deposits, except Trust funds. The Minister of Finance may authorise the making of advances from the Deposits Fund to an approved limit.

Statement of Public Debt. This statement shows the amount borrowed by the Government both locally and overseas and the terms of such borrowing. The proceeds are paid into the Consolidated Fund and the interest and repayment of capital charged by law on the fund. The detailed terms are shown in the statement.

Statement of Contingent Liabilities. This statement details obligations which Government might be required to discharge. The liabilities are those of a guarantor only and become actual liabilities of Government only in particular circumstances, which may be laid down in law, or in resolutions of the National Assembly.

Statement of Loans made by Government. These are loans which have been made from time to time and charged to final expenditure.

Statement of Statutory Expenditure. This statement shows the expenditure incurred during the year in respect of services which are charged by law on the Consolidated Fund and for which annual appropriation is unnecessary.

STATEMENTS

**CONSOLIDATED
STATEMENT OF RECEIPTS
CURRENT**

Head No.	Receipts	Original Estimates	Total Actual Receipts	Under the Estimates	Over the Estimates
		\$	\$	\$	\$
I	Customs and Excise	48,767,000,00	48,096,222,27	670,777,73	
II	Inland Revenue	33,320,500,00	31,796,031,16	1,524,468,84	
III	Other Tax Revenue	519,000,00	760,471,94		241,471,94
IV	Fees, Fines etc.	1,666,150,00	1,839,030,81		172,880,81
V	Revenue from Property and Enterprise	2,140,000,00	370,473,53	1,769,526,47	
VI	Rents Royalties etc.	1,705,050,00	2,131,722,73		426,672,73
VII	Land Development	1,009,800,00	614,930,87	394,869,13	
VIII	Post Office and Telegraphs	2,000,000,00	2,502,699,46		502,699,46
IX	Miscellaneous undertakings	2,359,700,00	3,478,893,67		1,119,193,67
X	Sundry Contributions and Other Receipts	1,027,100,00	1,273,845,46		246,745,46
		94,514,300,00	92,864,321,90	4,359,642,17	2,709,664
	<i>Carried Forward</i>		92,864,321,90		

**FUND
AND PAYMENTS
JUN 1967**

Services	Original Estimates	Revised Estimates	Amount Issued	Under the amount available for Issue	Over the amount available for Issue
	\$	\$	\$	\$	\$
Governor General	96,658,00	96,658,00	96,658,00		
Supreme Court of Judicature ..	684,468,00	686,470,00	485,843,39	200,626,61	
Magistrates	583,045,00	586,653,00	353,000,00	233,653,00	
Parliament Office	462,419,00	469,397,00	469,397,00		
Audit	265,480,00	265,781,00	212,700,00	53,081,00	
Ombudsman	32,540,00	33,040,00	22,000,00	11,040,00	
Public and Police Service Commis- sions --	276,249,00	280,088,00	248,647,00	31,441,00	
Public Prosecutions	96,692,00	99,346,00	91,375,00	7,971,00	
Office of the Prime Minister and Cabinet	332,595,00	358,996,00	384,225,04		25,229,04
Guyana Defence Force	2,362,934,00	3,230,185,00	3,230,185,00		
Ministry of External Affairs ..	1,155,167,00	1,423,023,00	967,237,00	455,786,00	
Ministry of Economic Development	709,786,00	712,363,00	694,840,00	17,523,00	
Attorney General	184,802,00	185,503,00	183,103,00	2,400,00	
Attorney General- Official Receiver	87,107,00	88,858,00	66,728,00	22,130,00	
Attorney General- Deeds Registry	97,260,00	101,529,00	91,100,00	10,429,00	
Ministry of Information	235,336,00	256,736,00	228,000,00	28,736,00	
Ministry of Home Affairs	285,887,00	359,388,00	365,718,65		6,330,65
Ministry of Home Affairs Police	6,148,510,00	6,276,796,00	6,042,449,00	234,347,00	
Ministry of Home Affairs-Prisons	1,023,011,00	1,037,233,00	1,036,233,00	1,000,00	
Ministry of Home Affairs - Fire Protection Services	642,843,00	701,965,00	700,965,00	1,000,00	
Ministry of Home Affairs -Printery	634,323,00	637,823,00	636,823,00	1,000,00	
Ministry of Home Affairs-Probation and Welfare Service	311,425,00	315,750,00	314,750,00	1,000,00	
Ministry of Local Government ..	659,367,00	660,600,00	606,000,00	54,600,00	
Ministry of Local Government- Interior	313,896,00	314,211,00	314,211,00		
Ministry of Agriculture and Natural Resources	420,262,00	420,262,00	381,146,00	39,116,00	
Ministry of Agriculture and Natural Resources -Agriculture	3,191,671,00	3,294,522,00	3,002,127,00	292,395,00	
Ministry of Agriculture and Natural Resources - Forests ..	522,624,00	522,625,00	522,000,00	625,00	
Ministry of Agriculture and Natural Resources- Geological Surveys & Mines	423,739,00	423,740,00	422,200,00	1,540,00	
Ministry of Agriculture and Natural Resources- Lands	702,547,00	710,548,00	630,000,00	80,548,00	
Ministry of Trade	615,942,00	624,411,00	608,668,00	15,743,00	
Ministry of Communications	241,482,00	241,875,00	241,000,00	875,00	
Ministry of Communications - Post Office	2,110,338,00	2,311,970,00	2,311,970,00		
Ministry of Communications - Transport and Harbours	2,042,500,00	2,042,500,00	1,990,000,00	52,500,00	
Ministry of Communications- Civil Aviation	328,037,00	359,643,00	335,454,00	24,189,00	
Ministry of Works and Hydraulics Establishment	2,437,060,00	2,550,652,00	2,550,651,00	1,00	
Ministry of Works and Hydraulics- Annually Recurrent	5,698,405,00	6,375,405,00	6,375,405,00		
Ministry of Education	2,739,181,00	2,874,959,00	2,860,621,00	14,338,00	
Ministry of Education - In Service Teacher Training Pro- gramme	115,142,00	115,142,00	115,142,00		
Ministry of Education - Primary, All Age and Secondary Schools	11,004,168,00	11,346,768,00	11,346,768,00		
Ministry of Education - Practical Instruction Centres	407,080,00	407,080,00	407,080,00		
Ministry of Education - Govern- ment Training college Pre- Service Teacher Training Pro- gramme	173,360,00	173,360,00	173,360,00		
Ministry of Education- Technical Institute	358,374,00	359,375,00	359,375,00		

Head No.	Receipts	Original Estimates	Total Actual Receipts	Under the Estimate	Over the Estimate
	<i>Brought Forward</i>	94,514,300.00	92,864,321.90	4,359,642.17	2,709,664.07
		94,514,300.00	92,864,321.90	4,359,642.17	2,709,664.07

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Services	Original Estimates	Revised Estimates	Amount Issued	Under the amount available for Issued	Over the amount available for Issue
	\$	\$	\$	\$	\$
Ministry of Education - Carnegie School of Home Economics ..	98,169,00	98,469,00	98,469,00		
Ministry of Education - Queen's College	314,477,00	314,477,00	314,477,00		
Ministry of Education - Bishop's High School	232,392,00	232,393,00	232,393,00		
Ministry of Education - Anna Regina Secondary School .. .	64,119,00	64,119,00	64,119,00		
Ministry of Education - Berbice High School	164,954,00	164,954,00	164,954,00		
Ministry of Health	449,042,00	511,751,00	511,751,00		
Ministry of Health-Medical ..	2,058,338,00	2,094,339,00	2,094,339,00		
Ministry of Health-bacteriological	264,655,00	271,648,00	271,648,00		
Ministry of Health -X-Ray ..	133,137,00	150,934,00	150,934,00		
Ministry of Health - Hospitals & Dispensaries	6,143,130,00	6,419,186,00	6,419,186,00		
Ministry of Health - Analyst ..	103,273,00	105,361,00	105,361,00		
Ministry of Health - Registration Births and Deaths	107,636,00	107,961,00	107,961,00		
Ministry of Housing and Reconstruction	951,572,00	951,572,00	951,572,00		
Ministry of Housing and Reconstruction Town and Country Planning	135,518,00	135,518,00	135,518,00		
Ministry of Labour and Social Security	351,211,00	378,462,00	339,500,00	38,962,00	
Ministry of Labour and Social Security Employment Exchange Service	62,235,00	62,685,00	53,500,00	9,185,00	
Ministry of Labour and Social Security - Social Assistance	3,428,887,00	3,517,187,00	3,133,052,00	384,135,00	
Ministry of Finance	240,435,00	240,936,00	195,795,00	45,141,00	
Ministry of finance - Accountant General	1,412,811,00	1,954,520,00	1,854,520,00	100,000,00	
Ministry of Finance - Customs & Excise	1,546,704,00	1,709,925,00	1,537,545,00	172,380,00	
Ministry of Finance - Inland Revenue	1,349,454,00	1,422,854,00	1,232,910,00	189,944,00	
Ministry of Finance - Post Office Savings Bank	74,901,00	74,901,00	74,901,00		
Ministry of Finance- Pensions and Gratuities	3,731,843,00	3,799,412,00	3,406,761,00	392,651,00	
Ministry of Finance - Public Debt	14,542,979,00	15,311,574,00	15,311,574,00		
Communications - Telecommunications		168,000,00	168,000,00		
Public Service Ministry		84,822,00	20,400,00	64,422,00	
	89,445,584,00	94,681,189,00	91,426,295,08	3,286,453,61	31,559,69
			+ Excess of receipts over issues		
				1,438,026,82	
				92,864,321,90	

CONSOLIDATED FUND STATEMENT OF RECEIPTS

Head No.	Receipts	Original	Total Receipts	Under the Estimates	Over the Estimates	Division No.
		\$.	\$	\$	\$	
XI	Refunds of Loans	344,100.00	320,676.25	23,423.75	-	II
XII	Sale of Assets	295,000.00	341,361.73		46,361.73	V
XIII	Miscellaneous Capital Revenue	3,640,000.00	5,505,474.55		1,865,474.55	VI
XIV	External Grants	14,210,400.00	8,045,463.48	6,164,936.52		VII
XV	Internal Loans	3,000,000.00	8,926,830.70		5,926,830.70	IX
XVI	External Loans	17,620,000.00	11,707,927.11	5,912,072.89		X
						XI
						XII
						XIII
						XIV
						XV
						XVI
						XVII
						XVIII
						XIX
						XX
		39,109,500.00	34,847,733.82	12,100,433.16	7,838,666.98	
			6,218,985.18			
	Excess of issues over receipts		41,066,719.00			

**FAL ACCOUNT
D PAYMENTS**

Services	Original Estimates	Revised Estimates	Amount Issued	Under the Amount Available for Issue	Over the Amount Available for Issue
	\$	\$	\$	\$	\$
Y	4,000.00	4,000.00	2,000.00	2,000.00	
Minister	845,000.00	982,000.00	982,000.00		
of External Affairs	33,800.00	57,655.00	57,655.00		
of Economic Develop-	1,781,130.00	1,781,130.00	1,274,500.00	506,630.00	
of Information ..	35,000.00	59,850.00	56,200.00	3,650.00	
of Home Affairs ..	1,349,150.00	1,893,162.00	1,693,162.00	200,000.00	
of Local Government	330,750.00	403,359.00	282,550.00	120,809.00	
of Agriculture and Resources	4,931,000.00	5,167,109.00	2,219,000.00	2,948,109.00	
of Trade	476,000.00	629,405.00	625,405.00	4,000.00	
of Communications	4,349,000.00	5,663,306.00	4,999,950.00	663,356.00	
of Works and Publics	14,830,000.00	18,304,020.00	11,552,064.00	6,751,956.00	
of Education	3,312,000.00	4,309,305.00	2,764,305.00	1,545,000.00	
of Health	690,000.00	719,400.00	719,400.00		
of Housing and Re- duction	1,210,000.00	1,475,400.00	1,475,400.00		
of Labour and Social ty	380,000.00	380,000.00	36,128.00	343,872.00	
of Finance	4,600,000.00	17,315,000.00	12,327,000.00	4,988,000.00	
	39,156,830.00	59,144,101.00	41,066,719.00	18,077,382.00	
			41,066,719.00		

SHORT TERM BORROWING

	Actual Receipts	Actual Issues
Treasury Bills Issues	\$ 59,975,627.64	\$ 55,696,000.00
Crown Agents - Joint Consolidated Fund	13,836,272.34	10,613,161.10
Banks	5,234,406.32	12,737,145.20
	\$79,046,306.30	\$79,046,306.30

CONSOLIDATED FUND SUNDRY RECEIPTS

Consolidated Fund Erroneous Payments into		\$35,040.86	Excess of receipts over issues		\$35,040.86
SUMMARY					
				Excess of	
				Receipts over Issues	Issues over Receipts
CURRENT ACCOUNT	\$	\$
CAPITAL ACCOUNT	1,438,026.82	
SUNDRY RECEIPTS	35,040.86	6,218,985.18
SHORT TERM BORROWINGS	12,737,145.20	
				\$14,210,212.88	6,218,985.18

R. P. FARNUM,
Accountant General,
22, March 1969.

Handwritten notes:
 66,162,627.89
 6,187,010.25
 6,975,627.64
 30.1.66

CONSOLIDATED FUND BALANCE SHEET AS AT 31st DECEMBER, 1967

LIABILITIES

ASSETS

Consolidated Fund Account Current

Consolidated Fund Account Capital

Balance Brought Forward as at January 2, 1967 - 3,839,945.62

Balance brought forward as at 2.1.67 15,837,311.08

Revenue collected 92,864,321.90

Capital Receipts 34,847,733.82

Issues from

Issues from

Consolidated Fund 91,426,295.08

Consolidated Fund 41,066,719.00

Less

Over

Issues 5,061,059.35

Under

Issues 1,515,680.52

Issues 4,085,940.04

Net over Issues 3,545,378.83

Less Over Issues 3,836,086.36

Actual Expenditure 87,880,916.25

Net under Issues 249,853.68

4,983,405.65

Actual Expenditure 41,316,572.68

8,823,351.27

41,316,572.68

Add Appreciation of Investments 17,497.58

Excess of Expenditure over receipts 6,468,838.86

8,840,848.85

22,306,149.94

Consolidated Fund: Advances to -

Treasury Bills

10,466,637.89

Consolidated Fund: Erroneous Payments into

Joint Consolidated Fund: Grown Agents

79,751.63

Overdraft

Balances as per Cash Book 46,444,914.46

Less amount due to the Consolidated Fund 39,213,708.14

1,608,000.00

7,231,206.32

28,226,444.69

443,904.47

500,000.00

1,680,865.13

8,897,145.71

10,578,010.84

5,601,620.56

4,976,390.28

28,226,444.69

DEPOSITS FUND ACCOUNT
BALANCE SHEET AS AT 31ST DECEMBER, 1967

LIABILITIES

Deposits		
General	5,388,012.35	
Other Governments and Administrations	39,249.44 Dr.	
Statutory Bodies	<u>102,882.39</u>	
* Deposits for Investment		5,451,645.30
General Deposit Fund Account		35,998,454.65
General Revenue Fund Account		5,550,700.70
General Vote Account Current		29,246,739.28
Inter Ministries Clearance Account		5,827,192.28
Accountant General for Deposit Fund Account		551,004.56
Bank Balance as per Cash Book	20,542,772.53	
Add Other Bank Accounts	<u>15,611,809.59</u>	
Less Amount due to Consolidated Fund	36,154,582.12	
Less Amount due to the Contingencies Fund	39,213,708.14	
	3,059,126.02 Cr.	
	<u>30,800.00</u>	
	3,089,926.02	3,089,926.02
		<u>\$85,715,662.79</u>

ASSETS

Cash on Hand	4,949,921.31	
Royal Bank	<u>1,888.84</u>	
Imprest		4,951,810.15
Remittances		174,255.79
Advances		496,511.02
Trusts and Other Funds,		
Public Authorities and Institutions	5,696,260.07	
Personal	2,100,163.32	
Other Governments and Administrations	34,293.79	
Miscellaneous	<u>1,620,027.40</u>	
* Deposits Invested		9,450,744.58
Disallowance Account		34,367,868.82
General Vote Account		259.23
Capital		1,724,853.66
Accountant General's Clearance Account		34,549,359.54
		<u>\$85,715,662.79</u>

Alloc. 219.00
34,849,233.84
6218,925.18

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 1967

LIABILITIES

Deposits	5,451,645.30
Deposits for Investment	35,998,454.65
Consolidated Fund Current Account	8,823,351.27
Appreciation of Invested Surplus Balance	<u>17,497.58</u>
Contingencies Fund Account	469,200.00
Contingencies Fund Advance Account	<u>30,800.00</u>
Consolidated Fund - Advances to Treasury Bills	10,466,637.89
Consolidated Fund - Erroneous Payments	79,751.63
Joint Consolidated Fund - Crown Agents	1,608,000.00
General Deposit Fund Account	5,550,700.70
General Revenue Fund Account	29,246,739.28
General Vote Account Current	5,827,192.28
Inter Ministries Clearance Account	551,004.56
Bank Over Draft (Bank of Guyana)	9,821,132.34
	<u>\$113,942,107.48</u>

ASSETS

Cash	4,951,810.15
Imprest	174,255.79
Remittances	496,511.02
Consolidated Fund - Contingencies Fund	500,000.00
Due from Accounting Officers	4,976,390.28
Investments	<u>443,904.47</u>
Consolidated Fund Capital Account	11,542,871.71
Advances	22,306,149.94
Deposits Invested	9,450,744.58
Disallowance Account	34,367,868.82
	259.23
General Vote Account	1,724,853.66
Accountant General's Clearance Account	34,549,359.54

\$113,942,107.48

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Less Market Value	
FUNDED DEBT					
(1) External Loans					
3% Stock 1975/80	Ord. 11/1929 Inscribed Stock Ord. 31/1913 Amendment Ord. 2/1936	9,600,000.00	5,083,120.07	4,730,332.74	Loan floated at 498 per cent on 24th July, 1929, for a term of 40 years. Converted on 1st August, 1949, and repayable on 1st February, 1980, with the option of redemption at par on or after 1st February, 1975, on giving 3 months' notice. A Sinking Fund commenced on 1st February 1950 Interest payable on 1st February and 1st August.
3% Stock 1975/80	do	432,000.00			Stock identical and additional to the above was issued in October, 1929 at 499½ per cent. Conversion was effected along with the above issue.
3% Stock (1959/69)	do	841,920.00			Floated at 496 per cent on 2nd May, 1934 for a period of 35 years with option of redemption at par on or after 1st May, 1959, on giving 3 months' notice. A Sinking Fund commenced on 1st November, 1934. Interest payable on 2nd May and 2nd November.
3% Stock (1959/69)	do	1,007,623.76	1,647,837.99	1,741,925.45	Stock at 499 per cent identical with the above issued on 1st January, 1936 for a period of 33 years. A Sinking Fund commenced on 1st May 1950. Interest payable on 1st May and 1st November.
3½% Stock (1962/72)	Ord. 26/1941	3,898,000.00	3,015,833.04	2,993,505.69	\$2,064,000 of this issue was raised by converting at par on 20th January, 1942, the 5½% Ord. 6/1916 (17th Issue) and the balance was floated on the 1st July, 1942, at 4100½ per cent.
3½% Stock (1966/68)	Ord. 13/1951	10,464,000.00	5,997,671.88	6,471,209.10	The period of the loan is 30 years with option of redemption at par on or after 1st July, 1962, on giving 3 months' notice. A Sinking Fund commenced on 1st January 1943. Interest payable on 1st January and 1st July.
5% Stock (1980/85)	Ord. 55/1955	16,992,000.00	2,692,290.01	2,711,658.46	Floated at 497 per cent on 15th August, 1951 for 17 years with option of redemption at par on or before 15th August, 1966, on giving 3 months' notice. A Sinking Fund commenced on 15th February, 1952. Interest payable on 15th February and 15th August.
SUPPLEMENTARY SINKING FUND					Floated at 496.105 per cent on 30th April, 1956, for a period of 29 years with option of redemption at par on or after 15th March, 1980, on giving 3 months' notice. A Sinking Fund commenced on 15th September. Interest payable 15th March and 15th September.
TOTAL External Loans		43,225,543.76	22,087,383.49	22,454,995.07	In addition a Supplementary Sinking Fund in respect of the loan raised under Ord. 55/1955 commenced in 1956.

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks																
			Ledger Value	Mean Market Value																	
(ii) Internal Loans 3% Bonds 1968	\$ Ord. 6/1916 as amended by Ords. 9/1922, 15/1922 and 20/1924	\$ 121,700.00	\$ 101,323.91	\$ 166,223.18	Original amount of loan was \$9,449,800. The sum of \$9,328,100 has been redeemed and the following issues are due for redemption in 1968. Interest payable 1st January and 1st July.																
3% Debentures (1976/86)	Ord. 5/1945	5,000,000.00	1,735,088.96	1,423,923.75	<table border="0"> <tr> <td>Issue</td> <td>Date</td> <td>Amount Redeemed</td> <td>Balance</td> </tr> <tr> <td>\$</td> <td>\$</td> <td>\$</td> <td>\$</td> </tr> <tr> <td>35,950</td> <td>1.1.18</td> <td>33,250</td> <td>2,700</td> </tr> <tr> <td>384,850</td> <td>1.6.18</td> <td>262,850</td> <td>119,300</td> </tr> </table> <p>Issued at par on 1st January, 1946, for a period of 40 years with option of redemption at par on or after 1st January, 1976. A Sinking Fund commenced on 1st January 1946. Interest payable 1st January and 1st July.</p>	Issue	Date	Amount Redeemed	Balance	\$	\$	\$	\$	35,950	1.1.18	33,250	2,700	384,850	1.6.18	262,850	119,300
Issue	Date	Amount Redeemed	Balance																		
\$	\$	\$	\$																		
35,950	1.1.18	33,250	2,700																		
384,850	1.6.18	262,850	119,300																		
3% Debentures (1966/71)	Ord. 9/1951	800,000.00	667,229.53	670,810.65	Issued at par on 2nd July, 1951, for 20 years with option of redemption at par after 15 years on giving 6 months' notice. A Sinking Fund commenced 1st July, 1954. Interest payable 1st January and 1st July.																
4% Debentures 1st Issue (1966/86)	Ord. 17/1953	1,534,300.00	568,768.88	358,686.36	Issued at par on 31st December, 1956, for a period of 30 years with option of redemption at par on or after 1st January, 1967 on giving 6 months' notice. A Sinking Fund commenced 1st January, 1959. Interest payable 1st January and 1st July.																
4% Debentures 2nd Issue (1967/87)	Ord. 17/1953	1,313,750.00	269,054.92	266,579.01	A further issue at par was raised on 1st January, 1957, for a period of 30 years with option of redemption at par on or after 1st January, 1967 on giving 6 months' notice. A Sinking Fund commenced on 1st January, 1960. Interest payable 1st January and 1st July.																
6% Debentures 1st Issue (1969/79)	Ord. 54/1956	3,600,000.00	941,826.86	898,862.81	Issued on 1st January, 1959, for a period of 20 years with option of redemption at par on or after 1st June, 1969 on giving 6 months' notice. Sinking Fund commenced on 1st June, 1962. Interest payable 1st June and 1st December.																
5% Debentures 2nd Issue (1969/79)	Ord. 54/1956	5,000,000.00	1,073,755.56	1,019,476.04	A further issue of 498 per cent raised on 1st December, 1959 for a period of 20 years with option of redemption at par on or after 1st December, 1969 on giving 6 months' notice. Sinking Fund commenced on 1st December, 1962. Interest payable on 1st June and 1st December.																
TOTAL - Internal Loans Carried Forward		17,369,750.00	5,212,048.12	4,804,561.80																	

		\$	¢	\$	¢	\$	¢		
Brought Forward ..									
5% Debentures (1973/88)	Ord. 13/1958	17,369,750.00		5,212,048.12		4,804,561.80			Issued on 1st November, 1958, for a period of 30 years with option of redemption on or after 1st November, 1973, on giving 6 months' notice. Sinking Fund contribution commenced 1st November, 1961. Interest payable 1st May and 1st November.
6% Debentures 1st Issue (1971/81)	Ord. 9/1960	300,000.00		44,918.94		46,368.11			Issued at par on 1st December, 1961, for a period of 20 years with option of redemption at par on or after 1st December, 1971, on giving 6 months' notice. Sinking Fund commenced on 1st December, 1964. Interest payable on 1st June and 1st December.
6% Debentures 2nd Issue (1974/84)	do	2,500,000.00		322,248.12		314,552.51			A further issue at par on 1st August, 1964, for a period of 20 years with option of redemption at par on or after 1st August, 1974, on giving 6 months' notice. Sinking Fund commenced on 1st August, 1966. Interest payable 1st February and 1st August.
Treasury Savings Certificates (1968/71/74)	Ord. 12/1965	2,000,000.00		112,243.10		111,695.08			Issued in 1965 and redeemable on or after 3 1/2 years at a premium of 10% on or after 6 1/2 years at a premium of 40% on or after 9 1/2 years at a premium of 100%. A Sinking Fund commenced 1st January, 1965.
7% Debentures 1st Issue (1975)	Ord. 15/1965	2,844,190.54		1,113,930.34		1,136,574.25			Fixed-date debentures issued at par on 1st September, 1965, for a period of 10 years. Interest payable 1st March, and 1st September.
7% Debentures 2nd Issue (1975)	Ord. 15/1965	2,821,850.00		-		-			A further issue identical with above issued at par on 1st December, 1965, for a period of 10 years. Interest payable 1st June and 1st December.
Treasury Savings Certificates (1969/72/76)	Ord. 22/1966	2,526,250.00		-		-			Issued in 1966 and redeemable on or after 3 1/2 years at a premium of 10% on or after a period of 6 1/2 years at a premium of 40% on or after a period of 10 years at a premium of 100%.
7% Debentures 1st Issue (1986)	Ord. 22/1966	242,550.00		35,751.86		34,961.06			Issued at par on 15th June, 1966, for a period of 20 years. Sinking Fund will commence on 15th June, 1968. Interest payable on 15th June and 15th December.
7% Debentures (1986) 2nd Issue	Ord. 22/1966	805,850.00		-		-			Issued at par on 15th September, 1966, for a period of 20 years. Sinking Fund will commence on 15th September, 1968. Interest payable on 15th March and 15th September.

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans (cont'd)		\$	\$	\$	
7% Debentures (1986) 3rd Issue	Ord. 22/1966	22,850.00	-	-	Issued at par on 15th December, 1966, for a period of 20 years. Sinking Fund will commence 15th December, 1968. Interest payable on 15th June and 15th December.
Guyana Savings Bonds	Ord. 22/1966	88,400.00	-	-	Issued at monthly intervals commencing on 1st November, 1967, redeemable either 5 years after issue at a premium of 40% (equivalent to 7% compound interest) or 9% years after issue at double the face value of the bond (equivalent to 7% compound interest). In addition, Government will repurchase the Bonds at prices prescribed in the prospectus. Sinking Fund will be established under the management of the Bank of Guyana.
7% Debentures (1986) 4th Issue	Ord. 22/1966	446,600.00	-	-	Issued on 1st July, 1967 and redeemable at par on 1st day of July, 1977. Sinking Fund will commence not later than 1st July, 1969. Interest payable 1st January and 1st July.
7% Debentures 5th Issue (1986)	Ord. 22/1966	477,250.00	-	-	Issued on 16th day of September, 1967, and redeemable at par on 16th September, 1977. Sinking Fund will commence not later than 16th September, 1969. Interest payable 16th March and 16th September.
7% Debentures 6th Issue (1986)	Ord. 22/1966	266,750.00	-	-	Issued on 16th December, 1967 and redeemable at par on 16th December, 1977. Sinking Fund will commence not later than 16th December, 1969. Interest payable on 16th June and 16th December.
Total Internal Loans		32,927,690.54	6,841,140.48	6,448,712.81	
Total External Loans		43,225,543.76	22,087,383.49	22,454,995.07	
Total Funded Debt		76,153,234.30	28,928,523.97	28,903,707.88	

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<p>7% Equated Annuity Debentures - 1st Issue 1975</p> <p>Unfunded Debt Internal Loans</p>	Ordinance 15/1965	\$ 5,178,150.00	\$ 772,062.17	\$ 4,406,087.83	Equated annuity debentures issued on 1st September, 1965; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st March and 1st September. The first instalments commenced on 15th March, 1966 and the final instalments will be paid on 1st September, 1975.
7% Equated Annuity Debentures 2nd Issue (1975)	Ordinance 15/1965	\$ 53,900.00	\$ 8,036.49	\$ 45,863.51	Equated annuity debentures issued on 1st December, 1965, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st December and 1st June. The first instalment commenced on 1st June, 1966, and the final instalment will be paid on 1st December, 1975.
7% Equated Annuity Debentures 1st Issue (1986)	Ordinance 22/1966	\$ 5,799,900.00	\$ 212,276.34	\$ 5,587,623.66	Equated annuity debentures issued on 15th June, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th December and 15th June. The first instalment commenced on 15th December, 1966, and the final instalment will be paid on 15th June, 1986.
7% Equated Annuity Debentures 2nd Issue (1986)	Ordinance 22/1966	\$ 527,550.00	\$ 12,661.20	\$ 514,888.80	Equated annuity debentures totalling \$527,550 issued on 15th September, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th March and 15th September. The first instalment commenced on 15th March, 1967, and the final instalment will be paid on 15th September, 1986.
7% Equated Annuity Debentures 3rd Issue (1986)	Ordinance 22/1966	\$ 476,350.00	\$ 11,432.40	\$ 464,917.60	Equated annuity debentures totalling \$476,350 issued on 15th December, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th June, and 15th December. The first instalment commenced on 15th June, 1967, and the final instalment will be paid on 15th December, 1986.
TOTAL - UNFUNDED DEBT - INTERNAL LOANS : Carried Forward.		\$ 12,035,850.00	\$ 1,016,468.60	\$ 11,019,381.40	

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<i>Brought Forward</i>					
7% Equated Annuity Debentures - 4th Issue (1977)	Ord. 22/1966	\$ 12,035,850.00	\$ 1,016,468.60	\$ 11,019,381.40	Equated annuity debentures issued 1st July, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment will be paid on 1st January, 1968, and the final instalment on the 1st July, 1977.
7% Equated Annuity Debentures - 5th Issue (1977)	Ord. 22/1966	550.00		550.00	
7% Equated Annuity Debentures - 6th Issue (1977)	Ord. 22/1966	118,600.00		118,600.00	Equated annuity debentures issued on 16th September, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment will be paid on 16th March, 1968, and the final instalment on 16th September, 1977.
7% Equated Annuity Debentures - 7th Issue (1977)	Ord. 22/1966	1,230,900.00		1,230,900.00	Equated annuity debentures issued on 16th December, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment will be paid on 16th June, 1968 and the final instalment on 16th December, 1977.
8% Debentures (1977)	Ord. 22/1966	6,300,000.00		6,300,000.00	Issued on 14th December, 1967 re Refinancing of the Rice Industry. Principal shall be payable in half-yearly instalments of one twentieth of entire sum, together with interest due for the half year on the balance outstanding during the period.
TOTAL - UNFUNDED DEBT	INTERNAL LOANS	19,685,900.00	1,016,468.60	18,669,431.40	

Description of Loan	Authority	of Loan	Repaid	Outstanding	
<p>Unfunded Debt External Loans</p> <p>Commonwealth Development and Welfare Loans</p>		<p>\$ 1,177,631.62</p>	<p>\$ 827,449.38</p>	<p>\$ 350,182.24</p>	<p>This amount outstanding is made up as follows :-</p> <p>(a) D446 & A (i) Purchase of Rice Mill) (ii) Rice cultivation) Mahatcony/) 317,705.90</p> <p>(b) D537 Rural Housing Development 2,842.20</p> <p>(c) D545 & A Corentyne Drainage & Irrigation Block-III 27,027.66</p> <p>(d) D546 Drainage and Irrigation Bloomfield/Whim 2,606.48</p> <p>350,182.24</p> <p>(a)(i) Raised by 10 issues over the period 1945-1950. Repayable by 20 equated annuities at 3% from 1.1.56.</p> <p>(a)(ii) Raised by 4 issues over the period 1945-1950. Free of interest for 3 years and thereafter repayable by 10 equated annuities at 3%.</p> <p>(b) Raised by 10 issues over the period 1945-1956. Repayable by 20 equated annuities at 3%.</p> <p>(c) Raised by 12 issues over the period 1946-1952. Free of interest for 5 years and thereafter repayable by 15 equated annuities at 3%.</p> <p>(d) Raised by 7 issues over the period 1945-1949. Free of interest for 5 years and thereafter repayable by 15 equated annuities at 3%.</p> <p>Raised by 32 issues during the period 1958 to 1966. Repayable by 25 equated annual instalments with interest varying between 5% to 7 1/8%.</p> <p>Raised by 7 issues during the period September, 1966 to December, 1967 -</p> <p>(i) 2 Issues totalling \$141,561.60 repayable free of interest by 18 equal annual instalments beginning in 1974.</p>
<p>United Kingdom Exchequer Loans</p>		<p>\$ 67,899,201.60</p>	<p>\$ 9,040,533.80</p>	<p>\$ 58,858,667.80</p>	
<p>United Kingdom Development Loan</p>	<p>Ord. 22/66</p>	<p>\$ 5,867,191.41</p>		<p>\$ 5,867,191.41</p>	

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Unfunded Debt External Loans (cont'd)					
Barclays Overseas Development Corporation	Ord. No. 30/1960	1,200,000.00	\$ -	\$ -	(ii) 3 issues totalling \$3,496,800 repayable at 6 5/8% interest. Interest is chargeable after a grace period which ends in 1972. Capital repayable by half yearly instalments commencing in April 1969 and ending in April, 1992. (iii) The terms and conditions of remaining 2 issues totalling \$2,228,829.81 not yet agreed.
Commonwealth Development Corporation Rice Loan	Legislative Council Resolution LII dated 19th December, 1952	4,536,000.00	1,302,679.76	3,233,320.24	Raised on 31st December, 1960, for the purpose of applying towards the purchase of all issued shares of the Demerara Electric Co. Ltd. Interest at 7% payable quarterly on 31st March, 30th June, 30th September, and 31st December. Repayable in one amount at the expiration of 10 years.
Taylor Woodrow (Overseas Ltd.) Bank of Guyana Building		1,631,005.70	534,161.16	1,096,844.54	Agreement entered into with Commonwealth Development Corporation re loan to the Guyana Rice Development Company. Loan became due and payable at 30th April, 1966. Interest payable at the rate of 7% per annum.
International Bank for Reconstruction and Development Guyana Credit Corporation	Ord. No. 13/1960	1,671,566.09	1,033,532.09	638,034.00	Raised by the issue of 10 promissory notes, to Taylor Woodrow (Overseas) Ltd. bearing interest at the rate of 5% per annum.
United States Agency for International Development Atkinson Field/Mckenzie Road	Ord. No. 22/1966	5,434,649.00		5,434,649.00	Repayable on 25th October, 1970 with interest at the rate of 5% and 5%.
Private Investment Fund	Ord.No. 22/1966	283,985.60		283,985.60	Loan agreement for US \$7,500,000: interest payable semi-annually in U.S. dollars on unpaid principal and unpaid interest due, at the rate of 1% per annum during the first 10 years after the first disbursement and 2% per annum thereafter in both cases computed on the basis of 365 days a year. Repayment in U.S. dollars over a period not exceeding 40 years as follows: in 61 equal semi-annual instalments, the first instalment to be due and payable 9% years after the first interest payment is due.
Feasibility Studies	Ord.No. 22/1966	636,634.34		636,634.34	Loan agreement for US \$2,000,000. Terms and conditions of repayment same as for Atkinson Field Mckenzie Highway loan.
	Carried Forward	90,337,865.36	12,738,356.19	77,599,509.17	

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<i>Brought Forward</i>		\$ 90,337,865.36	\$ 12,738,356.19	\$ 77,599,509.17	
Canadian External Aid Office Control Surveys, Aerial photography and topographical mapping	Ord. 22/1966	1,684,173.96		1,684,173.96	Loan Agreement for Canadian \$1,800,000: interest free and repayable in Canadian dollars in 80 semi-annual instalments commencing on 31st March, 1977 and ending on 30th September, 2017.
	Total - External Loans	92,022,039.32	12,738,356.19	79,283,683.13	
	Total - Internal Loans	19,685,900.00	1,016,468.60	18,669,431.40	
	Total - Unfunded Debt	111,707,939.32	13,754,824.79	97,953,114.53	
	Total - Funded Debt			76,153,234.30	
	Total			174,106,348.83	
Short Term Borrowings					
Treasury Bills				10,466,637.89	
Bank Overdraft				1,523,685.16	
Joint Consolidated Fund Overdraft				1,608,000.00	
TOTAL				187,704,671.88	

SUMMARY

Description	Amount Outstanding	Internal		External		Sinking Funds			
		Amount	Ledger Value		Amount	Mean Market Value			
			Internal	External		Internal	External		
FUNDED DEBT	\$ 76,153,234.30	\$ 32,927,690.54	\$ 43,225,543.76	\$ 28,928,523.97	\$ 6,841,140.48	\$ 22,087,383.49	\$	\$	
UNFUNDED DEBT	97,953,114.53	18,669,431.40	79,283,683.13						
TOTAL	174,106,348.83	51,597,121.94	122,509,226.89	28,928,523.97	6,841,140.48	22,087,383.49			
SHORT TERM BORROWINGS									
Treasury Bills	10,466,637.89	10,466,637.89							
Bank Overdraft	1,523,685.16	1,523,685.16							
Joint Consolidated Fund	1,608,000.00		1,608,000.00						
	187,704,671.88	63,587,444.99	124,117,226.89						

SUMMARY OF EXTERNAL LOANS

	AMOUNT
AMOUNT PAYABLE IN U.S. DOLLARS ..	G \$ 6,993,302.94
AMOUNT PAYABLE IN CANADIAN DOLLARS	1,684,173.96
AMOUNT PAYABLE IN £ STERLING ..	115,439,749.99
	£ Sterling £24,049,947.18s. 2½d.
	<u>124,117,226.89</u>

R. P. FARNUM,
Accountant General
13. 3. 69

31st DECEMBER, 1967

PARTICULARS	LIABILITY TO	AUTHORITY	MAXIMUM LIABILITY CONTRACTED	LIABILITY AT 31.12.67
Deficiency in Post Office Savings Bank	Depositors	Post Office Savings Bank Ord. Section 8 Chapter 133	\$	\$ 805,295.91
Local Authority - Newtown Country District..	Colonial Life Insurance Co. ...	Executive Council Memorandum No. 669 of 4th December 1957... ..	120,000.00	68,072.52
Co-operative Societies..	Barclays Bank D.C.O.	Executive Council Memorandum No. 476 of 19th October 1960... ..	670,000.00	278,553.00
Guyana Electricity Corporation ...	A.I.T. (Guyana) Partnership. ...	July 1961 July 1964	9,305,832.00 3,419,361.60	1,979,785.00 3,117,124.00
Non-Negotiable and Non-Interest Bearing Notes for U.S.\$1,440,000 executed and delivered pursuant to the provisions of Section 12 of Article V of Articles of Agreement of the International Bank for Reconstruction and Development	International Bank for Reconstruction and Development ...	ACCRUED INTEREST International Financial Organisation Act 2/1966... ..	2,440,000.00	298,488.00 2,440,000.00
Non-Negotiable and Non-Interest Bearing note for U.S. \$729,000 executed and delivered pursuant to the provisions of Section 2(C) of Article II of the Articles of Agreement of the International Development Association	International Development Association	International Financial Organisations Act 2/1966. ...	1,240,000.00	1,240,000.00
Guyana Rice Development Company Limited	Barclays Bank D.C.O.) Royal Bank of Canada)	Resolution XXIX passed by the First National Assembly on February 17, 1967	10,000,000.00	3,331,844.37
Trade Union Council Cooperative Housing Society Ltd.	The Royal Bank of Canada ..	Resolution XI passed by the National Assembly on October 11, 1966	1,000,000.00 With Interest	493,377.89
Civil Service Association Co-op Housing Society Ltd.	New Widows and Orphans Fund	Resolution No. XXXVII passed by the First National Assembly on May 29, 1967	600,000.00	260,000.00

R. P. FARNUM,
Accountant General
13th March, 1969

**STATEMENT OF OUTSTANDING LOANS AND ADVANCES MADE FROM
THE CONSOLIDATED FUND AT 31st DECEMBER, 1966**

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67-31.12.67	Balance Outstanding on 31.12.67.	Terms of Loan
Mayor and Town Council, Georgetown for Sewerage.	\$ 2,500,079.84	\$ 951,416.57	\$ 55,594.46	\$ 895,822.11	Repayable by a fixed charge of \$84,136.96 ceasing in 1980. Interest 3% per annum.
Mayor and Town Council, Georgetown for Municipal Water Supply	853,250.00	385,214.36	22,509.35	362,705.01	Repayable by a fixed annual charge of \$34,065.78 ceasing in 1980. Interest 3% per annum.
Mayor and Town Council for Georgetown Replanning Schemes	32,880.69	12,027.13	1,857.34	10,169.79	Repayable in annuities of \$2,278.34 over 20 years from 1953, Interest 3%
Mayor and Town Council, Georgetown for Potable Water Supply	463,702.00	147,311.41	27,470.63	119,840.78	Repayable in annuities of \$32,626.53 over 20 years from 1953, Interest 3%
Central Housing and Planning Authority for Rural Housing Department in Essequibo.	37,108.44	5,660.34		5,660.34	Repayable in annuities in 20 years from 1946. Interest 3%
Local Authorities Bloomfield - Whim for Improvement of D.& I in the area. . .	49,723.18	26,786.96	2,295.69	24,491.27	Free of Interest for 5 years and then repayable in equated annuities, Interest 3%
Housing Loan to Public Officers.	480,000.00	100,264.44		100,264.44	Varying periods by Public Officers. Interest 3%
Housing Loan to Public Officers.	300,000.00	300,000.00		300,000.00	Repayable in 30 years by Sinking Funds contribution with effect from 1961. Interest 3%
Loan Authorities Block III, Corentyne for Improvement of D & I area.	246,251.05	88,702.19		88,702.19	Free of Interest for 5 years and then repayable in the 15 equated annuities. Interest 3%
New Amsterdam - Improvement of Water Supply.	187,500.00	187,500.00		187,500.00	Loan of \$375,000.00 Council to reimburse Government 50% of interest and Sinking Fund charges.
Extension of Georgetown Pure Water Supply to areas comprising the Greater Georgetown Area.	419,067.08	419,067.08		419,067.08	Loan of \$838,134.15 Council to reimburse Government 50% of interest and sinking fund charges.
Reconstruction of Sea Wall Sluice.	70,027.24	70,027.24		70,027.24	Repayable in 20 years. Interest 4%.

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
Agricola	19,220.00	6,803.79	2,037.79	4,766.00	Loan for 10 years at 6%
Ann's Grove - Two-Friends	3,000.00	1,285.72	857.14	428.58	Loan for 7 years at 6%
Adventure	1,950.00	975.00		975.00	Loan for 10 years at 6%
Alexander Village	11,500.00	6,867.13	1,938.57	4,928.56	Loan for 7 years at 6%
Bartica	12,000.00	6,000.00	1,200.00	4,800.00	Loan for 10 years at 6%
Bel-Air, West Coast Berbice	10,500.00	3,988.80		3,988.80	Loan for 10 years at 6%
Betervwagting- Triumph	36,900.00	17,337.52	623.24	16,714.28	Loan for 10 years at 6%
Best	3,500.00	3,062.50	875.00	2,187.50	Loan for 8 years at 6%
Buxton	72,700.00	46,468.73	1,275.00	45,193.73	
Buxton-Friendship	5,000.00	5,000.00	2,500.00	2,500.00	Loan for 8 years at 6%
Canal Polder	9,000.00	7,714.26	4,571.44	5,142.82	Loan for 7 years at 6%
Canefield-Endeavour-Amsterdam	7,500.00	1,400.00	400.00	1,000.00	Loan for 15 years at 4%
Clonbrook	9,600.00	5,647.61	647.61	5,000.00	Loan for 15 years at 4%
Crabwood Creek	25,000.00	12,500.00	2,500.00	10,000.00	Loans to be repaid at the rate of 6%
Craig	32,050.00	29,267.50	795.00	28,472.50	Loan for 7 years at 6%
Central Leguan	7,000.00	4,340.00		4,340.00	Loan for 7 years at 6%
D'Edward	2,000.00	800.00		800.00	Loan for 5 years at 6%
East Coast Berbice	1,200.00	171.48	171.48		Loan for 7 years at 6%
Fyrish	4,500.00	1,613.58	855.00	758.58	Loan to be repaid at the rate of 6%
Eastern Mahaicony	1,600.00	01		01	
Golden Grove-Nabaclis	10,000.00	4,285.72	1,876.53	2,409.19	Loan for 7 years at 6%
Good Intent-Sisters	6,450.00	1.28		1.28	Loan for 12 years at 5%
Hopetown	13,600.00	4,594.28		4,594.28	Loans to be repaid at the rate of 6%
Huist Derien	25,000.00	6,817.97		6,817.97	Loan for 7 years at 6%
Kingelly	11,500.00	5,972.25	2,685.70	3,286.55	
Kitty and Alexander Village	36,000.00	5,476.20	2,600.00	2,876.20	
La Grange	4,630.00	725.87	361.08	364.79	Loan for 10 years at 6%
Lancaster-Liverpool-Manchester	17,000.00	1,428.58	1,428.58		Loan for 7 years at 6%
Lancaster-Manchester	19,598.60	16,658.81		16,658.81	Loan for 20 years at 6%
Limlair	8,700.00	5,658.85		5,658.85	Loan for 7 years at 6%
Lodge	49,643.58	26,806.59	1,599.85	25,206.74	
Lot 27	6,000.00	2,799.45	2,400.00	399.45	Loan for 5 years at 6%
Lot 52-56	21,000.00	35.00		35.00	Loan for 5 years at 6%

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
<i>Brought Forward</i> ..					
Lot 57-66	42,000.00	14,000.00	1,000.00	14,000.00	Loan for 15 years at 4%
Lot 67-74	15,000.00	2,933.48	1,599.33	1,933.48	Loan for 10 years at 6%
Lot 78-79	15,850.00	9,199.44	1,199.41	800.59	Loan for 7 years at 7%
Mahaica-Helena-Supply	4,000.00	2,000.00	2,115.59	15,376.69	Loan for 10 years at 6%
Mahaicony Central	25,400.00	17,492.28	1,714.28	10,285.72	Loan for 10 years at 6%
Mahaicony Eastern	12,000.00	12,000.00	410.00	2,870.00	Loan for 10 years at 6%
Mocha	4,100.00	3,280.00		1,320.00	Loan for 10 years at 6%
Meadow Bank	3,300.00	1,320.00		4,957.95	Loan for 10 years at 6%
Morawhanna	10,007.00	4,957.95	200.00	200.00	Loan for 19 years at 7%
North Klien Pouderoeyen	2,000.00	400.00	1,900.00	17,100.00	Loan for 15 years at 7%
Newtown	19,000.00	19,000.00	4,987.11	22,225.09	Loan for 15 years at 7%
Plaisance	40,533.00	27,212.20	400.00	11,923.31	
Plaisance-Sporendaam	24,500.00	12,327.		6,692.00	
Queenstown	8,500.00	6,692.00		3,500.00	
Rosignol	5,500.00	3,500.00	6,638.27	17,500.00	
Rosehall	35,000.00	24,135.27		6,106.66	
Sporendaam	9,900.00	6,106.66		2,300.57	
Sheet Anchor & Palmyra	12,950.00	4,803.65		4,060.00	
Stanleytown	5,800.00	5,220.00		59.51	Loans for 5 years at 6%
Suddie	10,919.00	59.51	1,600.00	1,584.96	Loan for 5 years at 6%
Vreed-en-Hoop	2,000.00	1,600.00	1,500.00	1,738.30	Loan repayable in the same year.
Whim	20,000.00	3,084.96	101.70	7,800.00	Rates: various
Weldaad	2,200.00	2,200.00	1,100.00	2,058.00	M.P.295/1/2/ Loan for 15 years at 4%
Temporary loans to Local Authorities	7,800.00 3,506.79	3,158.00		37.07	M.P.140/7/20/14. Ordinance 2/1922. Repayable at the end of crop at 3%.
Fisheries Development Loans	17,857.32	37.07		210,331.35	
Growers and Food Production Loan	1,796,211.43	210,331.35		900.00	
Loans to Indian Education Trust.. .. .	7,000.00	900.00			

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
Loans to Y.M.C.A. - New Amsterdam ..	\$ 5,300.00	4,900.00		4,900.00	S.W. 21/56. Interest free.
Loans to Pomeroon Farmers	4,724.46	3,087.53		3,087.53	Leg. Co.Ad. Hoc. Committee.
Loans to Construction of Houses for Settlers at Cane-Grove-Vergeroegen Land Settlement	116,810.27 6,920.00)	50,866.08 32cr		50,866.08 32cr	M.P. 265/1/2. Rate 4%. Number of years various.
Loans to Minor Industries	120,584.87)			120,584.87)	On completion of study course. Interest xx various
Loans to University Students	1,322,574.75)	786,132.78	149,591.77	636,541.01)	On completion of Study Course. Interest Ra various.
Loans to Drainage and Irrigation Board Proprietor - Pln. Elizabeth Ann ..	35,000.00	14,589.52	1,832.68	12,765.84	S.W. 14/48. Loan for 20 years at 4%
Loan to Hindu Religious Society ..	6,499.67	6,199.67		6,199.67	ORD. 11/1953. loan for 5 years at 6%.
Loans to Settlers Anna Regina	85,180.00	35,180.00		85,180.00	No fixed term F.S.C. 363/53.
Loan to Georgetown Town Council - Cleaning of Sussex Street Canal ..	70,142.00	215.00		215.00	M.P. 140/7/20/14.
Block III - Cattle Pastures	69,156.70	55,325.36	13,831.34	41,494.02	S.W. 23/59(211)563/57. Repayable in 5 years after completion of works at 5%.
Loan to Proprietor, Pln. Ridge Wakanaam	96,535.71	96,535.71		96,535.71	F.S.G. 276/56. loan for 20 years at 4%.
Loan to Domestics to Canada	2,557.88	2,557.88		2,557.88	Loan for 7 years at 6% S.W. 24/58
Loans to Rosehall Village - Permanent Drainage System	24,978.50	2,087.53		2,087.53	Loans to each batch repayable in 2 years.
Reconditioning of North Klien Pouderoeyen Drainage Improvement Works	68,500.00	54,800.02		54,800.02	Repayable in 30 years at 4%.
Manchester-Lancaster Country District ..	39,569.64	31,655.71	2,637.98	29,017.73	Ord: in Council No.62 of 1958. Loan for 30 years at 4%.
Recruitment of Farm Workers	4,165.64	4,165.64		4,165.64	
	12,735.43	1,830.36		1,830.36	S.W. 27/60. loan to each batch repayable 2 years at 6%.
Loan to Mara Settlers - Purchase of Pure Strain Seed Padi	768.44	768.44		768.44	Executive Council 17/5/61(375). Repayable on reaping crop at 6%.
Lesbikuri Rice Mill Coop Society... ..	56,148.37	56,148.37		56,148.37	C.D. 338/56/3/4. Repayable in 20 years at 7%.
Mibikuri/Johanna Rice Mill Society ..	89,942.86	89,942.86		89,942.86	Repayable in 20 years at 7%.
Joanna/Yakusari Rice Mill Society ..	60,340.62	60,340.62		60,340.62	Repayable in 20 years at 7%.
La Retraite Village District	17,873.00	16,120.97	1,019.28	15,101.69	D.I. 18/11/12 Repayable in 30 years at 6%.

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
Loan to Printing & Publishing Workers Coop Society Ltd.	16,500.00	16,500.00		16,500.00	Repayable in 6 years at 6%
Loan to Hyde Park Pig Rearers	5,000.00	5,000.00		5,000.00	
Loan to Coop Training Institute	6,000.00	6,000.00		6,000.00	
Loan to Parika Pig Rearers Coop Society Ltd.	5,000.00	4,650.00		4,650.00	Repayable in 5 years at 6%
Transport and Harbours Department	430,000.00	430,000.00		430,000.00	
Five Star Transport Coop Society Limited	6,000.00			6,000.00	
Garment Manufacturers Coop Society Ltd.	5,000.00			5,000.00	
Akara Transport Coop Society Limited	6,000.00			6,000.00	
Aliki Coop Society	8,500.00	8,500.00		8,500.00	
Den Amstel-Fellowship	50,000.00	50,000.00		50,000.00	
Drainage and Irrigation Works-Fyrish	7,386.50	7,386.50		7,386.50	
East Demerara Water Conservancy	270,555.84	8,963.50	4,306.75	254,656.75	
Essequibo Coast Pig Rearers	6,500.00	6,500.00		6,500.00	
Joppa Farm Pig Rearers Coop Society Ltd+ Supply La Bonne Mere Producers Coop Society	5,000.00			5,000.00	
P.S. , Ministry of Trade for Guyana Marketing Corporation	9,000.00			9,000.00	
Government Produce Depot- Georgetown	10,400.00	400.00		400.00	
Government Produce Depot- New Amsterdam	42,000.00	42,000.00		42,000.00	
Government Processing Factory	5,000.00	5,000.00		5,000.00	
Milk Pasteurisation Plant	75,000.00	75,000.00		75,000.00	
Ham and Bacon Factory	20,000.00	20,000.00		20,000.00	
	25,000.00	25,000.00		25,000.00	
Guyana Credit Corporation	16,013,028.67	16,013,028.67		16,013,028.67	
Guyana Airways Corporation	930,000.00	930,000.00		930,000.00	
Guyana Electricity Corporation	9,901,157.67	9,901,157.67		9,901,157.67	
Guyana Development Corporation	70,000.00	70,000.00		70,000.00	
Guyana Rice Marketing Board	4,500,000.00			4,500,000.00	
Guyana Marketing Corporation International Bank for Reconstruction & Develop- ment-Part Subscription	304,243.20	304,243.20		304,243.20	Subscription towards 160 shares of V.S. \$1,000 each of Capital Stock of the Bank

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loans
	\$	\$	\$	\$	
<i>Brought Forward</i> ..					
International Development Association - Part Subscription	149,293.37	149,293.37		149,293.37	Subscription towards 100 shares of the Association valued \$810,000 (V.S.)
International Finance Corporation ..	153,361.24	153,361.24		153,361.24	Purchase of 89 fully paid shares of \$1,000 (V.S.) each of the Capital Stock of the Corporation. Purchase made on 9th December, 1966.
Agricola	3,665.52	3,665.52		3,665.52	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
Bagotstown	1,652.09	1,652.09		1,652.09	do
Bartica	10,562.90	10,562.90		10,562.90	do
Bush Lot W.C. Berbice	9,268.00	9,268.00		9,268.00	do
Buxton/Friendship	2,064.27	2,064.27	384.25	1,680.02	do
B.V. Triumph	5,845.06	5,845.06	1,140.14	4,704.92	do
Crabwood Creek-Corentyne Berbice ..	5,498.29	5,498.29	3,498.29	2,000.00	do
Gumberland	9,153.76	9,153.76	150.10	9,003.66	do
Cotton Tree/Zeezigt	1,106.41	1,106.41		1,106.41	do
Canals Polder	2,283.97	2,283.97	456.79	1,827.18	do
D'Edward	638.03	638.03		638.03	do
Friendship Berbice	302.74	302.74		302.74	do
Gibraltar	1,886.78	1,886.78	312.00	1,574.78	do
Golden Grove	14,018.00	14,018.00		14,018.00	do
Good Intent/Sisters	105.43	105.43	105.43		do
Helena/Mahaica/Supply	665.05	665.05	133.21	532.84	do
Hyde Park & Grove	260.87	260.87		260.87	do
Letter Kenny/Bloomfield	3,846.13	3,846.13	769.25	3,076.88	do
Limlair	540.19	540.19		540.19	do
La Grange	2,946.46	2,946.46	289.29	2,657.17	do
Louisiana/Phoenix	1,524.21	1,524.21		1,524.21	do
Leguan Central	1,622.96	1,622.96		1,622.96	do
Leguan Eastern	632.31	632.31		632.31	do
Melville/San Souci	361.65	361.65		361.65	do
	5,062.82	5,062.82		5,062.82	do
	21,949.29	21,949.29		21,949.29	do
	8,987.73	8,987.73		8,987.73	do
	2,019.23	2,019.23		2,019.23	do

Loaned to	Total of Loans Made	Amount Outstanding 1.1.67	Loans Repaid 1.1.67 - 31.12.67	Balance Outstanding on 31.12.67	Terms of Loan
Nos. 67 - 74 Berbice	\$ 5,062.82	\$ 5,062.82		\$ 5,062.82	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
<i>Brought Forward</i>					
Nos. 57 - 66 Berbice	21,949.29	21,949.29		21,949.29	do
Nos. 52 - 56 Berbice	8,987.73	8,987.73		8,987.73	do
Nos. 47 - 48 Berbice	2,019.23	2,019.23		2,019.23	do
Nurney Kildonian	274.96	274.96		274.96	do
North Klien Pouderoyen.. .. .	1,491.07	1,491.07	298.23	1,192.84	do
Lot 27	1,082.70	1,082.70	216.54	866.16	do
Palmyra/Sheet/Anchor/No.2	1,209.62	1,209.62	841.96	367.66	do
Plaisance	5,952.47	5,952.47	1,191.50	4,760.97	do
Peters Hall	1,052.77	1,052.77		1,052.77	do
Pouderoyen	822.89	822.89	164.57	658.32	do
Parika	2,567.39	2,567.39	313.48	2,253.91	do
Rosehall Berbice	4,060.48	4,060.48	686.06	3,374.42	do
Fyrish	2,083.60	2,083.60		2,083.60	do
Rosignol	1,508.40	1,508.40		1,508.40	do
Sparendaam	2,978.75	2,978.75	317.38	2,661.37	do
Stanleytown	96.10	96.10	96.10		do
Salem Essequibo/Vergenoegen	337.62	337.62		337.62	do
Ulverston/Alness/Salton	1,383.35	1,383.33	156.72	1,226.61	do
Unity/Lancaster	4,835.12	4,835.12		4,835.12	do
Vreede-en-Hoop	1,092.67	1,092.67	1,092.67		do
Whim	841.32	841.32	168.28	673.04	do
Wisnar/Christiansburg	13,987.15	13,987.15		13,987.15	do
Bagotville	368.97	368.97	73.80	295.17	do
TOTAL	34,153,200.05	33,406,364.74	359,180.18	37,706,569.43	

STATUTORY EXPENDITURE ACCOUNTS

	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$
1. GOVERNOR GENERAL					
1. Personal Emoluments ..	33,600	33,600	33,600		
TOTAL	33,600	33,600	33,600		
2. SUPREME COURT OF JUDICATURE					
1. Personal Emoluments ..	198,800	198,800	218,316.34		19,516.34
2. Provision for Travelling Expenses and Subsistence Allowances for Judges and Members of the Judicial Service Commission	25,000	25,000	26,645.54		1,645.54
3. Telephone Allowances ..	1,584	1,584	1,152.00	432.00	
TOTAL	225,384	225,384	246,113.88	432.00	21,161.88
NET AMOUNT OVER THE ESTIMATE					20,729.88
4. PARLIAMENT OFFICE					
1. Personal Emoluments ..	332,432	332,432	323,379.33	9,052.67	
2. Provision of Travelling Expenses and Subsistence Allowances for the Speaker, Members of the Cabinet and Members of the National Assembly	68,000	72,268	71,420.06	847.94	
TOTAL ..	400,432	404,700	394,799.39	9,900.61	
NET AMOUNT UNDER THE ESTIMATE				9,900.61	
5. AUDIT					
1. Personal Emoluments ..	10,800	10,800	10,800.00		
TOTAL	10,800	10,800	10,800.00		
6. OMBUDSMAN					
1. Personal Emoluments ..	14,400	14,400	14,400.00		
2. Travelling Expenses of the Ombudsman ..	1,900	1,900	960.00	940.00	
3. Telephone Allowance ..	144	144	144.00		
TOTAL ..	16,444	16,444	15,504.00	940.00	
NET AMOUNT UNDER THE ESTIMATE				940.00	

	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
7. PUBLIC AND POLICE SERVICE COMMISSIONS					
1. Personal Emoluments ..	29,280	33,119	34,718.70		1,599.70
2. Provision for Traveling Expenses of the Chairman and Members	1,435	1,435	899.10	535.90	
TOTAL ..	30,715	34,554	35,617.80	535.90	1,599.70
NET AMOUNT OVER THE ESTIMATE ..					1,063.80
8. PUBLIC PROSECUTIONS					
1. Personal Emoluments ..	12,000	12,180	12,000.00	180.00	
2. Allowance to Director of Public Prosecutions	300	300	297.50	2.50	
TOTAL ..	12,300	12,480	12,297.50	182.50	
NET AMOUNT UNDER THE ESTIMATE ..				182.50	
13. ATTORNEY GENERAL					
1. Personal Emoluments	25,200	25,200	25,200.00		
2. Provision for Traveling expenses of the Attorney General ..	2,880	3,080	1,965.09	1,114.91	
TOTAL ..	28,080	28,280	27,165.09	1,114.91	
NET AMOUNT UNDER THE ESTIMATE				1,114.91	
17. MINISTRY OF HOME AFFAIRS					
1. Personal Emoluments	12,000	12,000	19,225.27		7,225.27
TOTAL ..	12,000	12,000	19,225.27		7,225.27
NET AMOUNT OVER THE ESTIMATE					7,225.27
18. MINISTRY OF HOME AFFAIRS - POLICE					
1. Personal Emoluments	10,320	10,320	13,577.88		3,257.88
TOTAL ..	10,320	10,320	13,577.88		3,257.88
NET AMOUNT OVER THE ESTIMATE ..					3,257.88

	Approved Estimated	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
65. MINISTRY OF FINANCE - PENSIONS AND GRATUITIES	\$	\$	\$	\$	\$
1. Public Officers' Pensions and lump sum payments	2,200,000	2,200,000	2,267,202.20		67,202.20
2. Widows and Orphans' Pensions	18,100	18,100	15,569.64	2,530.36	
3. Police Rewards Funds, Pensions	600	600	441.90	158.10	
4. Police Pensions, Gratuities and lump sum payments	345,000	345,000	414,683.80		69,683.80
5. Teachers' Pensions and lump sum payments ..	525,000	525,000	539,549.33		14,549.33
6. Militia Pension and Gratuities	5,125	5,125	3,685.94	1,439.06	
7. Pilotage Pensions ..	104	104	300.47		196.47
TOTAL	3,093,929	3,093,929	3,241,433.28	4,127.52	151,631.80
NET AMOUNT OVER THE ESTIMATE					147,504.28
66. MINISTRY OF FINANCE - PUBLIC DEBT					
1. Funded Public Debt - Interest	3,451,879	3,451,879	3,329,559.58	122,319.42	
2. Funded Public Debt - Sinking Funds ..	2,151,820	2,151,820	1,825,136.92	326,683.08	
3. Equated Annuities for repayment of Com- monwealth Development and Welfare Loans ..	74,473	74,473	65,668.90	8,804.10	
4. Equated Annuities for repayment of Ex- chequer Loans ..	5,569,721	5,569,721	5,388,325.50	181,395.50	
5. Repayment of Principal Loan Ordinance 13 of 1960	255,500	255,500	251,357.82	4,142.18	
6. B.G. (Railway) Perman- ent Annuities Ordina- nce 23 of 1961 ..	74,811	74,811	74,810.48	.52	
7. Interest on 4% Perpetual Stock - Ordinance 23 of 1921	9,567	9,567	9,566.16	.84	
8. Equated Annuities for repayment of 1st Issue under Loan Ordinance 15 of 1965 (\$5,178,150) ..	729,084	729,084	729,083.52	.48	
9. Equated Annuities for repayment of 2nd Issue under Loan Ordinance 15 of 1965 (\$53,900) ..	7,590	7,590	7,589.12	.88	
10. Equated Annuities for repayment of 1st Series Independence Issue - Loan Ordina- nce 22 of 1966 - \$5,369,900	502,623	502,623	542,870.64		40,247.64

	Approved Estimates	Revised Approved Estimated	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$
Brought Forward ..					
66. Contd.					
11. Equated Annuities for repayment of 2nd Series Independence Issue - Loan Ordin- ance 22 of 1966 (Approx \$700,000)	65,520	65,520	24,689.34	40,830.66	
12. Equated Annuities for repayment of 3rd Series Independence Issue- Loan Ordin- ance 22 of 1966 - (Approx \$1,000,000)	93,600	93,600	44,586.36	49,013.64	
13. Interest and Discount on Treasury Bills	600,000	635,000	489,082.69	145,917.31	
14. Interest on Current Advances	150,000	375,000	496,505.51		121,505.51
15. Interest A.I.D. Loan for Atkinson Field/ Mckenzie Road ..	68,000	68,000	17,798.54	50,201.46	
16: Interest Contractor/ Finance - Bank of Guyana Building ..	88,200	88,200	66,913.56	21,286.44	
17. Redemption of Promis- sory Notes - Contrac- tor/Finance - Bank of Guyana Building ..	356,108	356,108	356,107.44	.56	
18. Management of Guyana Government Loans ..	10,000	10,000	3,213.49	6,786.51	
21. Repayment of Loan from C.D.C.		337,940	1,310,023.60		972,083.60
22. Interest on Loan from C.D.C.		170,655	170,655.00		
23. Interest on Loan from U.S.A.I.D. ..			877.46		877.46
TOTAL ..	14,258,496	15,027,091	15,204,421.63	957,383.58	1,134,714.21
NET AMOUNT OVER THE ESTIMATE					177,330.63

SUMMARY OF STATUTORY EXPENDITURE ACCOUNTS, 1967

Head	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$
1. GOVERNOR GENERAL ..	33,600	33,600	33,600		
2. SUPREME COURT OF JUDICATURE	225,384	225,384	246,113.88		20,729.88
4. PARLIAMENT OFFICE ..	400,432	404,700	394,799.39	9,900.61	
5. AUDIT	10,800	10,800	10,800.00		
6. OMBUDSMAN	16,444	16,444	15,504.00	940.00	
7. PUBLIC AND POLICE SERVICE COMMISSIONS	30,715	34,554	35,617.80		1,063.80
8. PUBLIC PROSECUTIONS ..	12,300	12,480	12,297.50	182.50	
13. ATTORNEY GENERAL .. .	28,080	28,280	27,165.09	1,114.91	
17. MINISTRY OF HOME AFFAIRS	12,000	12,000	19,225.27		7,225.27
18. MINISTRY OF HOME AFFAIRS - POLICE ..	10,320	10,320	13,577.88		3,257.88
65. MINISTRY OF FINANCE - PENSIONS AND GRATU- ITIES	3,093,929	3,093,929	3,241,433.28		147,504.28
66. MINISTRY OF FINANCE - PUBLIC DEBT	14,258,496	15,027,091	15,204,421.63		177,330.63
TOTAL	18,132,500	18,899,724	19,254,555.72	12,138.02	357,111.74
NET AMOUNT OVER THE ESTIMATE					<u>344,973.72</u>

R. P. Farnum
Accountant General
14.1.69

SECTION II

ACCOUNTS OF ACCOUNTING OFFICERS AND PRINCIPAL RECEIVERS OF REVENUE

(Section 7(2) (b) and (c) of the Financial Administration and Audit Ordinance)

Appropriation Accounts
Statements of Revenue

Appropriation Accounts. These show the expenditure during the year from funds voted by the National Assembly and increased or decreased during the year by approval of supplementary estimates or statements of excesses. It has been necessary for accounting expediency to include the statutory expenditure incurred during the year in respect of services which are charged by law on the Consolidated Fund and for which annual appropriation is unnecessary.

Statements of Revenue. These give the details of revenue collected during the year and payable to the Consolidated Fund.

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GOVERNOR GENERAL Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
GOVERNOR GENERAL					
Personal Emoluments	85,158.00	85,158.00	79,831.21	5,326.79	
Transport and Travelling	4,000.00	4,000.00	3,375.85	624.15	
Miscellaneous	2,000.00	2,000.00	2,275.91		275.91
upkeep of Guyana House	4,000.00	4,000.00	3,164.67	835.33	
Telegrams and Carriage of Mails	500.00	500.00	463.66	36.34	
Telephones	1,000.00	1,000.00	41.49	958.51	
	96,658.00	96,658.00	89,152.79	7,781.12	275.91
Deduct over the Estimate				275.91	
Net under the Estimate				7,505.21	
Issues from Consolidated Fund			96,658.00		
Expenditure for 1967			89,152.79		
Due to Consolidated Fund ..			7,505.21		
			33,600.00		
This Amount includes Statutory Expenditure of			33,600.00		

R. A. CHEONG
Secretary to the Office of
the Governor General
Accounting Officer.

JUDICIARY Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 2 SUPREME COURT OF JUDICATURE					
1. Personal Emoluments	493,454.00	493,456.00	522,764.84		29,308.84
2. Provision for Travelling Expenses and Subsistence Allowances for Judges and Members of Judicial Service Commission	25,000.00	25,000.00	26,645.54	432.00	1,645.54
3. Telephone Allowances	1,584.00	1,584.00	1,152.00		
4. Transport and Travelling ..	18,000.00	19,500.00	19,657.67		157.67
5. Miscellaneous	3,800.00	4,300.00	4,046.45	253.55	
6. Uniforms,	2,500.00	2,500.00	1,612.29	887.71	
7. Expenses of Jurors	76,000.00	76,000.00	53,921.72	22,078.28	
8. Expenses of Witnesses ..	38,000.00	38,000.00	31,265.80	6,734.20	
9. Law Library	4,500.00	4,500.00	3,188.40	1,311.60	
10. Editing Law Reports	2,880.00	2,880.00	2,880.00		
11. Fees to Counsel	3,800.00	3,800.00	3,348.71	451.29	
12. Court of Appeal	4,000.00	4,000.00	3,678.57	321.43	
13. Expenses of Counsel, Crown Witnesses etc. Allowed by Court of Appeal	4,000.00	4,000.00	490.00	3,510.00	
14. Interest Suitors Deposits	950.00	950.00	950.00		
15. Land Registration, Miscellaneous Expenses	1,800.00	1,800.00	1,134.27	665.73	
16. Telephones	4,200.00	4,200.00	3,567.63	632.37	
	684,468.00	686,470.00	680,303.89	37,278.16	31,112.05
Deduct over the Estimate ..				31,112.05	
Net under the Estimate				6,166.11	
Issues from Consolidated Fund Expenditure for 1967			485,843.39		
Due to Consolidated Fund			680,303.89		
			194,460.50		
This Amount includes Statutory Expenditure of			246,113.88		
HEAD 3 MAGISTRATES					
1. Personal Emoluments	442,030.00	442,031.00	427,988.51	14,042.49	
2. Travelling Expenses	44,400.00	46,796.00	41,916.66	4,879.34	
3. Miscellaneous	8,880.00	10,091.00	9,007.45	1,083.55	
4. Books and Publications ..	950.00	950.00	67.89	882.11	
5. Uniforms	2,490.00	2,490.00	1,942.54	547.46	
6. Rent of Court Rooms	20.00	20.00	20.00	20.00	
7. Inquests	25.00	25.00	106.44		81.44
8. Crown Witnesses Expenses	76,000.00	76,000.00	70,709.12	5,290.88	
9. Miscellaneous Removal Expenses Magistrates Expenses in Connection with Licensing Boards	2,850.00	2,850.00	2,572.52	277.48	
10. Remuneration of Advisory Committee to the Rent Assessors	400.00	400.00		400.00	
11. Telephones	5,000.00	5,000.00	624.11	4,375.89	
	583,045.00	586,653.00	554,935.24	31,799.20	81.44
Deduct over the Estimate				81.44	
Net under the Estimate				31,717.76	

Appropriation Account -continued.

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 3 - MAGISTRATES (CONT'D)	\$	\$	\$	\$	\$
Issues from Consolidated Fund ..			353,000.00		
Expenditure for 1967			554,935.24-		
Due to Consolidated Fund			201,935.24-		
DIVISION II JUDICIARY					
1. Purchase of Equipment	4,000.00	4,000.00	2,430.54	1,569.46	
2. Magistrates, Court					
3. Extension of the Victoria Law Courts					
	4,000.00	4,000.00	2,430.54	1,569.46	
Net under the Estimate				1,569.46	
Issue from consolidated Fund ..			2,000.00		
Expenditure for 1967			2,430.54-		
Due to Consolidated Fund			430.54-		

Revenue Account

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD III OTHER TAX REVENUE				
2. Duty on Transport and Mortgages	336,000.00	595,568.76		259,568.76
	336,000.00	595,568.76		259,568.76
Net over the Estimate				259,568.76

Revenue Account -continued

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD - IV FEES, FINES, ETC.					
1. Court Fees, Fines, Seizures	410,000.00		538,587.65		128,587.65
2. Crown Cost Recovered	16,100.00		19,163.99		3,063.99
3. Affidavit Fees	1,800.00		5,883.56		4,083.56
4. Registrar	325,000.00		368,592.07		43,592.07
5. Land Registration	6,800.00		14,778.87		7,978.87
	759,700.00		947,006.14		187,306.14
Net. over the Estimates					<u>187,306.14</u>

KENNETH W. BARNWELL

*Registrar,
Supreme Court of
Judicature,
Accounting Officer and
Principal Receiver of
Revenue*

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 4 - PARLIAMENT OFFICE					
1. Personal Emoluments	368,509.00	370,005.00	359,922.37	10,082.63	
2. Provision for Travelling Expenses and Subsistence Allowances for the Speaker, Members of the Cabinet and Members of the National Assembly	68,000.00	72,268.00	71,420.06	847.94	
3. Travelling Expenses	600.00	600.00	584.40	15.60	
4. Grant to Commonwealth Parliamentary Association ...	12,908.00	12,908.00	12,499.20	408.80	
5. Miscellaneous	900.00	1,001.00	878.88	122.12	
6. Teas for National Assembly ...	5,000.00	5,000.00	3,576.48	1,423.52	
7. Telephone Allowances	4,752.00	5,097.00	5,040.79	56.21	
8. Purchase of Books and Subscriptions to Publications	250.00	250.00	46.87	203.13	
9. Telephones	1,500.00	2,268.00	135.84	2,132.16	
	462,419.00	469,397.00	454,104.89	15,292.11	
Set under the Estimate				15,292.11	
Issues from Consolidated Fund			469,397.00		
Expenditure for 1967			454,104.89		
Due to Consolidated Fund			15,292.11		
This Amount includes Statutory Expenditure of			394,799.39		

F. A. NARINE

Clerk of the National Assembly
Accounting Officer

AUDIT, Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 5 - AUDIT					
1. Personal Emoluments	246,180.00	246,181.00	200,714.27	45,466.73	
2. Transport and Travelling	17,000.00	17,000.00	9,721.02	7,278.98	
3. Miscellaneous	1,100.00	1,100.00	917.08	182.92	
4. Telephones	1,200.00	1,500.00	1,066.42	433.58	
	265,480.00	265,781.00	212,418.79	53,362.21	
Net under the Estimate				53,362.21	
Issues from Consolidated Fund..			212,700.00		
Expenditure for 1967			212,418.79		
Due to Consolidated Fund			281.21		
This Amount includes Statutory Expenditure of			10,800.00		

D. W. DUNLOP

*Director of Audit
Accounting Officer
4th January, 1969*

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
7. Audit	14,300.00		14,042.88	257.12	
	14,300.00		14,042.88	257.12	
Net under the Estimate				257.12	

Notes:

Owing to misallocations the total Revenue is overstated by a net amount of \$615.68.

D. W. DUNLOP
*Director of Audit
Principal Receiver of Revenue
4th January, 1969*

OMBUDSMAN Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
OMBUDSMAN					
Personal Emoluments	28,496.00	28,496.00	20,929.86	7,566.14	
Travelling Expenses of the Ombudsman	1,900.00	1,900.00	960.00	940.00	
Telephone Allowance	144.00	144.00	144.00		
Transport and Travelling	300.00	300.00	43.07	256.93	
Miscellaneous	500.00	500.00	495.73	4.27	
Books and Publications	200.00	200.00	136.43	63.57	
Telephones	1,000.00	1,000.00	204.06	795.94	
Fees, Allowances and Expenses of Witnesses		500.00		500.00	
	32,540.00	33,040.00	22,913.15	10,126.85	
Under the Estimate				10,126.85	
Amounts from Consolidated Fund ..			22,000.00		
Expenditure for 1967			22,913.15-		
Amount from Consolidated Fund			913.15-		
Amount includes					
Expenditure of			15,504.00		

MILTON D. NOBEL
Secretary to the Office of the
Ombudsman
Accounting Officer.

Statement 14

PUBLIC AND POLICE SERVICE COMMISSIONS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD - 7 PUBLIC AND POLICE SERVICE COMMISSIONS					
1. Personal Emoluments	267,676.00	271,515.00	244,399.51	27,115.49	
2. Provision for Travelling Expenses of Chairman and Members	1,435.00	1,435.00	899.10	535.90	
3. Transport and Travelling	468.00	468.00	513.41		45.41
4. Miscellaneous	1,770.00	1,770.00	1,753.40	16.60	
5. Civil Service Examinations	100.00	100.00	44.40	55.60	
6. Publications	200.00	200.00	102.84	97.16	
7. Telegrams	600.00	600.00	380.48	219.52	
8. Telephones	4,000.00	4,000.00		4,000.00	
	276,249.00	280,088.00	248,093.14	32,040.27	45.41
Deduct over the Estimate				45.41	
Net under the Estimate				31,994.86	
Issues from Consolidated Fund Expenditure for 1967			248,647.00		
Due to Consolidated Fund ..			248,093.14		
			553.86		
This Amount Includes Statutory Expenditure of			35,617.80		

L. R. HAREWOOD,
Secretary
Public Service Commission
Accounting Officer
17th March, 1969

**PUBLIC PROSECUTIONS
Appropriation Account**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
8 PUBLIC PROSECUTION					
Personal Emoluments	91,042.00	91,596.00	77,346.19	14,249.81	
Allowance to Director of Public Prosecutions	300.00	300.00	297.50	2.50	
Travelling Expenses	3,200.00	4,000.00	2,792.48	1,207.52	
Miscellaneous	650.00	950.00	893.46	56.54	
Library	500.00	500.00	233.92	266.08	
Telephones	1,000.00	2,000.00	448.84	1,551.16	
	96,692.00	99,346.00	82,012.39	17,333.61	
Net under the Estimate ..			91,375.00	17,333.61	
Issues from Consolidated Fund			82,012.39-		
Expenditure for 1967			9,362.61		
Due to Consolidated Fund					
This Amount includes					
Statutory Expenditure of			12,297.50		

E. A. RAMAO
Director of Public Prosecutions
Accounting Officer.

OFFICE OF THE PRIME MINISTER

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD - 9 OFFICE OF THE PRIME MINISTER AND CABINET					
1. Personal Emoluments	170,011.00	173,012.00	170,684.83	2,327.17	
2. Transport and Travelling ..	29,200.00	39,600.00	36,825.14	2,774.86	
3. Miscellaneous	9,500.00	11,900.00	10,123.57	1,776.43	
4. Library	1,200.00	1,200.00	804.86	395.14	
5. Telegrams	2,800.00	2,800.00	656.38	2,143.62	
6. Telephones	5,000.00	5,000.00	4,985.58	14.42	
7. Travelling Expenses and Remuneration of Ministerial Private Secretaries	14,684.00	16,284.00	15,954.08	329.92	
8. Training Expenses	700.00	700.00	370.04	329.96	
9. Community Development Workers	24,500.00	24,500.00	23,831.40	668.60	
10. Clerical Assistance District Offices	22,000.00	22,000.00	18,738.00	3,262.00	
11. Grants to Voluntary Social Welfare Organisations ..	1,000.00	1,000.00	500.00	500.00	
12. Government Entertainment	9,600.00	11,600.00	7,995.51	3,604.49	
13. Upkeep of the Residence ..	2,000.00	2,000.00	1,929.47	70.53	
14. Promotion of Youth Work ..	25,000.00	25,000.00	22,907.60	2,092.40	
15. Grants to Voluntary Youth Organisations	15,400.00	15,400.00	15,400.00		
16. Visit of President Kaunda of Zambia		2,000.00	1,745.45	254.55	
17. Gifts to Independence Babies		5,000.00		5,000.00	
	332,595.00	358,996.00	333,451.91	25,544.09	
Net Under the Estimate ..				25,544.09	
Issues from Consolidated Fund			351,996.00		
Expenditure for 1967			333,451.91		
Due to Consolidated Fund ..			18,544.09		
HEAD 10 - GUYANA DEFENCE FORCE					
1. Personal Emoluments ..	1,485,434.00	1,943,057.00	1,977,551.78		34,494.78
2. Transport and Travelling ..	25,000.00	130,235.00	99,641.57	30,593.43	
3. Miscellaneous	20,000.00	20,000.00	14,377.20	5,622.80	
4. Telephones	5,000.00	5,000.00	4,996.77	3.23	
5. Rations	345,000.00	497,107.00	515,394.80		18,287.80
6. Uniforms	31,000.00	77,518.00	64,565.56	12,952.44	
7. Ammunition, Arms and Equipment	72,000.00	72,000.00	21,328.14	50,671.86	
8. Fuel, Light and Sanitation..	23,000.00	50,239.00	43,331.25	6,907.75	
9. Maintenance of Transport ..	92,000.00	92,000.00	81,855.66	10,144.34	
10. Maintenance of Communica- tions	11,000.00	11,000.00	11,547.09		547.09
11. Maintenance of Furniture ..	7,500.00	13,999.00	13,655.53	343.47	
12. Maintenance of Buildings and Compounds	85,500.00	85,500.00	50,377.68	35,122.32	
13. Training	85,000.00	151,768.00	159,894.99		8,126.99
14. Funeral Expenses	100.00	1,708.00	1,708.35		35
15. Rental of Quarters Seconded Personnel	10,000.00	12,113.00	10,863.44	1,249.56	
16. Laundry	50,000.00	50,000.00	33,649.60	16,350.40	
17. Health Services	14,000.00	14,000.00	14,888.33		888.33
18. Maintenance of Band	400.00	400.00	229.00	171.00	
19. Maintenance of Dogs	1,000.00	2,541.00	2,456.23	84.77	
	2,362,934.00	3,230,185.00	3,122,312.97	170,217.37	62,345.34

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
D - GUYANA DEFENCE (CCNT'D)					
Over the Estimate				62,345.34	
Under the Estimate				107,872.03	
Issues from Consolidated Fund			3,230,185.00		
Expenditure for 1967			3,122,312.97		
Due to Consolidated Fund ..			107,872.03		
ON V- PRIME MINISTER					
Food Programmes	20,000.00	20,000.00	6,877.95	13,122.05	33,133.81
Aided Self.Help Projects ..	80,000.00	130,000.00	163,133.81		533,491.04
Purchase of Equipment	500,000.00	500,000.00	1,033,491.04		
Buildings	170,000.00	170,000.00	148,263.04	21,736.96	
Youth Training and Welfare	75,000.00	75,000.00	40,866.87	34,133.13	
Specified Independence		10,000.00	3,400.22	6,599.78	
Projects		17,000.00	17,000.00		
National Efficiency Campaign		60,000.00		60,000.00	
Guyana Youth Corps					
	845,000.00	982,000.00	1,413,032.93	135,591.92	566,624.85
Deduct under the Estimate					135,591.92
Net over the Estimate					431,032.93
Issues from Consolidated Fund			982,000.00		
Expenditure for 1967			1,413,032.93		
Due to Consolidated Fund ..			431,032.93		

OSCAR L. HENRY,
Permanent Secretary, Office of the Prime Minister,
Accounting Officer.

MINISTRY OF EXTERNAL AFFAIRS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD II - MINISTRY OF EXTERNAL AFFAIRS					
1. Personal Emoluments	825,537.00	825,539.00	636,291.04	189,247.96	
2. Transport and Travelling ..	22,730.00	64,030.00	67,959.97		3,929.97
3. Miscellaneous	7,000.00	14,500.00	15,856.95		1,356.95
4. Transport Expenses of Officers Posted Overseas	22,000.00	22,000.00	7,749.09	14,250.91	
5. Maintenance and Operation of Vehicles	12,000.00	12,000.00	7,332.69	4,667.31	
6. Uniforms	2,000.00	2,000.00	45.43	1,954.57	
7. Telephones	13,000.00	20,000.00	23,350.37		3,350.37
8. Stationery & Office Supplies	4,500.00	14,328.00	12,594.73	1,733.27	
9. Books & Publications	4,000.00	5,098.00	4,907.77	190.23	
10. Postage, Cables and Telegrams	14,000.00	39,500.00	37,049.78	2,450.22	
11. Entertainment Expenses	4,000.00	5,800.00	4,713.18	1,086.82	
12. Rents, Rates, Insurance Premiums. etc.	181,900.00	181,900.00	189,556.93		7,656.93
13. Light, Fuel & Heating	8,000.00	8,000.00	7,364.11	635.89	
14. Contribution National Insurance Scheme	3,500.00	6,680.00	4,788.14	1,891.86	
15. Expenses for Printing and Distributing of Information Material	1,000.00	2,500.00	1,052.01	1,447.99	
16. Expenses of Guyana Boundaries Commissions	30,000.00	30,000.00	24,044.09	5,955.91	
17. Contribution to the U. N. Organisation		111,328.00	110,741.18	586.82	
18. Contribution to the Common- wealth Secretariat		19,600.00	13,756.80	5,843.20	
19. Contribution to the Common- wealth Foundation		26,400.00	9,900.00	16,500.00	
20. Special Allowance to A. R. Ali		320.00	320.00	320.00	
21. Special Hospitality Expenses		11,500.00	10,945.07	554.93	
	1,155,167.00	1,423,023.00	1,189,999.33	249,317.89	16,294.22
Deduct over the Estimate ..				16,294.22	
Net under the Estimate.				233,023.67	
Issues from Consolidated Fund			967,237.00		
Expenditure for 1967			1,189,999.33		
Due to Consolidated Fund ..			222,762.33		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
MINISTRY OF EXTERNAL AFFAIRS	\$	\$	\$	\$	\$
Purchase of Equipment ..	33,800.00	50,455.00	70,250.38		19,795.38
Redecoration of High Commis- sioners Residence Abroad		7,200.00	7,200.00		
	33,800.00	57,655.00	77,450.38		19,795.38
Net over the Estimate					19,795.38
Issues from Consolid. Fund .			57,655.00		
Expenditure for 1967 ..			77,450.38-		
Due to consolidated Fund			19,795.38-		

R. E. JACKSON
*Permanent Secretary
 Ministry of External Affairs
 Accounting Officer*

MINISTRY OF ECONOMIC DEVELOPMENT

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 12- MINISTRY OF ECONOMIC DEVELOPMENT					
1. Personal Emoluments	292,736.00	292,736.00	268,079.34	24,656.66	
2. Transport & Travelling . . .	29,500.00	29,500.00	27,963.53	1,536.47	
3. Miscellaneous	5,000.00	5,000.00	4,949.28	50.72	
4. Land & Water Transport .. .	2,000.00	2,000.00	1,891.09	108.91	
5. Books and Publications .. .	1,500.00	1,500.00	1,232.88	267.12	
6. Telegrams	1,500.00	1,500.00	225.39	1,274.61	
7. Telephones	7,000.00	7,000.00	4,359.62	2,640.38	
8. Preparation of Consumers Price Index	900.00	900.00	1,723.25		823.25
9. Rental & Maintenance of Equipment	17,000.00	17,000.00	11,850.00	5,150.00	
10. Data Processing Cards, Stationery Etc.	4,000.00	4,000.00	577.94	3,422.06	
11. Statistical Surveys	45,000.00	45,000.00	31,825.56	13,174.44	
12. Contribution to Cost of United Nations Local Office	16,650.00	19,227.00	19,227.00		
13. Contribution to U.N.I.C.E.F.	1,500.00	1,500.00	1,500.00		
14. Rest House Facilities at Hogstye, Corentyne	2,000.00	2,000.00	646.00	1,354.00	
15. Grant to Guyana Co-operative Union Limited	10,000.00	10,000.00	10,000.00		
16. Training Course for Personnel of Co-operative Societies	2,000.00	2,000.00	612.66	1,387.34	
17. Expenses District Co operative Offices	1,500.00	1,500.00	1,025.40	474.60	
18. Sibsidy, Guyana Development Corporation	270,000.00	270,000.00	270,000.00		
	709,786.00	712,363.00	657,688.94	55,497.31	823.25
Deduct over the Estimate ..				823.25	
Net under the Estimate				54,674.06	
Issues from Consolid. Fund ..			694,840.00		
Expenditure for 1967			657,688.94		
Due to Consolidated Fund ..			37,151.06		

AUBREY BARKER
Permanent Secretary, Ministry
of Economic Development
Accounting Officer.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION VII - MINISTRY OF ECONOMIC DEVELOPMENT					
1. Purchase of Equipment	1,000.00	1,000.00	66.45	933.55	
2. Industrial Development	560,130.00	560,130.00	447,339.54	112,790.46	
3. Specialist Assistance	200,000.00	200,000.00	100,720.21	99,279.79	
4. Feasibility Studies	1,020,000.00	1,020,000.00	647,446.28	372,553.72	
	1,781,130.00	1,781,130.00	1,195,572.48	585,557.52	
Net under the Estimate ..				585,557.52	
Issues from Consolidated Fund			1,274,500.00		
Expenditure for 1967			1,195,572.48-		
Due to Consolidated Fund ..			78,927.52		
DIVISION XIII - MINISTRY OF TRADE					
6. Co-operative Development	100,000.00	100,000.00	83,399.36	16,600.64	
7. Purchase of Equipment ..	2,000.00	2,000.00	1,077.48	922.52	
	102,000.00	102,000.00	84,476.84	17,523.16	
Net under the Estimate ..				17,523.16	
Issues from Consolidated Fund			98,000.00		
Expenditure for 1967			84,476.84-		
Due to Consolidated Fund			13,523.16		

AUBREY BARKER,
Permanent Secretary,
Ministry of Economic Development,
Accounting Officer.

ATTORNEY GENERAL Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 13- ATTORNEY GENERAL					
1. Personal Emoluments	172,522.00	172,523.00	175,919.80		3,396.80
2. Provision for Travelling Ex- penses of the Attorney General	2,880.00	3,080.00	1,965.09	1,114.91	
3. Transport and Travelling ..	1,000.00	1,000.00	1,643.60		643.60
4. Miscellaneous	900.00	1,400.00	1,244.22	155.78	
5. Library	5,500.00	5,500.00	6,460.88		960.88
6. Telephones	2,000.00	2,000.00	2,000.00		
	184,802.00	185,503.00	189,233.59	1,270.69	5,001.28
Deduct under the Estimate ..					1,270.69
Net over the Estimate					3,730.59
Issues from Consolidated Fund Expenditure for 1967			183,103.00		
Due to Consolidated Fund ..			189,233.59		
			6,130.59		
This Amount includes Statutory Expenditure of			27,165.09		
HEAD 14 - ATTORNEY GENERAL- OFFICIAL RECEIVER					
1. Personal Emoluments	59,607.00	59,608.00	50,790.84	8,817.16	
2. Transport and Travelling	2,000.00	2,000.00	565.05	1,434.95	
3. Miscellaneous	1,000.00	1,000.00	805.62	194.38	
4. Library	500.00	500.00	553.73		53.73
5. Legal Costs, Fees etc. . . .	24,000.00	24,000.00	9,976.65	14,023.35	
6. Ex-Gratia Payment		1,750.00	1,750.00		
	87,107.00	88,858.00	64,441.89	24,469.84	53.73
Deduct over the Estimate Net under the Estimate				53.73	
				24,416.11	
Issues from Consolidated Fund			66,728.00		
Expenditure for 1967			64,441.89		
Due to Consolidated Fund			2,286.11		
HEAD 15 - ATTORNEY GENERAL - DEEDS REGISTRY					
1. Personal Emoluments	91,065.00	95,034.00	80,198.29	14,835.71	
2. Transport and Travelling	2,140.00	2,140.00	1,335.95	804.05	
3. Miscellaneous	380.00	680.00	482.49	197.51	
4. Uniforms	160.00	160.00	15.20	144.80	
5. Land Registration Miscellaneous Expenses ..	100.00	100.00	33.75	66.25	
6. Fees for Examination of Patents	615.00	615.00	237.50	377.50	
7. Telephones	2,800.00	2,800.00	301.76	2,498.24	
	97,260.00	101,529.00	82,604.94	18,924.06	
Net under the Estimate				18,924.06	
Issues from Consol. Fund Expenditure for 1967			91,100.00		
Due to Consolidated Fund			82,604.94		
			8,495.06		

M. SHAHABUDEEN
Solicitor General
Accounting Officer

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
IV - FEES, FINES, ETC.	\$	\$	\$	\$	\$
Official Receiver, Etc.	38,000,00		12,619,65	25,380,35	
Net Under the Estimate ..	38,000,00		12,619,65	25,380,35	
				25,380,35	

J. JORGE,
*Crown Solicitor, Public Trustee
 & Official Receiver,
 Principal Receiver of Revenue.*

MINISTRY OF INFORMATION Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimate	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 16 - MINISTRY OF INFORMATION					
1. Personal Emoluments	145,336.00	145,336.00	132,268.52	13,067.48	
2. Transport & Travelling ..	8,100.00	8,600.00	5,305.29	3,294.71	
3. Miscellaneous	2,500.00	3,800.00	2,271.16	1,528.84	
4. Library	1,700.00	1,700.00	1,558.08	141.92	
5. Telegrams	200.00	3,200.00	2,083.90	1,116.10	
6. Telephones	4,500.00	4,500.00	2,001.47	2,498.53	
7. Distribution Expenses Pub- lications Etc.	10,000.00	17,100.00	15,856.26	1,243.74	
8. Purchase of Films	12,500.00	12,500.00	8,581.65	3,918.35	
9. Production of Films, Photo- graphs and other Visual Aids	26,500.00	26,500.00	25,510.06	989.94	
10. Maintenance of Film and Pro- jection Equipment	1,700.00	1,700.00	1,085.40	614.60	
11. Broadcasting General	12,000.00	18,500.00	16,371.55	2,128.45	
12. Fees for Performing Rights	3,800.00	3,800.00	3,800.00		
13. Mobile Units Operation and Maintenance	6,000.00	9,000.00	6,772.28	2,227.72	
14. Exhibition and Fairs	500.00	500.00	180.39	319.61	
	235,336.00	256,736.00	223,646.01	33,089.99	
Net under the Estimate				33,089.99	
Issues from Consolidated Fund Expenditure for 1957			228,000.00		
Due to Consolidated Fund ..			223,646.01		
			4,353.99		

M. V. SPENCER

*Permanent Secretary,
Ministry of Information,
Accounting Officer.*

Appropriation Account -continued

VISION IX - MINISTRY OF INFORMATION	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
Development Programme - Publishing and Publicising	5,000.00	29,850.00	7,625.31	22,224.69	
Purchase of Equipment	30,000.00	30,000.00	8,148.68	21,851.32	
	35,000.00	59,850.00	15,773.99	44,076.01	
Net under the Estimate				44,076.01	
Issues from Consolidated Fund Expenditure for 1967			56,200.00		
Due to Consolidated Fund			15,773.99		
			40,426.01		

M. V. SPENCER

Permanent Secretary,
Ministry of Information
Accounting Officer.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
35. Sale of Official Publication	19,000.00		20,210.38		1,210.38
	19,000.00		20,210.38		1,210.38
Net over the Estimate					1,210.38

M. V. A. SPENCER,

Permanent Secretary,
Ministry of Information,
Principal Receiver of Revenue.

MINISTRY OF HOME AFFAIRS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 17 - MINISTRY OF HOME AFFAIRS					
1. Personal Emoluments	182,713.00	182,714.00	182,270.10	443.90	
2. Transport & Travelling	7,000.00	7,000.00	3,666.30	3,333.70	
3. Miscellaneous	2,000.00	2,000.00	1,840.86	159.14	
4. Library & Publications	500.00	500.00	374.66	125.34	
5. Telegrams	500.00	500.00	48.82	451.18	
6. Telephones	60,000.00	60,000.00	47,010.78	12,989.22	
7. Grant to Ex Servicemen's Association	3,100.00	3,100.00	3,100.00		
8. Commonwealth War Graves Commission upkeep of war Graves	574.00	574.00		574.00	
9. Repatriation	8,000.00	8,000.00	6,199.95	1,800.04	
10. Expenses General Emergency	1,000.00	61,000.00	35,623.98	25,376.02	
11. Expenses Elections Commission	20,500.00	20,500.00	10,967.93	9,532.07	
12. Independence Anniversary		13,500.00	7,038.13	6,461.87	
	285,887.00	359,388.00	298,141.52	61,246.48	
Net under the Estimate ..				61,246.48	
Issues from Consolidated Fund			365,718.65		
Expenditure for 1967 ..			298,141.52		
Due to Consolidated Fund			67,577.13		
This Amount includes Statutory Expenditure of			19,225.27		
HEAD 18 - MINISTRY OF HOME AFFAIRS - POLICE					
1. Personal Emoluments	4,854,160.00	4,854,161.00	4,689,997.90	164,163.10	
2. Transport and Travelling	290,000.00	318,000.00	331,519.94		13,519.94
3. Miscellaneous	13,000.00	16,555.00	11,653.44	4,901.56	
4. Uniforms	229,000.00	234,000.00	224,133.77	9,866.23	
5. Books	4,500.00	4,500.00	3,889.23	610.77	
6. Maintenance and Operation of Air, Land & Water Transport	162,000.00	162,000.00	143,576.42	18,423.58	
7. Maintenance of Communication Equipment	15,000.00	15,000.00	11,989.96	3,010.04	
8. Maintenance of Office Equipment	2,000.00	2,000.00	1,818.85	181.15	
9. Maintenance of Generating Plant and Equipment	4,000.00	4,000.00	3,168.64	831.36	
10. Maintenance of Dogs	8,300.00	8,300.00	4,236.54	4,063.46	
11. Maintenance of Mounts and Saddlery	35,000.00	35,000.00	24,945.80	10,054.20	
12. Maintenance of Compounds ..	10,500.00	10,500.00	7,365.37	3,134.63	
13. Maintenance of Traffic Lights & Road Signs	15,000.00	15,000.00	11,535.95	3,464.05	
14. Road Traffic Education	12,000.00	12,000.00	4,457.99	7,542.01	
15. Ammunition, Arms & Equipment	73,000.00	73,000.00	64,753.20	8,246.80	
16. Photographic Equipment & Technical Aids	3,000.00	3,000.00	2,359.00	641.00	
17. Rent of Quarters	1,000.00	1,000.00	970.00	30.00	
18. Furniture & Bedding	29,000.00	29,000.00	26,423.33	2,576.67	
19. Lighting	14,000.00	14,000.00	13,780.48	219.52	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
AD 18 - MINISTRY OF HOME AFFAIRS - POLICE (CONT'D)					
<i>Brought Forward</i>					
0. Sanitation & Labourers, Tools	6,500.00	6,500.00	6,430.46	69.54	
1. Medical Expenses	5,000.00	5,000.00	2,688.25	2,311.75	
2. Funeral Expenses	600.00	830.00	689.00	141.00	
3. Court Expenses	20,000.00	20,000.00	14,225.13	5,774.87	
4. Prisoners, Rations	16,000.00	19,500.00	18,174.39	1,325.61	
5. Conveyance of Prisoners ..	6,500.00	6,500.00	5,060.59	1,439.41	
26. Prevention & Detection of Crime	28,000.00	28,000.00	28,033.24		33.24
27. Security Precautions	30,000.00	40,000.00	40,165.00		165.00
28. Rural Constables	8,200.00	8,200.00	1,124.46	7,075.54	
29. Special Constabulary	140,000.00	218,000.00	217,992.98	7.02	
30. Training Equipment	2,000.00	2,000.00	804.96	1,195.04	
31. First Aid	300.00	300.00	240.20	59.80	
32. Revenue Protection	7,000.00	7,000.00	4,787.50	2,212.50	
33. Welfare Fund	8,000.00	8,000.00	7,481.12	518.88	
34. Refreshments Early Parade ..	1,200.00	1,200.00	920.46	279.54	
35. Cleaning of Pounds	1,500.00	1,500.00	637.25	862.75	
36. Upkeep of Parade Ground ..	3,000.00	3,000.00	281.16	2,718.84	
37. Passports	8,000.00	8,000.00	5,379.82	2,620.18	
38. Musketry Prizes	1,000.00	1,000.00	999.10	90	
39. Upkeep of Band	2,500.00	2,500.00	2,075.59	424.41	
40. Control of Explosives	78,000.00	78,000.00	73,199.01	4,800.99	
41. Grant in Aid of Local Forces Rifle Club	750.00	750.00	750.00		
	6,148,510.00	6,276,796.00	6,014,715.48	275,798.70	13,718.18
Deduct over the Estimate ..				13,718.18	
Net under the Estimate				262,080.52	
Issues from Consolidated Fund Expenditure for 1967			6,042,449.00		
Due to Consolidated Fund ..			6,014,715.48		
			27,733.52		
This amount includes Statutory Expenditure of					13,577.88

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 19 - MINISTRY OF HOME AFFAIRS - PRISONS					
1. Personal Emoluments	713,711.00	713,711.00	672,926.87	40,784.13	
2. Transport and Travelling .. .	19,000.00	19,000.00	11,635.04	7,364.96	
3. Miscellaneous	6,000.00	6,000.00	3,480.74	2,519.26	
4. Dietary	136,000.00	136,000.00	130,812.29	5,187.71	
5. Clothing, Bedding & Equipment	24,000.00	24,000.00	8,875.31	15,124.69	
6. Fuel, Light & Sanitation .. .	19,000.00	19,000.00	17,195.73	1,804.27	
7. Tools, Appliances Etc. .. .	1,000.00	1,000.00	3,991.87		2,991.87
8. Uniforms for Officers and Matrons	22,250.00	22,250.00	8,447.07	13,802.93	
9. Library & Publications .. .	1,500.00	1,500.00	1,532.58		32.58
10. Bakery	18,000.00	18,000.00	11,138.52	6,861.48	
11. Training Facilities	3,000.00	3,000.00	2,395.80	604.20	
12. Farms	15,500.00	18,222.00	14,563.23	3,658.77	
13. Executioner's Fees	150.00	150.00		150.00	
14. Upkeep of Building & Grounds	4,000.00	4,000.00	2,916.96	1,083.04	
15. Dental Plates etc. and Spectacles for Prisoners .. .	1,000.00	1,000.00	9.67	990.33	
16. Maintenance Land & Water Transport	3,000.00	3,800.00	2,316.73	1,483.27	
17. Prison Industries	1,000.00	1,000.00	539.01	460.99	
18. Grants towards Travelling of Chaplains	500.00	500.00	500.00		
19. Gratuity Schemes for Young Offenders	1,000.00	1,000.00	781.14	218.86	
20. Watching of Hospitalised Prisoners	1,000.00	1,000.00	315.00	685.00	
21. Earning Scheme	9,500.00	9,500.00	2,553.00	6,947.00	
22. Pig Development Scheme .. .	22,000.00	32,700.00	28,058.49	4,641.51	
23. Funeral Expenses	300.00	300.00		300.00	
24. Welfare fund Expenses .. .	600.00	600.00	417.64	182.36	
	1,023,011.00	1,037,233.00	925,402.69	114,854.76	3,024.45
Deduct over the Estimate .. .				3,024.45	
Net under the Estimate				111,830.31	
Issues from Consolidated Fund Expenditure for 1967			1,036,233.00		
Due to Consolidated Fund .. .			925,402.69		
			110,830.31		
HEAD 20 - MINISTRY OF HOME AFFAIRS - FIRE PROTECTION SERVICES					
1. Personal Emoluments	530,893.00	573,734.00	551,180.02	22,553.98	
2. Transport & Travelling .. .	15,000.00	18,736.00	18,206.78	529.22	
3. Miscellaneous	2,600.00	2,600.00	2,134.57	465.43	
4. Uniforms & Bedding	28,350.00	32,350.00	24,215.32	8,134.68	
5. Fuel, Oil & Grease	9,000.00	9,000.00	7,690.85	1,309.15	
6. Spares, Repairs and Replace- ments	40,000.00	48,545.00	33,519.75	15,025.25	
7. Ambulance and First Aid Equipments	1,500.00	1,500.00	550.12	949.88	
8. Auxiliary Unit	2,900.00	2,900.00	1,484.67	1,415.33	
9. Maintenance of Pipelines in Commercial Area	1,000.00	1,000.00	31.20	968.80	
10. Funeral Expenses	600.00	600.00	200.00	400.00	
11. Expenses, Training Courses	1,000.00	1,000.00	246.00	754.00	
12. Purchase of Fire Equipment for Government Buildings..	10,000.00	10,000.00	5,059.15	4,940.85	
	642,843.00	701,965.00	644,518.43	57,446.57	
Net under the Estimate				57,446.57	
Issues from Consolidated Fund Expenditure for 1967			700,965.00		
Due to Consolidated Fund .. .			644,518.43		
			56,446.57		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
21 - MINISTRY OF HOME AIRS - PRINTERY					
Personal Emoluments	25,773.00	25,773.00	23,459.47	2,313.53	
Transport & Travelling ..	1,250.00	1,250.00	953.94	296.06	
Miscellaneous	1,100.00	1,100.00	914.85	185.15	
Public Printing Regulated by Contract	226,000.00	226,000.00	210,915.79	15,084.21	
Additional Printing and Binding	232,700.00	232,700.00	206,235.41	26,464.59	
Advertisements	40,000.00	40,000.00	27,726.32	12,273.68	
Central Stationery Store	98,000.00	101,500.00	98,757.45	2,742.55	
Maintenance of Equipment & Spare Parts	9,500.00	9,500.00	6,764.47	2,735.53	
	634,323.00	637,823.00	575,727.70	62,095.30	
Net under the Estimate ..				62,095.30	
Issues from Consolidated Fund			636,823.00		
Expenditure for 1967			575,727.70-		
Due to Consolidated Fund ..			61,095.30		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 22 - MINISTRY OF HOME AFFAIRS - PROBATION & WELFARE SERVICE					
1. Personal Emoluments	209,640.00	209,641.00	191,254.50	18,386.50	
2. Transport & Travelling	23,000.00	23,000.00	22,537.70	462.30	
3. Miscellaneous	3,825.00	3,825.00	3,145.82	679.18	
4. Books & Publications	300.00	300.00	371.45		71.45
5. Dietary	12,700.00	14,200.00	12,854.14	1,345.86	
6. Fuel & Light	1,200.00	1,350.00	1,126.91	223.09	
7. Clothing and Bedding	4,500.00	4,850.00	3,369.21	1,480.79	
8. Workshop Tools, Appliances & Materials	5,000.00	5,000.00	3,613.46	1,386.54	
9. Earnings, Gratuities, Pocket Money to Boys and Purchase of Tools for Discharged Boys	2,400.00	2,400.00	2,327.43	72.57	
10. Bakery	7,700.00	7,700.00	6,679.22	1,020.78	
11. Sanitation and Drainage	1,000.00	1,000.00	608.40	391.60	
12. Arable Farm	1,850.00	1,850.00	1,253.97	596.03	
13. Maintenance of Koker	500.00	500.00	395.44	104.56	
14. Maintenance of Stock Farm . . .	6,200.00	6,200.00	5,302.35	897.65	
15. Maintenance of Compound . . .	3,000.00	3,824.00	3,189.72	634.28	
16. Remand Home for Boys	5,500.00	7,000.00	6,679.57	320.43	
17. Grant to Salvation Army for After Care Work	2,760.00	2,760.00	2,760.00		
18. Grant to Salvation Army for Belfield Girl's School Maintenance & Expenses	12,350.00	12,350.00	12,350.00		
19. Grant to Discharged Prisoners' Aid Committee	8,000.00	8,000.00	7,410.05	589.95	
	311,425.00	315,750.00	287,229.34	28,592.11	71.45
Deduct over the Estimate				71.45	
Net under the Estimate				28,520.66	
Issues from Consolidated Fund Expenditure for 1967			314,750.00		
Due to Consolidated Fund			287,229.34-		
			27,520.66		
HEAD 65 - MINISTRY OF FINANCE PENSIONS AND GRATUITIES					
3. Police Reward Funds, Pensions	600.00	600.00	441.90	158.10	
4. Police Pensions, Gratuities and Lump Payments	345,000.00	345,000.00	414,683.80		69,683.80
	345,600.00	345,600.00	415,125.70	158.10	69,683.80
Deduct under the Estimate					158.10
Net over the Estimate					69,525.70
Issues from Consolidated Fund Expenditure for 1967			393,949.00		
Due to Consolidated Fund			415,125.70-		
			21,176.70-		
This Amount Includes Statutory Expenditure of			415,125.70		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
N X- MINISTRY OF AFFAIRS	\$	\$	\$	\$	\$
Prison D'endragt		27,000.00	18,158.00	8,842.00	
son Improvement	30,000.00	30,000.00	22,729.00	7,271.00	
stal					
roved Schools	60,000.00	60,000.00	40,147.46	19,852.54	
bation Officers Housing ..		9,000.00	8,298.00	702.00	
tions - New and Extensions					
p old	152,000.00	152,000.00	95,698.57	56,301.43	
of Transport and Marine					
rkshop					
ipment - Land, Air and					
ater Transport	414,900.00	414,900.00	173,986.98	240,913.02	
ining School	10,000.00	10,000.00		10,000.00	
ice quarters	200,000.00	200,000.00	83,112.80	116,887.20	
e Ambulance Stations					
Fire Boat					
ipment	10,000.00	67,110.00	59,940.07	7,169.93	
Building	5,000.00	5,000.00		5,000.00	
ipment	53,000.00	53,000.00	1,784.00	51,216.00	
chase of Equipment	59,250.00	91,250.00	67,416.95	23,833.05	
ependence	5,000.00	85,239.00	59,859.01	25,379.99	
ional Registration	350,000.00	660,000.00	572,887.02	87,112.98	
e Water Supply for Mazaruni					
rison		28,663.00	27,089.94	1,573.06	
	1,349,150.00	1,893,162.00	1,231,107.80	662,054.20	
under the Estimate				662,054.20	
ues from Consolidated Fund			1,693,162.00		
enditure for 1967			1,231,107.80		
to Consolidated Fund			462,054.20		

Mr. C. MONGUL,
Permanent Secretary,
Ministry of Home Affairs,
Accounting Officer,
23rd. January, 1969

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
8. Police	75,100.00		94,333.16		19,233.16
9. Prisons	25,000.00		16,881.10	8,118.90	94.75
10. Fire Protection	200.00		294.75		
11. Essequibo Boys School	7,000.00		6,780.74	219.26	
36. Citizenship Registration Fees etc.			1,162.50		1,162.50
	107,300.00		119,452.25	8,338.16	20,490.41
Deduct under the Estimate ..					8,338.16
Net over the Estimate					12,152.25

Mr. C. MONGUL,
 Permanent Secretary,
 Ministry of Home Affairs,
 Principal Receiver of Revenue.
 23rd January, 1969.

MINISTRY OF LOCAL GOVERNMENT

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 23 - MINISTRY OF LOCAL GOVERNMENT					
1. Personal Emoluments	381,012.00	381,013.00	344,285.19	36,727.81	
2. Transport & Travelling	51,000.00	51,000.00	46,380.79	4,619.21	
3. Miscellaneous	5,000.00	5,400.00	4,904.49	495.51	
4. Uniforms	1,200.00	1,200.00	1,058.78	141.22	
5. Telegrams	100.00	100.00	4.50	95.50	
6. Telephones	7,000.00	7,000.00	742.86	6,257.14	
7. Water Transport	9,350.00	9,350.00	6,273.34	3,076.66	
8. Publications	300.00	300.00	54.76	245.24	
9. House Rent	1,000.00	1,000.00	471.61	528.39	
10. Entertainment Expenses	960.00	960.00	685.06	274.94	
11. Miscellaneous Expenses, County and Rest Houses	4,000.00	4,832.00	3,468.43	1,363.57	
12. Property Surveys and Inspections	17,500.00	17,500.00		17,500.00	
13. Drawing Materials and Equipment	5,400.00	5,400.00	3,012.27	2,387.73	
14. Cost of Operating Lethal Chamber	125.00	125.00	103.20	21.80	
15. Grants to Village Authorities towards Administrative Expenses	7,120.00	7,120.00	7,119.60	40	
16. Grant to Morawhanna Country District	800.00	800.00	800.00		
17. Contributions towards mainten- ance of Roads and Streets, Georgetown	137,500.00	137,500.00	137,500.00		
18. Contributions towards Mainten- ance of Roads and Streets New Amsterdam	30,000.00	30,000.00	30,000.00		
	659,367.00	660,500.00	585,864.88	73,735.12	
Net under the Estimate				73,735.12	
Issues from Consolidated Fund Expenditure for 1967			606,000.00		
Due to Consolidated Fund			586,864.88		
			19,135.12		
HEAD 24 - MINISTRY OF LOCAL GOVERNMENT - INTERIOR					
1. Personal Emoluments	202,301.00	202,301.00	190,421.91	11,879.09	
2. Transport & Travelling	28,500.00	28,500.00	26,998.43	1,501.57	
3. Miscellaneous	1,075.00	1,075.00	859.62	215.38	
4. Land & Water Transport	16,100.00	16,100.00	18,106.50		2,006.50
5. Labour and Rations for Labour	6,500.00	6,500.00	4,370.92	2,129.08	
6. Uniforms	2,410.00	2,410.00	1,925.21	484.79	
7. Books and Registers	250.00	250.00	277.38		27.38
8. Materials & Equipment	2,300.00	2,300.00	2,032.71	267.29	
9. Entertainment Expenses	700.00	700.00	613.29	86.71	
10. House Rent	2,000.00	2,000.00	328.58	1,671.42	
11. Miscellaneous Expenses rest Houses	4,000.00	4,000.00	2,743.58	1,256.42	
12. Amerindian Captains	10,260.00	10,575.00	10,332.00	243.00	
13. Amerindian Depots wages and Caretakers Maintenance	4,400.00	4,400.00	3,686.78	713.22	
14. Amerindian Welfare Scholarship Funds and books	6,000.00	6,000.00	365.50	5,634.50	
15. Upper Mazaruni Amerindian district Agricultural Development of	1,100.00	1,100.00	636.00	464.00	
16. Grants to Churches for Services among Amerindians	26,000.00	26,000.00	23,625.00	2,375.00	
	313,896.00	314,211.00	287,323.41	28,921.47	2,033.88
Deduct over the Estimate				2,033.88	
Net under the Estimate				26,887.59	
Issues from Consolidated Fund Expenditure for 1967			314,211.00		
Due to Consolidated Fund			287,323.41		
			26,887.59		

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XI— MINISTRY OF LOCAL GOVERNMENT					
1. Establishment of New Local Authorities	90,000.00	90,000.00	6,768.54	83,231.46	
2. Capital Grants to Local Authorities					
3. New Amsterdam Water Supply					
4. New Amsterdam Concrete Drains					
5. Loans to Local Authorities	45,000.00	45,000.00	24,586.50	20,413.50	
6. Local Authority Roads	100,000.00	100,000.00	19,695.27	80,304.73	
7. Purchase of Equipment	17,750.00	17,751.00	9,815.17	7,935.83	
8. Rest Shelter and Hostels	18,000.00	18,000.00	13,284.99	4,715.01	
9. Removal of Administrative Headquarters from Orinduik to Kurukabarry					
10. General Development	30,000.00	52,608.00	43,054.17	9,553.83	
11. Roads	30,000.00	30,000.00	21,287.17	8,712.83	
12. Amerindian Lands Commission		50,000.00	19,823.95	30,176.05	
	330,750.00	403,359.00	158,315.76	245,043.24	
Net under the Estimate				245,043.24	
Issues from Consolidated Fund Expenditure for 1967			282,550.00		
Due to Consolidated Fund			158,315.76		
			124,234.24		

V. J. CORREIA,

Permanent Secretary,
Ministry of Local Government,
Accounting Officer.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
IV - FEES, FINES, ETC.	\$	\$	\$	\$	\$
Local Government Board	100.00		2,587.03		2,487.03
District Commissioners, Fees	4,600.00		5,627.02		1,027.02
	4,700.00		8,214.05		3,514.05
Net over the Estimate ..					3,514.05
IV - FEES FINES, ETC.					
Motor Vehicles and Road Traffic Ordinance	120,000.00		124,206.73		4,206.73
	120,000.00		124,206.73		4,206.73
Net over the Estimate					4,206.73
IX - SUNDRY CONTRIBUTIONS AND OTHER RECEIPTS					
Contribution by the Mayor and Town Council, Georgetown, towards Fire Protection	96,000.00		101,334.41		5,334.41
Contribution by the Mayor and Town Council, New Amsterdam Towards Fire Protection	9,600.00		9,600.00		
Contribution by Mayor and Town Council Georgetown, Towards Sea Defences	2,500.00		2,524.13		24.13
	108,100.00		113,458.54		5,358.54
Net over the Estimate					5,358.54

V. J. CORREIA,

Permanent Secretary,
Ministry of Local Government,
Principal Receiver of Revenue.

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Appropriation Account

Statement 23

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 25 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
1. Personal Emoluments	386,762.00	386,762.00	339,024.89	47,737.11	
2. Transport & Travelling	8,000.00	8,000.00	7,799.31	200.69	
3. Miscellaneous	3,000.00	3,000.00	2,777.84	222.16	
4. Telegrams	1,500.00	1,500.00	682.99	817.01	
5. Telephones	21,000.00	21,000.00	20,777.77	222.23	
	420,262.00	420,262.00	371,062.80	49,199.20	
Net under the Estimate				49,199.20	
Issues from Consolidated Fund Expenditure for 1967			381,146.00		
Due to Consolidated Fund			371,062.80-		
			10,083.20		
HEAD 26 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - AGRICULTURE					
1. Personal Emoluments	588,599.00	588,600.00	522,584.37	66,015.63	
2. Transport & Travelling	93,000.00	93,000.00	86,338.57	6,661.43	
3. Miscellaneous	6,500.00	6,500.00	5,906.78	593.22	
4. Water Transport	12,000.00	12,000.00	11,490.73	509.27	
5. Library & Publications	5,000.00	5,000.00	7,396.91		2,396.91
6. Laboratories and Equipment Maintenance	21,000.00	21,000.00	21,688.05		
7. Botanic Gardens	72,000.00	76,000.00	72,758.83	3,241.17	688.05
8. Government Gardens & Grounds ..	30,000.00	30,000.00	22,784.65	7,215.35	
9. Purchase, Production and Distribution of seeds and Plants	125,000.00	125,000.00	100,079.59	24,920.41	
10. Production of Pure Strain seed Paddy	250,000.00	250,000.00	160,440.88	89,559.12	
11. Central Agricultural Station Men Repos	430,000.00	430,000.00	426,435.43	3,564.57	
12. Maintenance of District Offices Demonstration Stations, Offices and Nurseries	55,000.00	55,000.00	50,941.17	4,058.83	
13. Apiary	5,000.00	5,000.00	5,037.01		37.01
14. Extension Services	15,000.00	15,000.00	11,660.84	3,339.16	
15. Veterinary Preventive Measures	27,000.00	50,000.00	39,096.00	10,904.00	
16. Plant Pest Preventive Measures	12,000.00	12,000.00	10,825.28	1,174.72	
17. Agricultural Economic Survey	10,000.00	10,000.00	8,744.04	1,255.96	
18. Artificial Insemination Service	25,000.00	25,000.00		25,000.00	
19. Cost of Investigations of Insects Affecting Stored Rice & Paddy	10,000.00	10,000.00	23,942.40		13,942.40
20. Fisheries Division Inland	21,000.00	21,000.00	18,755.36	2,244.64	
21. Fisheries Division Marine	55,000.00	55,000.00	44,101.90	10,898.10	
22. Agricultural Education in Primary Schools	12,000.00	12,000.00	5,086.75	6,913.25	
23. Dairy Farming Expansion Maintenance Expenses	45,000.00	45,000.00	25,434.95	19,565.05	
24. Information Division	17,000.00	17,000.00	15,820.50	1,179.50	
25. Progressive Farmers' Scheme	7,500.00	7,500.00	1,756.29	5,743.71	
26. M.A.R.D.S. Experimental Station	10,000.00	10,000.00	8,691.43	1,308.57	
27. Rice Assessment Tribunal	40,000.00	48,000.00	47,622.23	377.77	
28. Agricultural Stations mainten- ance and Operation	159,000.00	159,000.00	129,117.31	29,882.69	
29. Farm Youth Training	15,000.00	15,000.00	15,000.00	15,000.00	
30. Animal Quarantine Station	10,000.00	10,000.00	3,925.24	6,074.76	
31. Essequibo Estate	161,606.00	161,606.00	157,938.52	3,667.48	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
26 - MINISTRY OF CULTURE AND NATURAL RESOURCES (CONT'D)	\$	\$	\$	\$	\$
<i>Brought Forward</i> ..					
Government Estate West					
Demerara	21,000.00	21,000.00	20,506.05	,491.95	
Argenoegeen Land Development Scheme	50,972.00	50,972.00	47,140.85	3,831.15	
Black Bush Polder Land Development Scheme	220,957.00	220,957.00	192,850.76	28,106.24	
Amazon Charity	16,730.00	16,730.00	14,020.68	2,709.32	
Para Land Development Scheme	91,694.00	91,694.00	98,907.82		7,213.82
Garden of Eden Land Development Scheme	8,860.00	8,860.00	9,000.42		140.42
Overwagt Land Development Scheme	36,455.00	36,455.00	36,693.17		238.17
De Groene La Bonne Mere Main- tenance of Agricultural Holdings and Drainage and Irrigation Works	145,000.00	145,000.00	112,467.60	32,532.40	
Contribution to Food and Agriculture Organisation ..	18,000.00	22,930.00	6,657.23	16,272.77	
Contribution to Plant Quarantine Station, the West Indies	,160.00	160.00	976.06		816.06
Commonwealth Agricultural Bureaux	10,080.00	10,080.00	8,529.60	1,550.40	
Stamstead Experimental Station Contribution to ..	58.00	58.00	57.60	40	
Fishing Industry Aid	50,000.00	50,000.00	49,167.60	832.40	
Grant in aid to Royal Society for Prevention of Cruelty to animals	1,500.00	1,500.00	1,500.00		
Subsidy to Guyana School of Agriculture Corporation	125,000.00	125,000.00	125,000.00		
Contribution to Cane Farming Development Corporation ..	50,000.00	50,000.00		50,000.00	
National Exhibition of Local Produce		62,920.00	56,358.69	6,561.31	
	3,191,671.00	3,294,522.00	2,826,238.14	493,756.70	25,472.84
Expenditure over the Estimate ..				25,472.84	
Expenditure under the Estimate ..				468,283.86	
Issues from Consolidated Fund Expenditure for 1967			3,002,127.00		
Expenditure to Consolidated Fund ..			2,826,238.14		
			175,888.86		
27 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - FORESTS					
Personal Emoluments	296,174.00	296,175.00	269,520.40	26,654.60	
Transport & Travelling	39,000.00	39,000.00	41,125.06		2,125.08
Miscellaneous	3,200.00	3,200.00	3,100.63	99.37	
Land & Water Transport	28,000.00	28,000.00	28,133.34		133.34
Equipment & Material	5,000.00	5,000.00	5,045.95		45.95
Uniforms	6,500.00	6,500.00	4,591.87	1,908.13	
House Rent	2,200.00	2,200.00	1,741.50	458.50	
Revenue Protection	1,000.00	1,000.00	432.86	567.14	
Central Timber Manufacturing Plant	117,450.00	117,450.00	233,178.82		115,728.82

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 27- MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - FOREST (CONT'D)					
<i>Brought forward</i>					
10. Creek Clearing	500.00	500.00	499.00	1.00	
11. Forest Stations	3,000.00	3,000.00	2,753.49	246.51	
12. Investigations and Research ..	5,000.00	5,000.00	4,250.85	749.15	
13. Silviculture	8,500.00	8,500.00	8,433.59	66.41	
14. Forest Surveys	3,500.00	3,500.00	2,931.18	568.82	
15. Promotion of Exports	1,500.00	1,500.00	769.89	730.11	
16. Contribution towards Imperial Forestry Institute Oxford ..	1,200.00	1,200.00	1,200.00		
17. Contribution to Latin American Forest Research and Training Institute	900.00	900.00	859.44	40.56	
	522,624.00	522,625.00	608,567.89	32,090.30	118,033.19
Deduct under the Estimate ..					32,090.30
Net over the Estimate					85,942.89
Issues from Consolidated Fund Expenditure for 1967			522,000.00		
Due to Consolidated Fund ..			608,567.89-		
			86,567.89-		
HEAD 28 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - GEOLOGICAL SURVEYS AND MINES					
1. Personal Emoluments	304,899.00	304,900.00	238,685.06	66,214.94	
2. Transport and Travelling	10,000.00	10,000.00	10,461.43		461.43
3. Miscellaneous	3,000.00	3,000.00	3,094.63		94.63
4. Land and Water Transport	4,000.00	4,000.00	5,644.87		1,644.87
5. Labour and Rations for Labourers	37,000.00	37,000.00	37,846.17		846.17
6. Uniforms	2,300.00	2,300.00	1,053.05	1,246.95	
7. Library & Publications	3,500.00	3,500.00	4,102.79		602.79
8. Revenue Protection	240.00	240.00	13.00	227.00	
9. Rental of Quarters	6,800.00	6,800.00		6,800.00	
10. Sanitary & Fuel	1,500.00	1,500.00	219.89	1,280.11	
11. Study Courses	1,000.00	1,000.00		1,000.00	
12. Materials for Survey	3,000.00	3,000.00	5,565.58		2,565.58
13. Drawing Instruments, Materials and Equipment	7,500.00	7,500.00	6,779.83	720.17	
14. Repairs and Maintenance of Scientific Equipment	2,500.00	2,500.00	2,152.11	347.89	
15. Printing Map and Reports	25,000.00	25,000.00	15,586.18	9,413.82	
16. Special Scientific Research ..	1,500.00	1,500.00		1,500.00	
17. Geophysical Surveys	10,000.00	10,000.00	5,855.18	4,144.82	
	423,739.00	423,740.00	337,059.77	92,895.70	6,215.47
Deduct over the Estimate				6,215.47	
Net under the Estimate				86,680.23	
Issues from Consolidated Fund ..			422,200.00		
Expenditure for 1967			337,059.77-		
Due to Consolidated Fund			85,140.23-		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
29 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES LANDS	\$	\$	\$	\$	\$
Personal Emoluments	281,797.00	281,798.00	239,344.77	42,453.23	
Transport & Travelling	65,000.00	65,000.00	57,387.91	7,612.09	
Miscellaneous	3,750.00	3,750.00	2,755.33	994.67	
Land & Water Transport	18,000.00	18,000.00	17,064.73	935.27	
Labour and Rations for Labour	260,000.00	260,000.00	241,595.81	18,404.19	
Books & Publications	500.00	500.00	470.64	29.36	
Uniforms	1,500.00	1,500.00	819.38	680.62	
Materials, Equipment & Instruments	32,000.00	32,000.00	32,264.67		264.67
Revenue Protection	400.00	400.00		400.00	
Land Surveyors, Examinations ..	1,300.00	1,300.00	287.50	1,012.50	
Resumption of Crown Lands	10				
Working Party Expenses	10,000.00	10,000.00	6,757.09	3,242.91	
Investigation of Applications for Lands	10,000.00	18,000.00	15,514.70	2,485.30	
Publication of Sections of Guyana Map	12,000.00	12,000.00	1,893.02	10,106.98	
Printing and Binding maps reports and Records	6,300.00	6,300.00	1,493.38	4,806.62	
	702,547.00	710,548.00	617,648.93	93,163.74	264.67
Deduct over the Estimate				264.67	
Net Under the Estimate				92,899.07	
Issues from Consolidated Fund Expenditure for 1967			630,000.00 617,648.93-		
Due to Consolidated Fund			12,351.07		

F. A. NOEL
Permanent Secretary,
Ministry of Agriculture and
Natural Resources,
Accounting Officer.

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XII - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
1. Rice Development	73,000.00	73,000.00	63,136.29	9,863.71	
2. Meteorological Stations					
3. Eradication of Acoushi Ants					
4. Technology Division					
5. Information and Communication					
6. New Animal Laboratory and Quarantine Station	50,000.00	50,000.00	13,882.02	36,117.98	
7. Small stock Expansion	20,000.00	20,000.00	20,000.00		
8. By - Product Plant Lethem					
9. Development of fishing	30,000.00	30,000.00	184.40	29,815.60	
10. Additional Shrimp Drying Floors	8,000.00	8,000.00	3.00	7,997.00	
11. Rural Landing Sites	9,000.00	9,000.00	8,223.48	776.52	
12. New Amsterdam fish Centre ..	312,000.00	312,000.00		312,000.00	
13. Onverwagt Fish Station					
14. F. A. O. Fisheries Grant	60,000.00	60,000.00	27,941.31	32,058.69	
15. Snapper Fishing					
16. Guyana School of Agriculture	80,000.00	80,000.00	80,364.00		364.00
17. Development of Dairy and Beef Cattle	288,000.00	288,000.00	141,050.09	146,949.91	
18. Bonuses to Producers	20,000.00	20,000.00	20,263.21		263.21
19. Soil Surveys	80,000.00	80,000.00	70,725.25	9,274.75	
20. Coconut Industry	40,000.00	40,000.00	36,087.65	3,912.35	
21. Crop Investigation,	50,000.00	50,000.00	44,630.12	5,369.88	
22. Central Agricultural Station Mon Repos	92,000.00	92,000.00	15,414.05	76,585.95	
23. Black Bush Polder	40,000.00	40,000.00	19,158.15	20,841.85	
24. Mara					
25. Anna Regina/Tapakuma	59,000.00	59,000.00	31,078.38	27,921.62	
26. Charity/Amazon	40,000.00	40,000.00	35,204.05	4,795.95	
27. Onverwagt					
28. Brandwagt Sari	50,000.00	50,000.00	26,213.72	23,786.28	
29. Torani					
30. Wauna/Yarakita/Kaituma/Arakaka	130,000.00	130,000.00	98,787.08	31,212.92	
31. Crabwood Creek, Southward.. ..					
32. Machinery & Equipment	113,000.00	113,000.00	20,413.75	92,586.25	
33. Preliminary Investigations	30,000.00	30,000.00	13,595.03	16,404.97	
34. Purchase of Combines					
35. World Food Programme	50,000.00	50,000.00	26,436.54	23,563.46	
36. Forest Industries Development and Survey	650,000.00	700,000.00	185,609.70	514,390.30	
37. Expansion of Forest Utilization Section	20,000.00	20,000.00	18,121.76	1,878.24	
38. Central Timber Manufacturing Plant	40,000.00	40,000.00	30,476.38	9,523.62	
39. Forest Plantations					
40. Topographic Survey	1,188,000.00	1,188,000.00	1,511,465.71		323,465.71
41. Geological Surveys.. .. .	1,250,000.00	1,250,000.00	617,084.05	632,915.95	
42. Purchase of Equipment	25,000.00	28,300.00	56,478.43		28,178.43
43. Assistance to Miners	25,000.00	25,000.00	1,773.00	23,227.00	
44. Photogeological Surveys of Southern Guyana	9,000.00	9,000.00	7,121.41	1,878.59	
45. Geodetic Control of Coastlands of Guyana		7,070.00	6,072.27	997.73	
46. Diversification and Development of Agriculture		170,600.00	15,229.96	155,370.04	
47. Purchase of Books		5,139.00	2,918.79	2,220.21	
	4,931,000.00	5,167,109.00	3,265,143.03	2,254,237.32	352,271.35
Deduct over the Estimate				352,271.35	
Net under the Estimate				1,901,965.97	
Issues from Consolidated Fund Expenditure for 1967			2,219,000.00		
Due to Consolidated Fund			3,265,143.03		
			1,046,143.03		

F. A. NOEL,

Permanent Secretary, Ministry of
Agriculture and Natural Resources,
Accounting Office

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
AD IV - FEES, FINES, ETC.					
Botanic Gardens	7,000.00		8,411.48		1,411.48
Pure Line Seed Paddy	200,000.00		86,411.52	113,588.48	27,639.23
Miscellaneous	105,000.00		132,539.23		13,567.92
Local Produce Exhibition			13,567.92		
	312,000.00		241,030.15	113,588.48	42,618.63
Deduct over the Estimate				42,618.63	
Net under the Estimate				70,969.85	
AD VI - RENTS, ROYALTIES, ETC.					
Fees	2,000.00		7,563.55		5,563.55
Licences, Balata, Rubber, Wood Cutting etc.	5,000.00		3,226.20	1,773.80	
Permissions	50.00		22.96	27.04	
Royalty Timber	450,000.00		431,274.43	18,725.57	9,740.40
Royalty Balata, Rubber etc.	6,500.00		16,240.40		
Royalty Miscellaneous	10,000.00		6,671.62	3,328.38	
Fees	40,000.00		61,003.87		21,003.87
Permissions	6,000.00		6,264.73		264.73
Miscellaneous	500.00		812.20		312.20
Royalty Stone	12,000.00		13,714.75		1,714.75
Rents Crown Lands	60,000.00		99,840.60		39,840.60
Rents Colony Lands	25,000.00		36,016.36		11,016.36
Fees	6,000.00		4,125.01	1,874.99	
Licences Prospecting	6,000.00		5,550.00	450.00	
Licences Claims Gold	2,000.00		1,461.44	538.56	
Licences Claims for Precious Stones	20,000.00		21,690.96		1,690.96
Licences Other	250.00		230.00	20.00	
Licences oil exploration			105,725.00		105,725.00
Mining Privileges	700.00		950.04		250.04
Exclusive Permissions	45,000.00		37,701.66	7,298.34	
Concessions, Mining	500.00		323.87	176.13	
Concessions, Dredging	500.00		197.16	302.84	
Royalties	375,000.00		629,965.20		254,965.20
Registration Mining Labourers	50.00		9,255.90		9,205.90
Mining Leases	17,000.00		17,930.74		930.74
	1,090,050.00		1,517,758.65	34,515.65	462,224.30
Deduct under the Estimate					34,515.65
Net over the Estimate					427,708.65

Revenue Account - continued

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD VII - LAND DEVELOPMENT ETC.					
1. Amazon Charity	4,900.00		3,625.15	874.85	
2. Black Bush	600,000.00		348,756.30	251,243.70	
3. Cane Grove La Bonne Mere ..	30,000.00		19,625.64	10,374.36	
4. Anna Regina	160,000.00		103,073.99	56,926.01	
5. Hague and La Jalousie	3,200.00		4,521.40		1,321.40
6. Garden of Eden	12,000.00		14,927.48		2,927.48
7. Mara	60,000.00		8,646.61	51,353.39	
8. Vergenoegn	70,000.00		21,004.99	48,995.01	
9. Other	40,000.00		31,476.12	8,523.88	
10. Anna Regina	30,000.00		56,721.27		26,721.27
11. Vergenoegen					
12. Other	100.00		2,551.92		2,451.92
	1,009,800.00		614,930.87	428,291.20	33,422.07
Deduct over the Estimate ..				33,422.07	
Net under the Estimate				394,869.13	
HEAD IX - MISCELLANEOUS UNDERTAKINGS					
6. Forest Department Sale of Timber			146,411.83		146,411.83
			146,411.83		146,411.83
Net over the Estimate ..					146,411.83
HEAD XII - SALE OF ASSETS, ETC.					
1. Crown Lands			9,902.62		9,902.62
2. State Lands	15,000.00		24,161.92		9,161.92
	15,000.00		34,064.54		19,064.54
Net over the Estimate ..					19,064.54
HEAD XIII - SALE OF ASSETS, ETC.					
4. Vergenoegen Rice Mill					

F. A. Noel
Permanent Secretary, Ministry
of Agriculture and Natural
Resources Principal Receiver
of Revenue.

MINISTRY OF TRADE

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
EAD 30 - MINISTRY OF TRADE					
1. Personal Emoluments	56,292.00	56,292.00	51,558.25	4,733.75	
2. Transport & Travelling ..	2,375.00	3,242.00	2,629.81	612.19	
3. Miscellaneous	3,000.00	3,000.00	2,753.50	246.50	
4. Telegrams	1,140.00	1,140.00	1,013.76	126.24	
5. Telephones	2,500.00	2,500.00	899.92	1,600.08	
6. Expenses in Connection with Oils and Fats Conference	1,216.00	1,216.00	957.60	258.40	
7. Grant to West India Committee	51.00	819.00		819.00	
8. Commonwealth Institute Grant	720.00	1,440.00	1,440.00		
9. Contribution towards Common- wealth Economic Committee	3,461.00	4,575.00	4,574.40	60	
10. Contribution to General Agreement on Tariffs and Trade	17,230.00	17,230.00	10,766.38	6,463.62	
11. Contribution to International Sugar Agreement	2,592.00	2,592.00	2,160.00	432.00	
12. Subsidy, Guyana Marketing Corporation	500,000.00	500,000.00	500,000.00		
13. Licensing Division Salaries	25,365.00	25,365.00	19,690.71	5,674.29	
14. Exhibition and Fairs		5,000.00	326.39	4,673.61	
	615,942.00	624,411.00	598,770.72	25,640.28	
Net under the Estimate				25,640.28	
Issues from Consolidated Fund Expenditure for 1967			608,668.00		
Due to Consolidated Fund ..			598,770.72		
			9,897.28	25,640.28	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XIII + MINISTRY OF TRADE					
1. Tourism	10,000.00	10,000.00	10,000.00		
2- Guyana Electricity Corporation					
3. Guyana Marketing Corporation	100,000.00	100,000.00	100,000.00		
4. Rice Industry	21,000.00	21,000.00	21,000.00		
5. Canadian Universal Exhibition, Montreal 1967	243,000.00	396,405.00	317,167.80	79,237.20	
	374,000.00	527,405.00	448,167.80	79,237.20	
Net under the Estimate				79,237.20	
Issues from Consolidated Fund			527,405.00		
Expenditure for 1967			448,167.80-		
Due to Consolidated fund ..			79,237.20		

D. I. YANKANA
Permanent Secretary,
Ministry of Trade,
Accounting Officer.

MINISTRY OF COMMUNICATIONS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
1 - MINISTRY OF COMMUNICATIONS					
Personal Emoluments	75,542.00	75,542.00	81,957.62		6,415.62
Telephones	3,000.00	3,000.00	77.00	2,923.00	
Post Office Service, Barima, N.W.D. Subsidy	1,680.00	1,680.00	1,680.00		
Mini Boat Service, Subsidy	300.00	300.00	300.00		
Grant towards running expenses of Georgetown Mariners' Club	5,000.00	5,000.00	5,000.00		
Contribution towards Maintenance of Post Office, Medical & Public Works Department					
Sports Club	240.00	240.00	240.00		
Contribution to International Civil Aviation Organisation	10,720.00	11,113.00	12,951.34		1,838.34
Subsidy, Guyana Airways Corporation	145,000.00	145,000.00	145,000.00		
	241,482.00	241,875.00	247,205.96	2,923.00	8,253.96
Expenditure under the Estimate					2,923.00
Expenditure over the Estimate					5,330.96
Issues from Consolidated Fund			241,000.00		
Expenditure for 1967			247,205.96		
Transferred to Consolidated Fund			6,205.96		
2 - MINISTRY OF COMMUNICATIONS - POST OFFICE					
Personal Emoluments	1,526,876.00	1,526,879.00	1,529,851.71		2,972.71
Transport & Travelling	33,000.00	33,000.00	33,935.63		935.63
Miscellaneous	16,730.00	16,730.00	15,882.53	847.47	
Uniforms	27,000.00	27,000.00	18,227.90	8,772.10	
Telephones	30,000.00	30,000.00	19,287.60	10,712.40	
Rent, Branch Offices and Quarters for Postmasters	2,400.00	2,400.00	1,880.49	519.51	
Conveyance of Mails	288,000.00	400,000.00	403,414.13		3,414.13
Commission to Stamp Vendors	9,076.00	28,000.00	23,080.17	4,919.83	
Post of Printing Inland					
Postal Orders	100.00	100.00		100.00	
Post of Supplying Stamps	75,000.00	100,000.00	91,829.28	8,170.72	
Post of Remittance, Money Order Accounts, etc.	600.00	600.00	130.07	469.93	
Stores and Equipment	23,000.00	23,000.00	23,117.10		117.10
Lighting	13,000.00	29,625.00	23,537.61	6,087.39	
upkeep, Motor Transport	7,100.00	11,180.00	9,080.49	2,099.51	
upkeep and Purchase of Bicycles	2,500.00	2,500.00	2,322.76	177.24	
Postal Deliveries					
on Sugar Estates	35,000.00	35,000.00	39,406.06		4,406.06
Revenue Protection	3,500.00	3,500.00	2,653.78	846.22	
Contribution to Universal Postal Union	3,456.00	3,456.00		3,456.00	
Postal Training	9,000.00	9,000.00	6,775.12	2,224.88	
Printing Post Office Guide	5,000.00	5,000.00		5,000.00	
Refunds of Revenue Stamps sold for Guyana Savings Bond		25,000.00	3,360.10	21,639.90	
	2,110,338.00	2,311,970.00	2,247,772.53	76,043.10	11,845.63
Expenditure over the Estimate				11,845.63	
Expenditure under the Estimate				64,197.47	
Issues from Consolidated Fund			2,311,970.00		
Expenditure for 1967			2,247,772.53		
Transferred to Consolidated Fund			64,197.47		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 33 - MINISTRY OF COMMUNICATIONS - TRANSPORT AND HARBOURS					
1. Net Deficit in Transport Services	2,042,500.00	2,042,500.00	1,864,042.15	178,457.85	
	2,042,500.00	2,042,500.00	1,864,042.15	178,457.85	
Net under the Estimate				178,457.85	
Issues from Consolidated Fund Expenditure for 1967			1,990,000.00		
Due to Consolidated Fund ..			1,864,042.15-		
			125,957.85		
HEAD 34 - MINISTRY OF COMMUNICATIONS - CIVIL AVIATION					
1. Personal Emoluments	221,837.00	237,337.00	201,340.25	35,996.75	
2. Transport & Travelling	11,875.00	12,475.00	12,078.24	396.76	
3. Miscellaneous	6,650.00	7,920.00	8,123.33		203.33
4. Uniforms	3,400.00	4,800.00	3,925.52	874.48	
5. Fire Protection and Ambulance Services Maintenance	13,300.00	15,300.00	11,996.26	3,303.74	
6. Maintenance of Interior Air-fields	26,600.00	26,600.00	20,436.22	6,163.78	
7. Maintenance air Traffic Service and Aeronautical Equipment	4,750.00	5,750.00	5,911.84		161.84
8. Maintenance and Operation of Aircraft	7,500.00	7,500.00	6,246.20	1,253.80	
9. Bush Clearing at Atkinson Air-port	7,675.00	7,675.00		7,675.00	
10. Search and Rescue Services ..	100.00	100.00		100.00	
11. Rent for Radio Equipment ..	7,000.00	8,795.00	8,119.38	675.62	
12. Safety and Navigational Aids ..	4,750.00	9,538.00	5,433.13	4,104.87	
13. Aircraft Accident Inquiry ..	500.00	3,753.00	1,889.23	1,863.77	
14. Air Registration Board & Surveys	12,100.00	12,100.00	12,100.00		
	328,037.00	359,643.00	297,599.60	62,408.57	365.17
Deduct over the Estimate ..				365.17	
Net under the Estimate ..				62,043.40	
Issues from Consolidated Fund Expenditure for 1967			335,454.00		
Due to Consolidated Fund ..			297,599.60-		
			37,854.40		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
67 - COMMUNICATIONS- TELECOMMUNICATIONS	\$	\$	\$	\$	\$
Personal Emoluments		98,000.00	126,487.50		28,487.50
Other Charges		70,000.00	41,394.34	28,605.66	
		168,000.00	167,881.84	28,605.66	28,487.50
Deficit over the Estimate ..				28,487.50	
Surplus under the Estimate ..				118.16	
Issues from Consolidated Fund ...			168,000.00		
Expenditure for 1967			167,881.84		
Reverted to Consolidated Fund ..			118.16		
SECTION XIV - MINISTRY OF COMMUNICATIONS					
Postal Services	40,000.00	115,705.00	71,201.51	44,503.49	
Telecommunications, Rehabilita- tion of					
Telephone Expansion					
Purchase of Equipment	32,000.00	32,001.00	18,509.84	13,491.16	
New Telecommunications Building New Amsterdam					
Purchase of Tugs and Barges ..	100,000.00	100,000.00	26,370.00	73,630.00	
Transportation Survey					
Amerara Ferry Terminals	75,000.00	125,000.00	150,784.48		25,784.48
Berbice Ferry Terminals	100,000.00	100,000.00	49,933.50	50,066.50	
Other Stellings	100,000.00	100,000.00	99,137.86	862.14	
Construction and/or Recondition- ing of ships	216,000.00	216,000.00	192,841.74	23,158.26	
Purchase of Equipment	46,000.00	46,000.00	6,921.09	39,078.91	
Redging of Berbice Bar					
New Survey Ship	20,000.00	20,000.00	15,434.15	4,565.85	
Tug Tender					
Grab Dredger					
Level Tug					
Purchase of Equipment	30,000.00	30,000.00	19,437.75	10,562.25	
Off-shore Station	12,000.00	12,000.00		12,000.00	
Rehabilitation of Permanent Way Bridges and Buildings	100,000.00	140,000.00	139,155.83	844.17	
Purchase of Equipment					
Rolling Stock, East Coast Rail- way	100,000.00	100,000.00	94,497.61	5,502.39	
Locomotives	175,000.00	175,000.00		175,000.00	
Rolling Stock, West Coast Rail- way					
Buckinon, Field Rehabilitation of	2,600,000.00	3,685,000.00	3,148,972.71	536,027.29	
Improvement of Aerodromes and Interior Communications ..	50,000.00	110,000.00	79,777.07	30,222.93	
Purchase of Aircraft	500,000.00	500,000.00	495,000.00	5,000.00	
Georgetown Aerodrome	48,000.00	48,000.00		48,000.00	
Purchase of Equipment	5,000.00	5,000.00	2,836.22	2,163.78	
Guyana Airways Corporation Removal of Headquarters ..					
Purchase of Equipment			5,218.32		5,218.32
Preliminary and Organisational Expenses, Telephone Corporation		3,600.00	1,879.53	1,720.47	
	4,349,000.00	5,663,306.00	4,617,909.21	1,076,399.59	31,002.80
Deficit over the Estimate				31,002.80	
Surplus under the Estimate				1,045,396.79	
Issues from Consolidated Fund ..			4,999,950.00		
Expenditure for 1967			4,617,909.21		
Reverted to Consolidated Fund ..			382,040.79		

A. DUMMETT

Permanent Secretary,
Ministry of Communications,
Accounting Officer.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD IV- FEES, FINES, ETC.	\$	\$	\$	\$	\$
18. Civil Aviation	4,300.00		23,266.94		18,966.94
	4,300.00		23,266.94		18,966.94
Net over the Estimate					18,966.94
HEAD IX - MISCELLANEOUS UNDERTAKINGS					
7. Harbour Services Net Surplus	454,700.00		1,101,062.63		646,362.63
	454,700.00		1,101,062.63		646,362.63
Net over the Estimate					646,362.63

A. DUMMETT,

Permanent Secretary,
Ministry of Communications,
Principal Receiver of Revenue.

HEAD IIII - OTHER TAX REVENUE					
4. Licences Wireless	65,000.00		78,027.80		13,027.80
	65,000.00		78,027.80		13,027.80
Net over the Estimate					13,027.80
HEAD VIII - POST OFFICE AND TELEGRAPHS					
1. Postal	2,000,000.00		2,182,701.37		182,701.37
2. Telecommunications			319,998.09		319,998.09
	2,000,000.00		2,502,699.46		502,699.46
Net over the Estimate					502,699.46

F. GILES,

Director of Post and Telecommunications,
Principal Receiver of Revenue.

HEAD IX - MISCELLANEOUS UNDERTAKINGS					
1. Aerodromes Charges	150,000.00		174,842.65		24,842.65
	150,000.00		174,842.65		24,842.65
Net over the Estimate					24,842.65

E. A. PHILLIPS

Director of Civil Aviation,
Principal Receiver of Revenue.

MINISTRY OF WORKS AND HYDRAULICS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 35 - MINISTRY OF WORKS HYDRAULICS					
ESTABLISHMENT					
1. Personal Emoluments	2,621,152.00	2,621,154.00	1,839,582.58	781,571.42	
2. Transport and Travelling ..	236,000.00	236,000.00	227,874.83	8,125.17	
3. Miscellaneous	11,500.00	11,500.00	11,466.83	33.17	
4. Periodicals and Publications	3,000.00	3,000.00	2,921.33	78.67	
5. Telegrams	500.00	500.00	256.55	243.45	
6. Telephones	18,000.00	30,000.00	24,041.01	5,958.99	
7. Materials and Instruments.. Drawing and Surveying ..	44,000.00	44,000.00	35,101.62	8,898.38	
8. Maintenance and Operation of Vehicles	69,500.00	69,500.00	38,202.83	31,297.17	
9. Maintenance & Operation Water Transport	5,000.00	5,000.00	4,865.57	134.43	
10. Maintenance & Operation of Electrical Plants ..	110,300.00	110,300.00	69,713.32	40,586.68	
11. Expenses of Trainees ..	25,000.00	25,000.00	6,323.53	18,676.47	
12. Registers, Forms and Servicing Accounting Machines	5,000.00	6,000.00	4,542.23	1,457.77	
13. Repairs to Typewriters and Adding Machines ..	2,200.00	3,000.00	2,142.93	857.07	
14. Printing of Reports Micro Filming etc.. .. .	9,000.00	9,000.00	1,159.92	7,840.08	
15. Hydrographic Surveys	75,000.00	75,000.00	69,198.00	5,802.00	
16. Engineering Surveys	72,000.00	72,000.00	59,159.28	12,840.72	
17. Contribution to Commonwealth Road Research Section ..	3,408.00	3,408.00		3,408.00	
18. Contribution to International Commission on Drainage and Irrigation	1,700.00	5,890.00	543.32	5,346.68	
19. Contribution to Caribbean Meteorological Service ..	13,000.00	13,000.00	11,079.28	1,920.72	
20. Contribution to Institute of Tropical Meteorology	11,800.00	17,400.00	6,365.09	11,034.91	
21. Maintenance & Operation of Data Processing Machines		90,000.00	23,274.29	66,725.71	
	3,337,060.00	3,450,652.00	2,437,814.34	1,012,837.66	
101. Appropriation Made Under Sub-head 30 of Division XV	900,000.00	900,000.00			900,000.00
	2,437,060.00	2,550,652.00	2,437,814.34	1,012,837.66	900,000.00
Deduct over the Estimate ..				900,000.00	
Net under the Estimate ..				112,837.66	
Issues from Consolidated Fund			2,550,651.00		
Expenditure for 1967 ..			2,437,814.34		
Due to Consolidated Fund ..			112,836.66		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 36 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT					
1. Maintenance of Public Buildings	700,000.00	750,000.00	731,522.22	18,477.78	
2. Lighting Sea Wall, Camp Road and Vissengen Road	6,000.00	6,000.00	4,687.10	1,312.90	
3. Burial Grounds	1,500.00	1,500.00	765.45	734.55	
4. Maintenance of Furniture for Quarters and Offices	30,000.00	35,000.00	28,646.69	6,353.31	
5. Historic Sites, Ancient Build- ings and Landmarks	3,000.00	3,000.00	569.47	2,430.53	
6. Maintenance of Compounds and Paths	90,000.00	125,000.00	93,987.50	31,012.50	
7. Electric Power and Lighting of Buildings	200,000.00	250,000.00	235,501.22	14,498.78	
8. Rental of Premises	55,000.00	75,000.00	62,840.69	12,159.31	
9. Miscellaneous Expenses, Government House, New Amster- dam and Jurors Quarters, Suddie	5,000.00	5,000.00	3,074.22	1,925.78	
10. Roads	1,400,000.00	1,500,000.00	1,420,524.27	79,475.73	
11. Interior Trails	60,000.00	60,000.00	52,838.17	7,161.83	
12. Maintenance and Operation Materials Laboratory	25,000.00	25,000.00	18,546.60	6,453.40	
13. Maintenance and Running Expenses	115,000.00	115,000.00	110,361.20	4,638.80	
14. Lorry Transportation Recurrent Services	325,000.00	325,000.00	254,688.78	70,311.22	
15. Stone Crushing Plant Makouria ..	5,000.00	5,000.00	10,577.60	15,577.60	
16. Pumping Stations	70,000.00	70,000.00	47,238.81	22,761.19	
17. Maintenance of Plant & Equipment	416,000.00	416,000.00	313,550.61	102,449.39	
18. Maintenance River Defences ..	34,000.00	34,000.00	24,074.39	9,925.61	
19. Sea Defences Maintenance and Reconditioning	237,000.00	237,000.00	226,143.30	10,856.70	
20. Maintenance of Drainage and Irrigation Works in other than Declared Areas	90,000.00	90,000.00	73,000.24	16,999.76	
21. Maintenance of Trenches, Lands Georgetown	5,000.00	5,000.00	4,712.99	287.01	
22. Rivers Creeks, Stellings etc.	45,000.00	45,000.00	38,888.31	6,111.69	
23. Maintenance of Drainage outfall Public Works Department Yard and Electric Pumps	5,000.00	5,000.00	4,956.56	43.44	
24. Maintenance of Artesian well and Distribution Lines	180,000.00	210,000.00	209,542.86	457.14	
25. Maintenance and operation of overhead tanks Government Buildings	15,525.00	15,525.00	14,289.68	1,235.32	
26. Unallocated Stores	1.00	1.00	139,394.53	139,395.53	
27. Freight and Handling Charges ..	10,000.00	10,000.00	9,554.83	445.17	
28. Atkinson Field Maintenance of	284,000.00	360,000.00	317,773.64	42,226.36	
29. Wages Central Stores Workshop etc.	184,000.00	184,000.00	170,233.13	13,766.87	
30. Subordinate Staff, Gatekeepers, Watchmen & Cleaners	300,000.00	341,000.00	340,708.76	291.24	
31. Rates on Government Properties	475,000.00	475,000.00	470,670.40	4,329.60	
32. Water Supply, Government Institutions, Georgetown and New Amsterdam	20,000.00	20,000.00	19,138.83	861.17	
33. Sewerage Service to Government Properties outside Northern Boundary of Georgetown ..	3,000.00	3,000.00	1,500.00	1,500.00	
34. Special Grants to Drainage and Irrigation Board in Lieu of rates on area incompletely served in the Mahaicony/ Abari Drainage and Irrigation Area	10,654.00	10,654.00	10,654.00		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 36 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT (CONT'D)					
<i>Brought Forward ..</i>					
35. Special Grants to Drainage and Irrigation Areas to reduce Rates Assessments	447,496.00	447,496.00	438,453.53	9,042.47	
36. Payment of Rates on Unalienated Crown Lands in the Vergenoegen Bonasia Drainage & Irrigation Area	40,371.00	40,371.00	40,371.00		
37. Payment of Rates on Unalienated Crown Lands in the Potosi Kamuni Drainage and Irrigation Area	5,049.00	5,049.00	4,547.83	501.17	
38. Payment of Rates on Unalienated Crown Lands in the Tapakuma Drainage and Irrigation Area	45,809.00	45,809.00	35,999.22	9,809.78	
39. Maintenance & Operation of Main and Subsidiary Drainage & Irrigation Works at Hague W. C. Demerara	12,500.00	12,500.00	8,225.98	4,274.02	
40. Maintenance and Operation of Subsidiary Drainage & Ir- rigation Works at Windsor Forest La Jalousie W. C. Dem.	12,500.00	12,500.00	9,715.47	2,784.53	
	5,968,405.00	6,375,405.00	5,702,525.82	672,879.18	
Net under the Estimate				672,879.18	
Issues from Consolidated Fund. Expenditure for 1967			6,375,405.00		
Due to Consolidated Fund			5,702,525.82-		
			672,879.18		

G. M. MARSHALL
Permanent Secretary,
Ministry of works and Hydraulics,
Accounting Officer,
3rd February, 1969.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XV - MINISTRY OF WORKS AND HYDRAULICS					
1. Boerasirie Internal Works Jacob's Lust Georgia					
2. Tapakuma	85,000.00	92,000.00	61,878.07	30,121.93	
3. Mara/Torani	100,000.00	100,000.00	76,488.64	23,511.36	
4. Black Bush Front Lands	85,000.00	85,000.00	60,911.00	24,089.00	
5. Mahaicony/Abary	10,000.00	10,000.00	5,879.03	4,120.97	
6. Miscellaneous Works and Equipment	200,000.00	200,000.00	136,789.56	63,210.44	
7. Crabwood Creek, Southwards ..					
8. Surveys	10,000.00	10,000.00	6,853.44	3,146.56	
9. Canje Basin, Dam, Pumps, Roads, etc.					
10. Parika/Bartica Road					
11. East Bank Roads	60,000.00	60,000.00	56,522.96	3,477.04	
12. Essequibo Roads	750,000.00	1,050,000.00	1,026,974.11	23,025.89	
13. East coast Roads	1,400,000.00	1,700,000.00	1,681,366.21	18,633.79	
14. West Demerara roads	60,000.00	60,000.00	57,195.35	2,804.65	
15. Georgetown Roads	100,000.00	100,000.00	70,129.55	29,870.45	
16. Corentyne roads		235,000.00	184,423.67	50,576.33	
17. Interior Roads					
18. Atkinson Field/Mackenzie Road	7,000,000.00	7,000,000.00	5,014,399.41	1,985,600.59	
19. New Roads, Surveys and Construc- tion	50,000.00	70,000.00	66,277.15	3,722.85	
20. Roadmaking Equipment	400,000.00	400,000.00	347,942.00	52,058.00	
21. Public Officers Housing	300,000.00	300,000.00	75,649.12	224,350.88	
22. Block of government Offices on Site of McInroy Building					
23. Bank of Guyana Building	50,000.00	349,020.00	355,746.66		6,726.66
24. Additional Office Facilities - Ministry of works and Hydraulics		16,000.00	15,846.64	153.36	
25. Re-build Workshop and Ancillary Works at Ruinveldt	100,000.00	110,000.00	99,386.27	10,613.73	
26. Other Buildings - Minor Works, etc	250,000.00	315,000.00	293,922.12	21,077.88	
27. Sea and River Defences	1,500,000.00	3,035,000.00	2,435,888.92	599,111.08	
28. Water Supply	400,000.00	400,000.00	348,977.51	51,022.49	
29. Hydroelectric Power Surveys ..	575,000.00	575,000.00	335,196.19	239,803.81	
30. Staff and Services Development Projects	975,000.00	975,000.00	562,636.36	412,363.64	
31. Purchase of Equipment	100,000.00	732,000.00	455,696.60	276,303.40	
32. Purchase of Office Equipment, etc.	75,000.00	105,000.00	97,677.62	7,322.38	
33. Hydrometeorology	140,000.00	140,000.00	132,144.95	7,855.05	
34- Stone Crushing Plant - Makouria					
35. Purchase of Furniture	55,000.00	55,000.00	54,852.26	147.74	
36. Water Supply Atkinson Field ..		25,000.00	22,950.79	2,049.21	
	14,830,000.00	18,304,020.00	14,140,602.16	4,170,144.50	6,726.66
Deduct over the Estimate				6,726.66	
Net under the Estimate				4,163,417.84	
Issues from Consolidated fund ..			11,552,064.00		
Expenditure for 1967			14,140,602.16		
Due to Consolidated fund			2,588,538.16		

G. A. MARSHALL

Permanent Secretary,
Ministry of Works and Hydraulics
Principal Receiver of Revenue
3rd February, 1969.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
19. Electrical Inspections	11,000.00		17,497.09		6,497.09
20. Supply of Electricity	11,000.00		6,405.78	4,594.22	
21. Canje Bridge	1,500.00		1,919.91		419.91
22. Sale of Stores.. ..	2,500.00		3,967.61		1,467.61
23. Miscellaneous	22,000.00		21,483.71	516.29	
	48,000.00		51,274.10	5,110.51	8,384.61
Deduct under the Estimate					5,110.51
Net over the Estimate					3,274.10
HEAD VI - RENTS, ROYALTIES, ETC.					
27. Other	145,000.00		165,357.96		20,357.96
	145,000.00		165,357.96		20,357.96
Net over the Estimate					20,357.96
HEAD IX-MISCELLANEOUS UNDER- TAKINGS					
2. Atkinson Field sale of Electricity	10,000.00		52,448.50		42,448.50
3. Atkinson Field Miscellaneous Revenue	5,000.00		19,003.61		14,003.61
	15,000.00		71,452.11		56,452.11
Net over the Estimate					56,452.11
HEAD IX - MISCELLANEOUS UNDER- TAKINGS					
8. Machinery Hire Pool Charges					

G. A. MARSHALL

Permanent Secretary,
Ministry of Works and Hydraulics
Accounting Officer
3rd February, 1969.

MINISTRY OF EDUCATION

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 37 - MINISTRY OF EDUCATION					
1. Personal Emoluments	498,090.00	528,091.00	533,935.23		5,844.23
2. Transport & Travelling	56,000.00	56,000.00	51,325.31	4,674.69	
3. Miscellaneous	10,000.00	10,000.00	9,433.86	566.14	
4. Library	900.00	900.00	812.66	87.34	
5. Telegrams	750.00	750.00	718.01	31.99	
6. Telephones	15,000.00	35,000.00	31,894.80	3,105.20	
7. Uniforms	1,230.00	1,230.00	627.79	602.21	
8. Clerical Assistance District Offices	15,000.00	15,000.00	14,045.19	954.81	
9. Expenses National Council for Education	100.00	100.00		100.00	
10. Guyana Scholarships	45,522.00	47,522.00	36,765.59	10,756.41	
11. Scholarships and Exhibitions to Secondary Schools School - Certificate County, Berbice High School, Amerindian John Wray and Centenary	38,000.00	38,000.00	32,670.52	5,329.48	
12. Free Places Secondary Schools	35,600.00	35,600.00	25,192.12	10,407.88	
13. Education of Blind	9,800.00	9,800.00	8,581.62	1,218.38	
14. Evening Courses in Science and other subjects	39,000.00	39,000.00	26,852.49	12,147.51	
15. History and Culture	54,000.00	54,000.00	49,474.92	4,525.08	
16. Lease of Land	3,000.00	3,000.00	159.02	2,840.98	
17. Publications unit Printing and Publication of Materials	8,000.00	8,000.00	6,738.55	1,261.45	
18. Broadcast to Schools	53,000.00	53,000.00	50,059.18	2,940.82	
19. Expenses Film Censorship	4,490.00	4,490.00	3,531.46	958.54	
20. Sports Training	10,000.00	10,000.00	6,663.49	3,336.51	
21. Sports and Games	27,000.00	29,500.00	25,466.06	4,033.94	
22. Preservation of Archives	2,000.00	2,000.00	468.05	1,531.95	
23. School for Handicapped Children	7,000.00	7,000.00	350.00	6,650.00	
24. University of the West Indies Contribution to the Expenses of	302,400.00	302,400.00	302,400.00		
25. Exhibition fund, University of Guyana	1,000.00	1,000.00	1,000.00		
26. Students Contingencies Fund ..	5,420.00	5,420.00	5,112.00	308.00	
27. West Indian Students, Centre U.K. contribution to	6,975.00	6,975.00	10,330.40		3,355.40
28. British Council Office for Welfare of Students in Eire Contribution to	1,104.00	1,104.00	1,104.00		
29. Public Free Library	180,000.00	180,000.00	135,000.00	45,000.00	
30. Museum Committee Royal Agri- culture and Commercial Society Museum and Zoologi- cal Gardens	101,000.00	101,000.00	101,000.00		
31. Board of Trustees, Georgetown Cultural Centres	5,000.00	5,000.00	2,657.76	2,342.24	
32. Subsidy, Publications by Guianese Authors	1,000.00	1,000.00			
33. Grant to Voluntary Organisations	2,000.00	4,000.00	4,000.00		
34. Grant towards Operation of St. Ignatius Hostel	4,800.00	4,800.00	2,833.06	1,966.94	
35. Grant in aid to the Fredericks School of Home Economics ..	10,000.00	10,000.00	8,883.34	1,116.66	
36. Grant, University of Guyana ..	664,000.00	700,000.00	700,000.00		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
AD 37 - MINISTRY OF EDUCATION (CONT'D)	\$	\$	\$	\$	\$
<i>Brought Forward</i>					
. Grant to Students	2,000.00	2,000.00	369.70	1,630.30	
. Grant to Aided Secondary Schools	514,000.00	514,000.00	465,721.14	48,278.86	
. Training of Civil Servants ..	5,000.00	5,000.00	4,747.47	252.53	
. Independence Scholarships ..		16,000.00	9,103.22	6,896.78	
. Ex Gratia Payment in Respect of C.E. Denbow		2,727.00	1,363.20	1,363.80	
. Contribution to Commonwealth Education Liason Committee ..		1,200.00		1,200.00	
. Contribution to U.N.E.S.C.O..		23,350.00	23,391.92		41.92
	2,739,181.00	2,874,959.00	2,694,783.13	189,417.42	9,241.55
Deduct over the Estimate ..				9,241.55	
Net under the Estimate				180,175.87	
Issues from Consolidated Fund Expenditure for 1967			2,860,621.00		
Due to Consolidated Fund ..			2,694,783.13-		
			165,837.87		
8 - MINISTRY OF EDUCATION - SERVICE TEACHER TRAINING SAMME					
. Personal Emoluments	97,642.00	97,642.00	66,861.60	30,780.40	
. Transport & Travelling	9,000.00	9,000.00	5,320.49	3,679.51	
. Miscellaneous	1,000.00	1,000.00	757.52	242.48	
. Library	2,000.00	2,000.00	1,184.26	815.74	
. Books and Educational Supplies	2,500.00	2,500.00	2,278.30	221.70	
. Furniture, Equipment and Materials	3,000.00	3,000.00	2,275.15	724.85	
	115,142.00	115,142.00	78,677.32	36,464.68	
Net under the Estimate				36,464.68	
Issues from Consolidated Fund Expenditure for 1967			115,142.00		
Due to Consolidated Fund			78,677.32-		
			36,464.68		
39 - MINISTRY OF EDUCATION PRIMARY, ALL AGE AND SECONDARY SCHOOLS					
Personal Emoluments	10,400,000.00	10,700,000.00	10,193,916.79	506,083.21	
Grants to A. Aided Schools Maintenance & Equipment Supplies and Materials Stationery and Ma- terial Work Maintenance of School Bldgs. Sanitation Printing of School Records Miscellaneous					

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 39 - MINISTRY OF EDUCATION -PRIMARY, ALL AGE AND SECONDARY SCHOOLS	\$	\$	\$	\$	\$
Honoraria to Correspondents					
B. Hindu & Muslim Organisations					
Teaching of Languages	231,468.00	231,468.00	202,885.47	28,582.53	
3. Cleaning of Government Schools ..	40,000.00	60,000.00	59,706.40	293.60	
4. Supplies to Government Schools ..	55,000.00	55,000.00	44,402.78	10,597.22	
5. Uniforms etc. for Janitors Caretakers of Government Schools	500.00	500.00	377.94	122.06	
6. Bicycle Allowance to Janitors Care- takers of Government Schools ..	200.00	200.00	194.10	5.90	
7. Courses for Teachers	9,000.00	24,000.00	7,524.27	16,475.73	
8. Upkeep Schools, Recreation Grounds Wages etc.	3,000.00	3,000.00	3,099.62		99.62
9. Examinations	95,000.00	95,000.00	92,091.08	2,908.92	
10. Removal Expenses of Teachers ..	5,000.00	5,000.00	3,835.29	1,164.71	
11. Travelling Expenses of Teachers in the Interior	20,000.00	27,000.00	25,752.59	1,247.41	
12. School Feeding Scheme	130,000.00	130,000.00	108,336.67	21,663.33	
13. Libraries for Teachers and Schools	15,000.00	15,000.00	14,352.79	647.21	
14. Ex Gratia Payments to Mr. S. Gomes		600.00	600.00		
	11,004,168.00	11,346,768.00	10,757,075.79	589,791.83	99.62
Deduct over the Estimate				99.62	
Net under the Estimate				589,692.21	
Issues From Consolidated Fund ..			11,346,768.00		
Expenditure for 1967			10,757,075.79		
Due to Consolidated Fund			589,692.21		
HEAD 40 - MINISTRY OF EDUCATION- PRACTICAL INSTRUCTION CENTRES					
1. Personal Emoluments	284,580.00	284,580.00	272,613.66	11,966.34	
2. Equipment, Materials etc. Home Economics & Handicraft Centres and Departments	90,000.00	90,000.00	83,207.77	6,792.23	
3. Materials, Equipment, Books Handicraft Classes	3,000.00	3,000.00	2,350.27	649.73	
4. Equipment for Science Teaching and Science Museum	29,500.00	29,500.00	27,814.99	1,685.01	
	407,080.00	407,080.00	385,986.69	21,093.31	
Net under the Estimate				21,093.31	
Issues from Consolidated Fund			407,080.00		
Expenditure for 1967			385,986.69		
Due to Consolidated Fund			21,093.31		
HEAD 41 - MINISTRY OF EDUCATION - GOVERNMENT TRAINING COLLEGE PRE SERVICE TEACHER TRAINING PROGRAMME					
1. Personal Emoluments	140,360.00	140,360.00	136,132.72	4,227.28	
2. Transport & Travelling	2,500.00	2,500.00	1,728.83	771.17	
3. Miscellaneous	1,500.00	1,500.00	1,790.77		290.77
4. Books and Educational Supplies	7,000.00	7,000.00	9,851.27		2,851.27
5. Library	3,000.00	3,000.00	2,202.80	797.20	
6. Furniture, Equipment and Materials	7,000.00	7,000.00	4,226.48	2,773.52	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
EAD 41 - MINISTRY OF EDUCATION - GOVERNMENT TRAINING COLLEGE PRE SERVICE TEACHER TRAIN- ING PROGRAMME (CONT'D)	\$	\$	\$	\$	\$
<i>Brought Forward</i>					
7. Electricity	2,000.00	2,000.00	1,514.43	485.57	
8. Fellowships to Pre Service Students	10,000.00	10,000.00	9,550.00	450.00	
	173,360.00	173,360.00	166,997.30	9,504.74	3,142.04
Deduct over the Estimate ..				3,142.04	
Net under the Estimate .. .				6,362.70	
Issues from Consolidated Fund Expenditure for 1967			173,360.00 166,997.30-		
Due to Consolidated Fund ..			6,362.70		
EAD 42 - MINISTRY OF EDUCATION - TECHNICAL INSTITUTE					
1. Personal Emoluments	292,124.00	292,125.00	283,147.99	8,977.01	
2. Transport & Travelling	2,500.00	2,500.00	2,236.31	263.69	
3. Miscellaneous	750.00	750.00	879.94		129.94
4. Library	1,000.00	1,000.00	227.93	772.07	
5. Labour	8,000.00	8,000.00	8,706.68		706.68
6. Materials, Equipment, Books etc.	45,000.00	45,000.00	55,959.09		10,959.09
7. Power and Lighting	9,000.00	10,000.00	9,534.85	465.15	
	358,374.00	359,375.00	360,692.79	10,477.92	11,795.71
Deduct under the Estimate ..					10,477.92
Net over the Estimate					1,317.79
Issues from Consolidated Fund Expenditure for 1967			359,375.00 360,692.79-		
Due to Consolidated Fund ..			1,317.79-		
EAD 43 - MINISTRY OF EDUCATION - CARNEGIE SCHOOL OF HOME ECONOMICS					
1. Personal Emoluments	71,169.00	71,169.00	78,364.71		7,195.71
2. Transport & Travelling	400.00	700.00	366.91	333.09	
3. Miscellaneous	1,300.00	1,300.00	1,055.66	244.34	
4. Books and Materials	12,000.00	12,000.00	11,254.02	745.98	
5. Maintenance of Equipment ..	1,500.00	1,500.00	1,257.51	242.49	
6. Power and Lighting	1,600.00	1,600.00	1,528.72	71.28	
7. Part Time Courses	5,000.00	5,000.00	4,907.50	92.50	
8. Evening Classes Rural Areas	5,000.00	5,000.00	3,152.99	1,847.01	
9. Exhibition Expenses	200.00	200.00	36.82	163.18	
	98,169.00	98,469.00	101,924.84	3,739.87	7,195.71
Deduct under the Estimate ..					3,739.87
Net over the Estimate					3,455.84
Issues from Consolidated Fund Expenditure for 1967			98,469.00 101,924.84-		
Due to Consolidated Fund ..			3,455.84-		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 44 - MINISTRY OF EDUCATION QUEEN'S COLLEGE					
1. Personal Emoluments	290,077.00	290,077.00	276,208.12	13,868.88	
2. Transport & Travelling	250.00	250.00	135.79	114.21	
3. Miscellaneous	3,000.00	3,000.00	2,596.94	403.06	
4. Educational Supplies, Equipment and Apparatus	13,000.00	13,000.00	11,767.20	1,232.80	
5. Furniture	200.00	200.00	197.25	2.75	
6. Electric Power & Maintenance of Electrical Equipment	4,800.00	4,800.00	4,647.93	152.07	
7. Maintenance of Grounds	500.00	500.00	522.37		22.37
8. Cadet Company	2,000.00	2,000.00	1,934.77	65.23	
9. Uniform Allowance for Officers of Cadet Company	100.00	100.00		100.00	
10. Queen's College Scholarship	300.00	300.00	66.67	233.33	
11. Repairs to Building	250.00	250.00	242.74	7.26	
	314,477.00	314,477.00	298,319.78	16,179.59	22.37
Deduct over the Estimate				22.37	
Net under the Estimate				16,157.22	
Issues from Consolidated Fund Expenditure for 1967			314,477.00		
Due to Consolidated Fund			298,319.78		
			16,157.22		
HEAD 45- MINISTRY OF EDUCATION BISHOP'S HIGH SCHOOL					
1. Personal Emoluments	217,242.00	217,243.00	198,176.43	19,066.57	
2. Transport & Travelling	250.00	250.00	209.70	40.30	
3. Miscellaneous	500.00	500.00	537.04		37.04
4. Supplies & Equipment	10,000.00	10,000.00	6,777.25	3,222.75	
5. Furniture	2,000.00	2,000.00	1,456.39	543.61	
6. Electricity	1,400.00	1,400.00	1,680.30		280.30
7. Maintenance of Grounds	400.00	400.00	376.16	23.84	
8. Scholarship Maintenance Grants	600.00	600.00	373.35	226.65	
	232,392.00	232,393.00	209,586.62	23,123.72	317.34
Deduct over the Estimate				317.34	
Net under the Estimate				22,806.38	
Issues from Consolidated Fund Expenditure for 1967			232,393.00		
Due to Consolidated Fund			209,586.62		
			22,806.38		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
46 - MINISTRY OF EDUCATION - ANNA REGINA SECONDARY SCHOOL					
Personal Emoluments	59,869.00	59,869.00	44,993.68	14,875.32	
Transport and Travelling	250.00	250.00	210.92	39.08	
Miscellaneous	1,000.00	1,000.00	1,186.72		186.72
Supplies and Equipment	2,250.00	2,250.00	1,551.38	698.62	
Furniture	500.00	500.00	480.97	19.03	
Maintenance of Grounds	250.00	250.00	171.11	78.89	
	64,119.00	64,119.00	48,594.78	15,710.94	186.72
Deduct over the Estimate				186.72	
Net under the Estimate				15,524.22	
Issues from Consolidated Fund Expenditure for 1967			64,119.00		
Due to Consolidated Fund			48,594.78-		
			15,524.22		
AD 47 - MINISTRY OF EDUCATION - BERBICE HIGH SCHOOL					
1. Personal Emoluments	151,654.00	151,654.00	48,907.24	102,746.76	
2. Transport and Travelling	500.00	500.00	327.37	172.63	
3. Miscellaneous	500.00	500.00	128.27	371.71	
4. Supplies and Equipment	9,000.00	9,000.00	5,967.89	3,032.11	
5. Furniture	2,000.00	2,000.00		2,000.00	
6. Electricity	900.00	900.00	175.15	724.85	
7. Maintenance of Grounds	400.00	400.00		400.00	
	164,954.00	164,954.00	55,505.94	109,448.06	
Net under the Estimate				109,448.06	
Issues from Consolidated Fund			164,954.00		
Expenditure for 1967			55,505.94-		
Due to Consolidated Fund			109,448.06		

J. S. DOUGLAS

Permanent Secretary
Ministry of Education
Ministry of Education
Accounting Officer.

Appropriation Account—continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XVI - MINISTRY OF EDUCATION					
1. Primary, All-Age and Secondary	600,000.00	600,000.00	550,173.50	49,826.50	
2. Ruimveldt T.U.C. All-Age School	160,000.00	160,000.00	123.89	159,876.11	
3. All -Age Science, Home Economics and Handicraft Facilities	36,000.00	36,000.00	25,843.89	10,156.11	
4. Teachers Training College	8,000.00	8,000.00		8,000.00	
5. Handicapped Children	5,000.00	5,000.00	5,000.00		
6. Teachers, Houses	27,000.00	27,000.00	23,164.87	3,835.13	
7. Amerindian Education	15,000.00	15,000.00	9,174.66	5,825.34	
8. School Libraries	4,000.00	4,000.00	3,836.29	163.71	
9. Audio-Visual Aids	4,000.00	4,000.00	4,680.90		680.90
10. Furniture	75,000.00	75,000.00	74,261.98	738.02	
11. Physical Education	5,000.00	5,000.00	4,761.04	238.96	
12. Other Equipment	5,000.00	5,000.00	4,386.35	613.65	
13. Technical Institute, New Amsterdam	200,000.00	200,000.00		200,000.00	
14. Technical Institute, Anna Regina	15,000.00	15,000.00	6,269.00	8,731.00	
15. University of Guyana	1,480,000.00	1,480,000.00	374,783.90	1,105,216.10	
16. Technical Institute, George- town	20,000.00	20,000.00	6,823.67	13,176.33	
17. Conditional Scholarships and Training Courses	250,000.00	250,000.00	315,141.43		65,141.43
18. Loans to Students	300,000.00	300,000.00	242,053.36	57,946.64	
19. Purchase of Berbice High School	85,000.00	85,000.00	65,384.70	19,615.30	
20. Grant to Mackenzie High School	18,000.00	18,000.00	10,000.00	8,000.00	
21. Purchase of School Sites		5,500.00	5,500.00		
22. Grant to Public Free Library		1,805.00		1,805.00	
23. Grant to University of Guyana		60,000.00	60,000.00		
24. Purchase of Books		780,000.00	780,000.00		
25. Extension of Government Technical Institute		40,000.00		40,000.00	
26. Charlestown Government Secondary School		110,000.00	56,449.23	53,550.77	
	3,312,000.00	4,309,305.00	2,627,812.66	1,747,314.67	65,822.33
Deduct over the Estimate				65,822.33	
Net under the Estimate				1,681,492.34	
Issues from Consolidated Fund Expenditure for 1967			2,764,305.00		
Due to Consolidated Fund			2,627,812.66		
			136,492.34		

J. S. DOUGLAS

Permanent Secretary,
Ministry of Education,

Accounting Officer.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD IV - FEES, FINES, ETC.	\$	\$	\$	\$	\$
24. Carnegie School of Home Economics	5,000.00		6,248.09		1,248.09
25. Technical Institute	24,000.00		22,567.71	1,432.29	
26. Film Censorship Board	5,000.00		6,543.54		1,543.54
27. Miscellaneous	13,700.00		16,851.37		3,151.37
	47,700.00		52,210.71	1,432.29	5,943.00
Deduct under the Estimate					1,432.29
Net over the Estimate					4,510.71

J. S. DOUGLAS

Permanent Secretary,
Ministry of Education,
Principal Receiver of Revenue

MINISTRY OF HEALTH

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 48 - MINISTRY OF HEALTH	\$	\$	\$	\$	\$
1. Personal Emoluments	191,158.00	194,554.00	188,457.08	6,096.92	
2. Transport and travelling ..	7,000.00	7,000.00	6,170.59	829.41	
3. Telegrams	800.00	1,000.00	810.36	189.64	
4. Telephones	15,000.00	15,000.00	13,659.28	1,340.72	
5. Sanitation Public Offices ..	800.00	800.00	716.00	84.00	
6. Pharmacy and Poisons Board Expenses of	17,000.00	17,000.00	11,627.54	5,372.46	
7. Contribution towards King George V Municipal Welfare Centre	5,000.00	5,000.00	5,000.00		
8. London School of Hygiene and Tropical Medicine The Bureau of Hygiene, and Tropical Diseases	1,440.00	1,440.00	1,440.00		
9. Grant to Infant Welfare and Maternity League	100,000.00	100,000.00	99,947.74	52.26	
10. Contribution to Pan American Health Organisation	20,000.00	20,406.00	20,441.86		35.86
11. Contribution to British Empire Cancer Campaign	480.00	480.00	480.00		
12. Contribution to British Empire Leprosy Relief Association	240.00	240.00	240.00		
13. Grant to B.W.I. Board of Examiners, Royal Society for the Promotion of Health	300.00	600.00		600.00	
14. Convalescent Home for Children	26,000.00	26,000.00	26,000.00		
15. Guyana Society for the Pre- vention and Treatment of Tuberculosis	20,000.00	20,000.00	20,000.00		
16. Distribution by Guyana Red Cross of U.S.A.I.D. Foodstuff	25,000.00	25,000.00	25,000.00		44
17. Handicapped Children Con- tribution to Maintenance of	5,000.00	5,000.00	5,000.00		
18. Contribution to Virus Research Laboratory, Trinidad	7,500.00	8,424.00	8,424.00		
19. Grant to Pilgrim Holiness Church for Medical Work in Interior Areas	3,324.00	3,324.00	2,493.00	831.00	
20. Contribution to Standing Advisory Committee for Medical Research in the British Caribbean	3,000.00	3,000.00	2,640.68	359.32	
21. Contribution to W.H.O.		57,483.00	57,487.88		4.88
	449,042.00	511,751.00	496,036.45	15,755.73	41.18
Deduct over the Estimate ..				41.18	
Net under the Estimate				15,714.55	
Issues from Consolidated Fund Expenditure for 1967			511,751.50		
Due to Consolidated Fund ..			496,036.45		
			15,714.55		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 49 - MINISTRY OF HEALTH - MEDICAL					
1. Personal Emoluments	1,504,398.00	1,504,399.00	1,446,370.89	58,028.11	
2. Transport & Travelling	114,500.00	114,500.00	112,283.25	2,216.75	
3. Miscellaneous	3,900.00	3,900.00	3,652.60	247.40	
4. Uniforms	12,000.00	12,000.00	11,401.46	598.54	
5. Medical Library	4,000.00	4,000.00	2,810.28	1,189.72	
6. Maintenance of Vehicles	2,000.00	2,000.00	1,581.34	418.66	
7. Maintenance of Compounds	12,000.00	12,000.00	11,034.66	965.34	
8. Equipment and Supplies P.H.I. S etc	4,600.00	4,600.00	2,308.21	2,291.79	
9. Rent of Quarters	780.00	780.00	90.00	690.00	
10. Health Centres	8,000.00	10,000.00	8,945.20	1,054.80	
11. Mosquito Control Service	260,000.00	283,500.00	274,701.74	8,798.26	
12. B.C.G. Programme	5,000.00	5,000.00	4,689.01	310.99	
13. Environmental Sanitation	1,500.00	1,500.00	10.36	1,489.64	
14. Health Education	3,500.00	3,500.00	1,768.05	1,731.95	
15. Post Mortem Examination	2,000.00	2,500.00	2,420.60	79.40	
16. Notification of Infectious Diseases	100.00	100.00		100.00	
17. Dental Treatment for School Children	5,200.00	5,200.00	1,393.25	3,806.75	
18. Training & in Service Education for Public Health Inspectors and Health Visitors	30,000.00	30,000.00	170.61	29,829.39	
19. Health Exhibits	2,000.00	2,000.00	1,427.85	572.15	
20. Milk and food Samples	500.00	500.00	229.09	270.91	
21. Quarantine and Port Health	2,000.00	2,000.00	1,188.83	811.17	
22. Medical Board, Miscellaneous Expenses	250.00	250.00	2.83	247.17	
23. U.S.T.A.I.D. Surplus food Distribution Scheme	45,000.00	45,000.00	25,793.59	19,206.41	
24. Payment of Lease to Diocese of Guyana	110.00	110.00		110.00	
25. Polio Rehabilitation	35,000.00	45,000.00	38,699.65	6,300.35	
Net under the Estimate	2,058,338.00	2,094,339.00	1,952,973.35	141,365.65	
Issues from Consolidated Fund Expenditure for 1967			2,094,339.00		
Due to Consolidated Fund			1,952,973.35		
			141,365.65		
HEAD 50 - MINISTRY OF HEALTH BACTERIOLOGICAL					
1. Personal Emoluments	161,955.00	161,955.00	126,476.67	35,478.33	
2. Transport and Travelling	5,000.00	6,185.00	6,018.32	166.68	
3. Miscellaneous	400.00	400.00	410.29		10.29
4. Uniforms	1,500.00	1,500.00	1,271.34	228.66	
5. Books & Publications	500.00	500.00	460.56	39.44	
6. Instruments, Supplies etc.	50,000.00	50,000.00	34,518.21	15,481.79	
7. Electric Current & Fuel	9,000.00	13,000.00	11,036.84	1,963.16	
8. Research Fund	1,500.00	1,500.00	892.18	607.82	
9. Blood Transfusion Service	34,000.00	35,808.00	33,957.59	1,850.41	
10. Post Mortem Fees, Laboratory Attendants	800.00	800.00	579.00	221.00	
	264,655.00	271,648.00	215,621.00	56,037.29	10.29
Deduct over the Estimate				10.29	
Net under the Estimate				56,027.00	
Issues from Consolidated Fund			271,648.00		
Expenditure for 1967			215,621.00		
Due to Consolidated Fund			56,027.00		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 51 - MINISTRY OF HEALTH - X-RAY					
1. Personal Emoluments	78,037.00	84,444.00	84,110.56	333.44	
2. Transport & Travelling	1,000.00	1,000.00	944.12	55.88	
3. Miscellaneous	500.00	500.00	239.65	260.35	
4. Uniforms	600.00	600.00	94.50	505.50	
5. Books and Publications	600.00	600.00	623.58		23.58
6. Electric Current	2,900.00	8,790.00	7,512.13	1,277.87	
7. X - Ray Supplies	46,000.00	50,000.00	50,136.18		136.18
8. Maintenance of X Ray Equipment	3,500.00	5,000.00	4,566.67	433.33	
	133,137.00	150,934.00	148,227.39	2,866.37	159.76
Deduct over the Estimate				159.76	
Net under the Estimate				2,706.61	
Issues from Consolidated fund Expenditure for 1967			150,934.00		
Due to Consolidated Fund			148,227.39		
			2,706.61		
HEAD 52 - MINISTRY OF HEALTH - HOSPITALS AND DISPENSARIES ETC.					
1. Personal Emoluments	3,720,522.00	3,770,522.00	3,677,256.36	93,265.64	
2. Transport & Travelling	90,000.00	95,043.00	94,901.11	141.89	
3. Miscellaneous	2,000.00	2,000.00	1,814.70	185.30	
4. Dietary	880,000.00	985,600.00	987,792.97		2,192.97
5. Tobacco and Extras	8,000.00	8,000.00	6,070.10	1,929.90	
6. Water Transport	10,000.00	12,000.00	12,262.39		262.39
7. Maintenance and Operation of Vehicles	22,000.00	22,000.00	20,575.49	1,424.51	
8. Furniture and Equipment	35,000.00	41,000.00	32,027.63	8,972.37	
9. Clothing and Bedding	100,000.00	100,000.00	77,107.69	22,892.31	
10. Drugs and Medical Appliances	750,000.00	750,000.00	636,892.77	113,107.23	
11. Sanitary, Fuel and Light	225,000.00	295,000.00	279,118.37	15,881.63	
12. Rental of Buildings	2,000.00	2,000.00	1,928.00	72.00	
13. Funerals	6,000.00	9,000.00	6,750.53	2,249.47	
14. Fodder and Harness for Draught Animals	1,000.00	1,000.00	1,044.22		44.22
15. Amusements	2,200.00	3,000.00	1,854.78	1,145.22	
16. Bakery	24,000.00	24,000.00	19,933.29	4,066.71	
17. Upkeep of Grounds and Drainage	20,000.00	20,000.00	19,374.03	625.97	
18. Conveying Sick Persons from Interior to Hospitals	20,000.00	40,133.00	35,118.34	5,014.66	
19. Travelling Facilities for Relatives and visitors Best Hospital	3,000.00	3,000.00	191.43	2,808.57	
20. Research work Mahaica Hospital	1,000.00	1,000.00	562.14	437.86	
21. Allowances to Patients and Discharged inmates of Mahaica Hospital	13,500.00	13,500.00	11,686.00	1,814.00	
22. Inmate Labour Mahaica Hospital	190,000.00	202,000.00	211,826.97		9,826.97
23. Contribution towards Travel- ling of Chaplains	408.00	408.00	408.00		
24. Renewal of Bedsteads at Public Hospital	2,000.00	2,000.00	1,906.25	93.75	
25. Travelling Facilities Social Diseases Clinic	1,000.00	1,000.00	323.70	676.30	
26. Medical Facilities old Age Pensioners and Paupers	5,000.00	5,000.00	949.40	4,050.60	
27. Printery, Mental Hospitals	500.00	500.00	136.11	363.89	
28. Medical & Surgical Appliances for Needy Cases	3,500.00	4,500.00	4,136.78	363.22	
29. Medical Facilities Orealia	2,500.00	2,500.00	2,152.33	347.67	
30. Financial Assistance to Needy Patients	1,000.00	1,480.00	1,479.33	67	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 52 - MINISTRY OF HEALTH - HOSPITALS AND DISPENSARIES					
<i>Brought Forward</i>					
1. Medical Treatment Abroad for Needy Cases	2,000.00	2,000.00	1,405.12	594.88	
	6,143,130.00	6,419,186.00	6,148,986.33	282,526.22	12,326.55
Deduct over the Estimate ..				12,326.55	
Net under the Estimate ..				270,199.67	
Issues from Consolidated Fund Expenditure for 1967			6,419,186.00		
Due to Consolidated Fund ..			6,148,986.33		
			270,199.67		
HEAD 53 - MINISTRY OF HEALTH - ANALYST					
1. Personal Emoluments	93,058.00	93,058.00	84,676.78	8,381.22	
2. Transport & Travelling	1,200.00	1,344.00	1,268.98	75.02	
3. Miscellaneous	515.00	515.00	494.27	20.73	
4. Library	1,000.00	1,000.00	1,004.52		4.52
5. Chemicals and Apparatus	7,500.00	9,444.00	9,454.59		10.59
	103,273.00	105,361.00	96,899.14	8,476.97	15.11
Deduct over the Estimate				15.11	
Net under the Estimates				8,461.86	
Issues from Consolidated Fund ..			105,361.00		
Expenditure for 1967			96,899.14		
Due to Consolidated Fund			8,461.86		
HEAD 54 - MINISTRY OF HEALTH - REGISTRATION, BIRTHS, ETC.					
1. Personal Emoluments	83,276.00	83,276.00	82,732.41	543.59	
2. Transport & Travelling	1,700.00	2,025.00	1,862.29	162.71	
3. Miscellaneous	1,100.00	1,100.00	718.69	381.31	
4. Fees, Divisional Registrars, Marriage Officers, Superintendent Registrars, Transcribers of Certificates and Indexing Clerks	20,800.00	20,800.00	17,818.52	2,981.48	
5. Photographic Supplies	760.00	760.00	648.13	111.87	
	107,636.00	107,961.00	103,780.04	4,180.96	
Net under the Estimate				4,180.96	
Issues from Consolidated Fund Expenditure for 1967			107,961.00		
Due to Consolidated Fund			103,780.04		
			4,180.96		

N. L. FRANKER

Permanent Secretary,
Ministry of Health
Accounting Officer.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XVII - MINISTRY OF HEALTH					
1. Rural Hospitals, Health Centres, Dispensaries	133,000.00	133,000.00	74,177.39	58,822.61	
2. Suddie Hospital and Parika Health Centre	127,000.00	127,000.00	76,437.21	50,562.79	
3. New Hospital Georgetown ..					
4. Georgetown Hospital Improvements	128,000.00	128,000.00	47,503.92	80,496.08	
5. New Amsterdam Hospital Improve- ments	14,000.00	14,000.00	3,204.12	10,795.88	
6. Geriatric Unit					
7. Nutritional Survey	98,000.00	98,000.00	18,025.01	79,974.99	
8. Environmental Sanitation .. Programme	100,000.00	100,000.00	69,979.31	30,020.69	
9. Virus Diagnostic Laboratory ..	12,000.00	12,000.00		12,000.00	
10. Sterilizing Unit					
11. Operating Theatre, Georgetown Hospital					
12. Polio Relief					
13. Anti-Typhoid Trials	8,000.00	8,000.00	5,184.30	2,815.70	
14. Surveys and Investigations ..	10,000.00	10,000.00	8,195.18	1,804.82	
15. Medical Library					
16. Equipment - General	60,000.00	89,400.00	85,864.53	3,535.47	
	690,000.00	719,400.00	388,570.97	330,829.03	
Net under the Estimate				330,829.03	
Issues from Consolidated Fund			719,400.00		
Expenditure for 1967			388,570.97		
Due to Consolidated Fund			330,829.03		

N. L. FRANKER
Permanent Secretary,
Ministry of Health,
Accounting Officer.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD IV - FEES, FINES, ETC.	\$	\$	\$	\$	\$
28. Hospitals, Asylums and Dispensaries etc.	150,000.00		172,124.33		22,124.33
29. Government Laboratory	1,600.00		11,205.70		9,605.70
30. Registration of Births etc.	22,000.00		19,372.07	2,627.93	
31. Environmental Sanitation Programme			55.00		55.00
32. Pharmacy and Poisons Board	16,000.00		13,219.48	2,780.52	
33. Miscellaneous	1,500.00		8,506.93		7,006.93
	191,100.00		224,483.51	5,408.45	38,791.96
Deduct under the Estimate					5,408.45
Net over the Estimate					33,383.51

N. L. FRANKER

Permanent Secretary,
Ministry of Health,
Principal Receiver of Revenue

MINISTRY OF HOUSING AND RECONSTRUCTION

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 55 - MINISTRY OF HOUSING AND RECONSTRUCTION	\$	\$	\$	\$	\$
1. Personal Emoluments	221,102.00	221,102.00	184,886.38	36,215.62	
2. Transport & Travelling	23,750.00	23,750.00	23,611.24	138.76	
3. Miscellaneous	4,000.00	4,000.00	3,783.96	216.04	
4. Books and Publications	400.00	400.00	247.18	152.82	
5. Telegrams	200.00	200.00	76.98	123.02	
6. Telephones	7,000.00	7,000.00	5,468.55	1,531.45	
7. Rental of Buildings	3,720.00	3,720.00	3,657.96	62.04	
8. Wages, Government Housing Estates	403,000.00	403,000.00	388,099.17	14,900.83	
9. Materials for Maintenance of Government Housing Estates	95,900.00	95,900.00	86,337.73	9,562.27	
10. Water Supply Government Housing Estates	112,500.00	112,500.00	107,087.50	5,412.50	
11. Water Purification Plant Wismar	28,000.00	28,000.00	23,901.35	4,098.65	
12. Rates and Taxes New Amsterdam	14,000.00	14,000.00	13,545.00	455.00	
13. Lighting Government Housing Estates	38,000.00	38,000.00	37,946.89	53.11	
	951,572.00	951,572.00	878,649.89	72,922.11	
Net under the Estimate			951,572.00	72,922.11	
Issues from Consolidated Fund					
Expenditure for 1967			878,649.89		
Due to Consolidated Fund			72,922.11		
HEAD 56 - MINISTRY OF HOUSING AND RECONSTRUCTION - TOWN & COUNTRY PLANNING					
1. Personal Emoluments	90,168.00	90,168.00	67,273.61	22,894.39	
2. Transport & Travelling	14,100.00	14,100.00	13,692.82	407.18	
3. Miscellaneous	1,500.00	1,500.00	1,405.36	94.64	
4. Field Equipment, Drawing Office Supplies and Publications	8,500.00	8,500.00	6,639.55	1,860.45	
5. Planning Surveys	19,000.00	19,000.00	18,011.41	988.59	
6. Printed Approved Town Planning Schemes	2,250.00	2,250.00	1,080.71	1,169.29	
	135,518.00	135,518.00	108,103.46	27,414.54	
Net under the Estimate				27,414.54	
Issues from Consolidated Fund			135,518.00		
Expenditure for 1967			108,103.46		
Due to Consolidated Fund			27,414.54		

W.O. DOW,

*Permanent Secretary,
Ministry of Housing and
Reconstruction.*

*Accounting Officer
20th January, 1969.*

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION - XVIII MINISTRY OF HOUSING AND RECONSTRUCTION					
1. Land Development Corporation					
2. Purchase and Development of Land	250,000.00	370,000.00	321,005.69	48,994.31	
3. Self- Help Housing	200,000.00	270,000.00	243,600.64	26,399.36	
4. Construction of Houses for Rental	100,000.00	100,000.00	21,932.16	78,067.84	
5. Housing Estates - Miscellaneous Works	50,000.00	50,000.00	48,336.07	1,663.93	
6. Redevelopment of Central Georgetown	350,000.00	350,000.00	304,481.13	45,518.87	
7. Christianburg/ Wismar	100,000.00	100,000.00	64,850.76	35,149.24	
8. Lodge Village	50,000.00	50,000.00	38,408.31	11,591.69	
9. La Penitence	25,000.00	25,000.00	18,649.95	6,350.05	
10. Land for Bonded Warehouse					
11. Staff Development Projects	35,000.00	35,000.00	22,021.54	12,978.46	
12. Relief and Rehabilitation	50,000.00	100,000.00	98,831.30	1,168.70	
13. Purchase of Equipment		25,400.00	17,096.99	8,303.01	
	1,210,000.00	1,475,400.00	1,199,214.54	276,185.46	
Net under the Estimate				276,185.46	
Issues from Consolidated Fund			1,475,400.00		
Expenditure for 1967			1,199,214.54		
Due to Consolidated Fund			276,185.46		

W. O. DOW,
 Permanent Secretary,
 Ministry of Housing and
 Reconstruction,
 Accounting Officer
 20th January, 1969.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
D VI - RENTS, ROYALTIES, ETC.					
6. Government Housing Estates	470,000.00		448,606.12	21,393.88	
	470,000.00		448,606.12	21,393.88	
Net under the Estimate				21,393.88	
D XII - SALE OF ASSETS, ETC.					
3. Lands and Houses	280,000.00		307,297.19		27,297.19
	280,000.00		307,297.19		27,297.19
Net over the Estimate					27,297.19

W. O. DOW,
 Permanent Secretary,
 Ministry of Housing and
 Reconstruction,
 Principal Receiver of Revenue
 20th January, 1969

MINISTRY OF LABOUR AND SOCIAL SECURITY

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 57 - MINISTRY OF LABOUR & SOCIAL SECURITY	\$	\$	\$	\$	\$
1. Personal Emoluments	250,611.00	250,612.00	255,546.81		4,934.81
2. Transport & Travelling	30,000.00	32,750.00	33,015.46		265.46
3. Miscellaneous	4,000.00	4,500.00	4,293.48	206.52	
4. Books and Publications	700.00	700.00	463.26	236.74	
5. Telegrams	350.00	350.00	30.51	319.49	
6. Telephones	5,000.00	11,000.00	7,111.10	3,888.90	
7. Factory Ordinance Expenses ..	200.00	200.00	397.44		197.44
8. Public Utility Undertakings and Public Health Services, Ar- bitration Ordinance, Expenses	300.00	8,300.00	6,532.55	1,767.45	
9. Relief Messengers	8,550.00	8,550.00	8,400.52	149.48	
10. Contribution to the Interna- tional Labour Organisation ..	51,500.00	51,500.00	46,270.46	5,229.54	
11. Grant to Critchlow Labour Institute		10,000.00	10,000.00		
	351,211.00	378,462.00	372,061.59	11,798.12	5,397.71
Deduct over the Estimate				5,397.71	
Net under the Estimate				6,400.41	
Issues from Consolidated Fund Expenditure for 1967			339,500.00		
Due to Contribution Fund			372,061.59		
			32,561.59		
HEAD 58 - MINISTRY OF LABOUR AND SOCIAL SECURITY EMPLOY- MENT EXCHANGE SERVICE					
1. Personal Emoluments	56,060.00	56,060.00	53,210.05	2,849.95	
2. Transport & Travelling	3,625.00	3,925.00	3,680.72	244.28	
3. Miscellaneous	2,550.00	2,700.00	2,392.06	307.94	
	62,235.00	62,685.00	59,282.83	3,402.17	
Net under the Estimate				3,402.17	
Issues from Consolidated Fund Expenditure for 1967			53,500.00		
Due to Consolidated Fund			59,282.83		
			5,782.83		

F. G THARALLY

*Permanent Secretary,
Ministry of Labour and
Social Security,
Accounting Officer,
30th January, 1969*

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
59 - MINISTRY OF LABOUR AND SOCIAL SECURITY - SOCIAL ASSISTANCE					
Personal Emoluments	360,197.00	360,197.00	313,995.19	46,201.81	
Transport & Travelling	27,000.00	27,000.00	25,136.61	1,863.39	
Miscellaneous	1,200.00	1,500.00	5,409.96		3,909.96
Dietary	105,000.00	110,000.00	94,287.97	15,712.03	
Tobacco and Extras	4,000.00	5,000.00	4,139.16	860.84	
Clothing and Bedding	17,500.00	19,000.00	15,761.75	3,238.25	
Uniforms for Nurses and Servants	5,000.00	5,500.00	3,878.15	1,621.85	
Fuel, Light and Sanitation	24,250.00	34,250.00	23,116.16	11,133.84	
Furniture and Equipment	5,000.00	5,000.00	4,670.96	329.04	
Funerals	7,000.00	7,000.00	836.52	6,163.48	
Meals for Nurses	16,000.00	16,000.00	10,668.18	5,331.82	
Upkeep of Grounds	6,000.00	6,000.00	5,630.68	369.32	
Old Age Pension	1,655,000.00	1,725,000.00	1,704,236.87	20,763.13	
Public Assistance	1,170,000.00	1,170,000.00	1,080,359.67	89,640.33	
Maintenance of Vehicles	1,500.00	1,500.00	1,974.71		474.71
Grant to Ursuline Convent for St. Ann's Orphanage	2,800.00	2,800.00	2,800.00		
Grant to Plaisance Orphanage for Boys	2,000.00	2,000.00	2,000.00		
Grant to Dharm Sala	10,000.00	10,000.00	10,000.00		
Grant to African Development Association	3,000.00	3,000.00	3,000.00		
Grant in Aid of Society for the blind	3,000.00	3,000.00	3,000.00		
Grant to the United Sad'r Islamic 'Anjuman Boys' Orphanage	2,000.00	2,000.00	2,000.00		
Grant to Salvation Army for Social Work	1,440.00	1,440.00	1,080.00	360.00	
	3,428,887.00	3,517,187.00	3,317,982.54	203,589.13	4,384.67
Excess over the Estimate				4,384.67	
Excess under the Estimate				199,204.46	
Issues from Consolidated Fund Expenditure for 1967			3,133,052.00		
Balance to Consolidated Fund			3,317,982.54		
			184,930.54		

F. G. THARALLY

Permanent Secretary,
Ministry of Labour and
Social Security.Accounting Officer,
30th January, 1969.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XIX - MINISTRY OF LABOUR AND SOCIAL SECURITY					
1. Purchase of Equipment	30,000.00	30,000.00	7,778.13	22,221.87	
2. Accelerated Training Programme	50,000.00	50,000.00	7,262.15	42,737.85	
3. National Insurance Scheme	300,000.00	300,000.00	20,507.03	279,492.97	
	380,000.00	380,000.00	35,547.31	344,452.69	
Net under the Estimate				344,452.69	
Issues from Consolidated Fund Expenditure for 1967			36,128.00		
Due to Consolidated Fund			35,547.31 -		
			580.69		

F. G. THARALLY

*Permanent Secretary,
Ministry of Labour and
Social Security.*

*Accounting Officer
30th January, 1969.*

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
34. Palms	50.00		1,013.32		963.32
	50.00		1,013.32		963.32
Net over the Estimate					963.32

F. G. THARALLY,

*Permanent Secretary,
Ministry of Labour and Social Security,
Principal Receiver of Revenue,
30th January, 1969.*

MINISTRY OF FINANCE

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 60 - MINISTRY OF FINANCE					
1. Personal Emoluments	217,585.00	217,586.00	183,760.32	33,825.68	
2. Transport & Travelling	1,600.00	1,600.00	1,570.05	29.95	
3. Miscellaneous	3,000.00	3,500.00	3,240.44	259.56	
4. Telephones	15,000.00	15,000.00	11,359.16	3,640.84	
5. Temporary Clerical Assistance	3,000.00	3,000.00	2,696.00	304.00	
6. Publications	250.00	250.00	214.87	35.13	
	240,435.00	240,936.00	202,840.84	38,095.16	
Net Under the Estimate				38,095.16	
Issues from Consolidated Fund Expenditure for 1967			195,795.00		
Due to Consolidated Fund			202,840.84		
			7,045.84		
HEAD 61 - MINISTRY OF FINANCE- ACCOUNTANT GENERAL					
1. Personal Emoluments	214,094.00	214,095.00	213,639.07	995.93	
2. Transport & Travelling	3,000.00	3,300.00	3,201.88	98.12	
3. Repairs and Maintenance of Accounting Machines	2,800.00	2,800.00	1,975.16	824.84	
4. Miscellaneous	2,000.00	2,600.00	2,086.84	513.16	
5. Payment to New Widows' and Orphans' Fund of difference between 6% on Permanent Investments and Actual Interest Earned	70,000.00	70,000.00	63,849.85	6,150.15	
6. Telegrams	2,000.00	2,000.00	683.78	1,316.22	
7. Sundries	6,000.00	6,000.00	4,975.50	1,024.50	
8. Expenses of Commissions and Committees	25,000.00	90,000.00	64,516.31	25,483.69	
9. Remittances Commission on	20,000.00	35,000.00	16,475.96	18,524.04	
10. Loss of Public Money and Stores	10,000.00	10,000.00	2,785.59	7,214.41	
11. Crown Agents Charges on Store Purchase Including Commission Inspection and Marine Insurance	70,000.00	140,000.00	119,298.26	20,701.74	
12. Workmen's Compensation Ordinance	30,000.00	50,000.00	37,705.64	12,294.36	
13. Leave Passages Public Officers	160,000.00	180,000.00	176,939.08	3,060.92	
14. Compensation Claims	30,000.00	30,000.00	13,028.13	16,971.87	
15. Travelling Expenses and Subsistence Allowances to Unofficial Members of Boards and Committees	5,000.00	6,000.00	4,932.24	1,067.76	
16. Special Visits and Representa- tion at External Conferences	100,000.00	207,500.00	131,636.15	75,863.85	
17. Temporary Specialist Assistance	10,000.00	18,000.00	13,596.48	4,403.52	
18. Expenses of Official Missions and Visitors to Guyana	5,000.00	5,000.00	4,293.03	706.97	
19. Refunds of Revenue Miscel- laneous	40,000.00	110,000.00	66,655.03	43,344.97	
20. Expenses of Officers on Transfer, First Appoint- ment and Termination of Services	30,000.00	150,000.00	148,318.83	1,681.17	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Over the Revised Estimates
HEAD 61 - MINISTRY OF FINANCE - ACCOUNTANT GENERAL (CONT'D)	\$	\$	\$	\$
<i>Brought Forward</i>				
21. Miscellaneous Expenses ..				
Ex Servicemen	480.00	480.00	184.22	295.78
22. Overseas Service Aid Scheme	512,137.00	512,137.00	395,669.53	116,467.47
23. Ex Gratia Payment to Pamela and Patricia Fah	300.00	300.00	300.00	
24. Ex Gratia Payments to Govern- ment Workers who went on Strike in 1963	10,000.00	10,000.00	461.17	9,538.83
25. Expenses of Issue	10,000.00	40,000.00	13,317.11	26,682.89
26. Rental of Data Processing Equipment, Forms, etc. ..	45,000.00	45,000.00	38,405.56	6,594.44
27. Gift to Government of Zambia		4,800.00	4,800.00	
28. Revision of Wages		238.00	33.46	271.46
29. Ex Gratia Payment to Public Officers Recruited to the Bank of Guyana		9,270.00	9,270.00	
	1,412,811.00	1,954,520.00	1,552,426.94	402,093.06
Net under the Estimate				402,093.06
Issues from Consolidated Fund Expenditure for 1967			1,854,520.00	
Due to Consolidated Fund			1,552,426.94	
			302,093.06	
HEAD 62 - MINISTRY OF FINANCE - CUSTOMS AND EXCISE				
1. Personal Emoluments	1,023,504.00	1,106,725.00	975,164.70	131,560.30
2. Transport and Travelling	28,000.00	28,000.00	26,529.10	1,470.90
3. Miscellaneous	8,000.00	8,000.00	7,169.50	830.50
4. Uniforms	7,000.00	7,000.00	2,244.65	4,755.35
5. Books and Publications	200.00	200.00	135.64	64.36
6. Maintenance and Operation Land and Water Transport	12,000.00	12,000.00	10,516.48	1,483.52
7. Instruments	500.00	500.00		500.00
8. Revenue Protection	40,000.00	120,000.00	116,421.35	3,578.65
9. Refunds of Revenue	425,000.00	425,000.00	352,734.91	72,265.09
10. Expenses, Training Courses	2,000.00	2,000.00	1,125.82	874.18
11. Equipment, Training Courses	500.00	500.00	356.72	143.28
	1,546,704.00	1,709,925.00	1,492,398.87	217,526.13
Net under the Estimate				217,526.13
Issues from Consolidated Fund Expenditure for 1967			1,537,545.00	
Due to Consolidated Fund			1,492,398.87	
			45,146.13	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 63 - MINISTRY OF FINANCE - INLAND REVENUE	\$	\$	\$	\$	\$
1. Personal Emoluments	345,657.00	345,657.00	312,613.44	33,043.56	
2. Transport & Travelling	8,752.00	8,752.00	7,444.35	1,307.65	
3. Miscellaneous	4,275.00	4,275.00	3,344.73	930.27	
4. Books and Publications	800.00	800.00	389.24	410.76	
5. Contribution to Overseas Territories Income Tax Office, United Kingdom	2,400.00	2,400.00	1,440.00	960.00	
6. Legal Cost	4,320.00	4,320.00	855.00	3,465.00	
7. Expenses of Board of Review	9,100.00	12,500.00	12,365.00	135.00	
8. Adjustment of Scales and Weights tools and Appliances	450.00	450.00	412.39	37.61	
9. Licence Labels	18,000.00	18,000.00	17,001.70	998.30	
10. Revenue Protection	5,700.00	5,700.00	3,457.69	2,242.31	
11. Refunds of Revenue	950,000.00	950,000.00	837,597.02	112,402.98	
12. Maintenance and Operation of Data Processing Machines		70,000.00	41,879.92	28,120.08	
	1,349,454.00	1,422,854.00	1,238,800.48	184,053.52	
Net under the Estimate				184,053.52	
Issues from Consolidated fund Expenditure for 1967			1,232,910.00		
Due to Consolidated Fund			1,238,800.48		
			5,890.48		
HEAD 64 - MINISTRY OF FINANCE - POST OFFICE SAVINGS BANK					
1. Personal emoluments	74,901.00	74,901.00	63,680.61	11,220.39	
	74,901.00	74,901.00	63,680.61	11,220.39	
Net under the Estimate				11,220.39	
Issues from Consolidated fund Expenditure for 1967			74,901.00		
Due to Consolidated Fund			63,680.61		
			11,220.39		
HEAD 65 - MINISTRY OF FINANCE - PENSIONS AND GRATUITIES					
1. Public Officers, Pension and Lump Sum Payments	2,200,000.00	2,200,000.00	2,267,202.20		67,202.20
2. Widows and Orphans, Pensions	18,100.00	18,100.00	15,569.64	2,530.36	
5. Teachers, Pensions and Lump Sum Payments	525,000.00	525,000.00	539,549.33		14,549.33
6. Militia Pensions and Lump Sum Payments	5,125.00	5,125.00	3,685.94	1,439.06	
7. Pilotage Pensions	104.00	104.00	300.47		196.47
8. Special Allowances to Non Pensionable Officers with 20 Years, Service and Over and Gratuities to Female Civil Servants on Marriage	58,000.00	58,000.00	71,456.70		13,456.70
9. Gratuities to Non Pensionable Officers and Employees and their Dependents under Resolution No. L11 Dated 6.7.51 and to Relatives of and Deceased Public Officers under Ordinance 27 of 1920 Cap. 206. etc.	100,000.00	150,000.00	170,887.73		20,887.73

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 65 - MINISTRY OF FINANCE -PENSIONS AND GRATUITIES (CONT'D)	\$	\$	\$	\$	\$
<i>Brought Forward</i>					
10. Death Gratuities Granted under Res. No. XXXVI of 1.8.52 to Dependents of Deceased Teachers	15,000.00	19,000.00	17,614.60	1,385.40	
11. Pensions to Soldiers and their Dependents World War 11	2,095.00	2,095.00	1,840.20	254.80	
12. Pensions, to Dependents .. Soldiers B.W.I. Regiment	1,858.00	1,858.00	1,456.96	401.04	
13. Pensions, B.W.I. Soldiers	1,501.00	1,501.00	1,254.03	246.97	
14. Gratuities to Contract Officers	110,000.00	110,000.00	105,044.59	4,955.41	
15. Cost of Living Allowances ..	340,000.00	340,000.00	337,708.84	2,291.16	
16. Pension Contributions Seconded Officers	7,000.00	14,000.00	6,133.90	7,866.10	
17. Compassionate Allowance to James Grant	240.00	240.00	140.00	100.00	
18. Special Pension to Mrs. T. Rose	480.00	480.00	720.00		240.00
19. Special Pension to Mrs J. Fernandes	480.00	480.00	600.00		120.00
20. Special Pension to J. S. Persaud	432.00	432.00		432.00	
21. Special Pension to Mr. K.H.R. Khan	564.00	564.00	563.28	72	
22. Contribution towards Pension and Gratuity of Mr. R. Stollmeyer	264.00	264.00		264.00	
23. Ex Gratia Payment to Mr. A. H. Jenkins		5,627.00	5,626.84	16	
24. Compassionate Allowance to Mrs. Miller		942.00		942.00	
	3,386,243.00	3,453,812.00	3,547,355.25	23,109.18	116,652.43
Deduct under the Estimate ..					23,109.18
Net over the Estimate					93,543.25
Issues from Consolidated Fund Expenditure for 1967			3,012,812.00		
Due to Consolidated Fund .. .			3,547,355.25-		
			534,543.25-		
This Amount Includes Statutory Expenditure of			2,826,307.58		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
66 - MINISTRY OF FINANCE	\$	\$	\$	\$	\$
PUBLIC DEBT					
FUNDED PUBLIC DEBT					
Interest					
Local Loans					
Loan Ordinance 6 of 1916	14,722.00	14,722.00	12,407.77	2,314.23	
Loan Ordinance 5 of 1945 - 1946 at 3.5%	175,000.00	175,000.00	173,271.25	1,728.75	
Loan Ordinance 9 of 1951 - 1951 at 3.5%	28,000.00	28,000.00	26,977.75	1,022.25	
Loan Ordinance 17 of 1953 1st Issue at 4.5%	69,044.00	69,044.00	64,753.25	4,290.75	
Loan Ordinance 17 of 1953 2nd Issue at 5%	65,688.00	65,688.00	51,538.50	14,149.50	
Loan Ordinance 13 of 1958 - 1958 at 5.5%	16,500.00	16,500.00	16,500.00		
Loan Ordinance 54 of 1956 - 1959 at 6%	216,000.00	216,000.00	216,713.25		713.25
Loan Ordinance 54 of 1956 - 2nd Issue at 5.5%	275,000.00	275,000.00	275,000.00		
Loan Ordinance 9 of 1960 - 1st Issue in 1961	162,500.00	162,500.00	162,500.00		
Loan Ordinance 9 of 1960 - 2nd Issue at 5.25%	125,000.00	125,000.00	125,000.00		
Loan Ordinance 15 of 1965 - 1st Issue at 7%	197,530.00	197,530.00	193,729.69	3,800.31	
Loan Ordinance 15 of 1965 - 2nd Issue at 7%	176,838.00	176,838.00	120,647.09	56,190.91	
Loan Ordinance 22 of 1916 - 1st Series at 7%	86,510.00	86,510.00	56,409.50	30,100.50	
Loan Ordinance 22 of 1966 - 2nd Series at 7%	7,000.00	7,000.00	7,539.00		539.00
Loan Ordinance 22 of 1966 - 3rd Series at 7%	7,000.00	7,000.00	1,599.50	5,400.50	
External Loans					
Registered Stock Ordinance 11 of 1929 Conversion Loan	300,960.00	300,960.00	300,959.44	56	
Registered Stock Ordinance 11 of 1929 1934 at 3%	25,258.00	25,258.00	25,258.00		
Registered Stock Ordinance 11 of 1929 1935 at 3%	30,229.00	30,229.00	30,228.20	80	
Ordinance 26 of 1941 - 1942 at 3.25%	126,360.00	126,360.00	127,178.82		818.82
Loan Ordinance 13 of 1951 - 1951 Loan at 3.5%	366,240.00	366,240.00	366,239.46	54	
Loan Ordinance 55 of 1955 - 1956 Loan at 5%	849,600.00	849,600.00	849,599.72	28	
Ordinance 30 of 1960 - Loan Electricity Ord. 1960 at 7%	84,000.00	84,000.00	84,000.00		
Loan Ordinance 13 of 1960 - 1st Loan at 5.75%	46,900.00	46,900.00	41,509.39	5,390.61	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 66 MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D)					
2. Sinking Funds					
Local Loans					
A. Loan Ordinance 6 of 1916 - \$624,100 at 1.8666%	11,650.00	11,650.00		11,650.00	
B. Loan Ordinance 5 of 1945 - \$5,000.000 at 1.3262%	3,840.00	3,840.00	3,840.00		
C. Loan Ordinance 9 of 1951 - \$800.000 at 4.4015%	35,236.00	35,236.00	35,236.00		
D. Loan Ordinance 1 of 1953 - 1st Issue at 2.1239%	32,587.00	32,587.00	32,587.00		
E. Loan Ordinance 17 of 1953 - 2nd Issue at 2.1239%	27,903.00	27,903.00	27,902.72	28	
F. Loan Ordinance 13 of 1958 - \$300.000 at 2.1239%	6,372.00	6,372.00	6,372.00		
G. Loan Ordinance 54 of 1956 - \$3,600.000 at 3.87%	131,520.00	131,520.00	131,520.00		
H. Loan Ordinance 54 of 1956 - 2nd Issue at 3.87%	182,400.00	182,400.00	182,400.00		
I. Loan Ordinance 9 of 1960 - 1st Issue at 3.87%	96,750.00	96,750.00	96,750.00		
J. Loan Ordinance 12 of 1965 - 1st Issue at 14%	420,000.00	420,000.00	420,000.00		
K. Loan Ordinance 9 of 1960 at 3.55% 71,000.00	71,000.00	71,000.00	71,000.00		
L. Loan Ordinance 15 of 1965 1st Issue at 10.5%	147,755.00	147,755.00		147,755.00	
M. Loan Ordinance 15 of 1965 - 2nd Issue 10.5%	132,277.00	132,277.00		132,277.00	
N. Loan Ordinance 22 of 1966 - Treasury Savings Certificate at 14%	70,000.00	70,000.00	35,000.00	35,000.00	
External Loans					
O. Registered Stock Ordinance 11 of 1929 at 2.1%	100,320.00	100,320.00	100,320.00		
P. Registered Stock Ordinance 11 of 1929 1934 Loan at 1.46522% ..	12,336.00	12,336.00	6,167.60	6,168.40	
Q. Registered Stock Ordinance 11 of 1929 Loan at 1.59305%	16,052.00	16,052.00	8,026.00	8,026.00	
R. Loan Ordinance 13 of 1951 at 2% 483,902.00	483,902.00	483,902.00	483,902.00		
S. Loan Ordinance 55 of 1955 at 1% 169,920.00	169,920.00	169,920.00	184,113.60		14,193.60
Other Public Debt					
3. Equated Annuities for Repayment of Commonwealth Development and Welfare Loans	74,473.00	74,473.00	65,668.90	8,804.10	
4. Equated Annuities for Repayment of Exchequer Loans	5,569,721.00	5,569,721.00	5,388,325.50	181,395.50	
5. Repayment of Principal Loan Ordinance 13 of 1960	255,500.00	255,500.00	251,357.82	4,142.18	
6. B.G. Railway Permanent Annuities Ordinance 23 of 1921	74,811.00	74,811.00	74,810.48	52	
7. Interest on 4% Perpetual Stock Ordinance 23 of 1921	9,567.00	9,567.00	9,566.16	84	
8. Equated Annuities for Repayment of 1st Issue under Loan Ord. 15 of 1965	729,084.00	729,084.00	729,083.52	48	
9. Equated Annuities for Repayment of 2nd Issue under Loan Ord. 15 of 1965	7,590.00	7,590.00	7,589.12	88	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
66 - MINISTRY OF FINANCE PUBLIC DEBT (CONT'D)					
<i>Brought Forward</i>					
Other Public Debt (cont'd)					
Quoted Annuities for Repayment of 1st. series Independence Issue Loan Ord. 22 of 1966	502,623.00	502,623.00	542,870.64		40,247.64
Quoted Annuities for Repayment of 2nd Series Independence Issue Loan Ord. 22 of 1966 Quoted Annuities for Repayment of 3rd. Series Independence Issue Loan Ord. 22 of 1966 ..	65,520.00	65,520.00	24,689.34	40,830.66	
Interest and Discount on Treasury Bills	93,600.00	93,600.00	44,586.36	49,013.64	
Interest on Current Advances Interest A.I.D. Loan for Atkinson Field McKenzie Road Interest Contractor/Finance - Bank of Guyana Building	600,000.00	635,000.00	489,082.69	145,917.31	
Redemption of Promissory Notes - Contractor/Finance - Bank of Guyana Building	150,000.00	375,000.00	496,505.51		121,505.51
Management of Guyana Government Loans	68,000.00	68,000.00	17,798.54	50,201.46	
Reserve for Interest Charges on Prospective Issues	88,200.00	88,200.00	66,913.56	21,286.44	
Supplementary Sinking Funds	356,108.00	356,108.00	356,107.44	56	
Repayment of Loan From C.D.C. Interest on Loan from C.D.C. Interest on Loan from U.S.A.I.D.	10,000.00	10,000.00	3,213.49	6,786.51	
	150,000.00	150,000.00	2,195.92	147,804.08	
	300,154.00	300,154.00	300,153.60	40	
		337,940.00	1,310,023.60		972,083.60
		170,655.00	170,655.00		877.46
			877.46		
	14,708,650.00	15,477,245.00	15,506,771.15	1,121,452.73	1,150,978.88
Deduct Appropriation made under Transport and Harbours	165,671.00	165,671.00	165,772.14	101.14	
Appropriation made under Division XX Loans to Rice Development Company			1,200,000.00	1,200,000.00	
	14,542,979.00	15,311,574.00	14,140,999.01	2,321,553.87	1,150,978.88
Deduct over the Estimate				1,150,978.88	
Net under the Estimate				1,170,574.99	
Issues from Consolidated Fund Expenditure for 1967			15,311,574.00		
Due to Consolidated Fund			14,140,999.01		
			1,170,574.99		
This Amount Includes Statutory Expenditure of			15,204,421.63		

H.O.E. BARKER

Secretary to the Treasury,
Accounting Officer.
25.1.69

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XX MINISTRY OF FINANCE					
1. Loans to Guyana Electricity Corporation	580,000.00	2,080,000.00	1,647,205.06	432,794.94	
2. Loans to Proposed Telecommunications Corporation .. .	2,000,000.00	2,000,000.00	250,000.00	1,750,000.00	
3. Forest, Agricultural and Industrial Development ..	1,800,000.00	1,800,000.00	845,139.32	954,860.68	
4. Purchase of Equipment ..	60,000.00	75,000.00	44,608.31	30,391.69	
5. Compensation to Ex-patriate Officers	120,000.00	120,000.00	122,696.59		2,696.59
6. Finance Building on site of Bonded Warehouse .. .	40,000.00	40,000.00	5,795.00	34,205.00	
7. Loan to Rice Development Corporation		3,200,000.00	3,000,000.00	200,000.00	
8. Loan to Rice Marketing Board ..		8,000,000.00	4,500,000.00	3,500,000.00	
	4,600,000.00	17,315,000.00	10,415,444.28	6,902,252.31	2,696.59
Deduct over the Estimate ..				2,696.59	
Net under the Estimate .. .				6,899,555.72	
Issues from Consolidated Fund Expenditure for 1967 .. .			12,327,000.00		
Due to Consolidated Fund ..			10,415,444.28		
			1,911,555.72		

H.O.E. BARKER

Secretary to the Treasury,
Accounting Officer.
25.1.69

Revenue Account - continued

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD III OTHER TAX REVENUE	\$	\$	\$	\$	\$
Stamp Duties	110,000.00		77,748.92	32,251.08	
Auction Duty	8,000.00		9,126.46		1,126.46
	118,000.00		86,875.38	32,251.08	1,126.46
Deduct over the Estimate				1,126.46	
Net under the Estimate				31,124.62	
HEAD V - REVENUE FROM PROPERTY AND ENTERPRISE					
General	340,000.00		241,799.16	98,200.84	
Loans to Corporations	1,785,000.00		121,699.01	1,663,300.99	
Invested Surplus Balances ..	15,000.00		6,975.36	8,024.64	
	2,140,000.00		370,473.53	1,769,526.47	
Net under the Estimate				1,769,526.47	
HEAD IX - MISCELLANEOUS UNDERTAKINGS					
Currency Board Profits ..	1,240,000.00		1,260,070.26		20,070.26
Bank of Guyana Profits ..	500,000.00		725,054.19		225,054.19
	1,740,000.00		1,985,124.45		245,124.45
Net over the Estimate					245,124.45
HEAD X - SUNDRY CONTRIBUTIONS AND OTHER RECEIPTS					
Sundry Reimbursements ..	190,000.00		294,305.80		104,305.80
Sundries	150,000.00		374,331.87		224,331.87
Overseas Officers Payment by U.K. Government	334,000.00		483,384.41		149,384.41
Special Service Unit Payment by U.K. Government	232,000.00			232,000.00	
Pension Contribution of Seconded Officers	13,000.00		8,364.84	4,635.16	
Grant from U.K. Government ..					
	919,000.00		1,160,386.92	236,635.16	478,022.08
Deduct under the Estimate					236,635.16
Net over the Estimate					241,386.92

Revenue Account - continued

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD XI - REFUNDS OF LOANS					
1. Loan Repayments	344,100.00		320,676.25	23,423.75	
	344,100.00		320,676.25	23,423.75	
Net under the Estimate				23,423.75	
HEAD XII - SALE OF ASSETS, ETC.					
5. Premiums on Grants, Leases etc.					
6. Gain on Sale of Investments - General Revenue Balance					
7. Realization of N.D.S.L. Sinking Fund					
HEAD XIII - MISCELLANEOUS CAPITAL REVENUE					
1. Independence Gifts			190,650.00		190,650.00
2. Lotteries	140,000.00		175,067.67		35,067.67
3. Currency Board Surplus	3,500,000.00		4,889,756.88		1,389,756.88
4. Other			250,000.00		250,000.00
	3,640,000.00		5,505,474.55		1,865,474.55
Net over the Estimate					1,865,474.55
HEAD XIV - EXTERNAL GRANTS					
1. United Kingdom General	5,933,500.00		2,650,009.84	3,283,490.16	
2. United Kingdom Military Equipment	300,000.00		1,191,590.88		891,590.88
3. United Kingdom Compensation ..	60,000.00		65,635.20		5,635.20
4. U.S.A.I.D.	4,401,900.00		4,108,267.38	293,632.62	
5. Canadian Aid	1,757,000.00			1,757,000.00	
6. United Nations Agencies	1,758,000.00			1,758,000.00	
7. Other			29,960.18		29,960.18
	14,210,400.00		8,045,463.48	7,092,122.78	927,186.26
Deduct over the Estimate				927,186.26	
Net under the Estimate				6,164,936.52	
HEAD XV - INTERNAL LOANS					
1. Treasury Savings Certificates	500,000.00		86,180.70	413,819.30	6,340,650.00
2. Debentures	2,500,000.00		8,840,650.00		6,340,650.00
	3,000,000.00		8,926,830.70	413,819.30	413,819.30
Deduct over the Estimate					5,926,830.70
Net under the Estimate					
HEAD XVI - EXTERNAL LOANS					
1. United Kingdom General	8,640,000.00		4,996,800.00	3,643,200.00	81,561.60
2. United Kingdom Compensation	60,000.00		141,561.60		
3. U.S.A.I.D.	8,020,000.00		4,632,851.70	3,387,148.30	830,137.87
4. Canadian Government	900,000.00		1,730,137.87		206,575.94
5. Contractor Finance Bank of Guyana			206,575.94		
6. Other					
	17,620,000.00		11,707,927.11	7,030,348.30	1,118,275.41
Deduct over the Estimate				1,118,275.41	
Net under the Estimate				5,912,072.89	

H.O.E. BARKER,
Secretary to the Treasury,
Principal Receiver of Revenue

Statement 31 - continued

Appropriation Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
I. - CUSTOMS AND EXCISE	\$	\$	\$	\$	\$
Import Duties	36,550,000.00		35,436,211.07	1,113,788.93	
Warehouse and Rent Charges ..	110,000.00		230,660.74		120,660.74
Export Duties	1,700,000.00		1,837,740.93		137,740.93
Rum	7,800,000.00		7,292,026.53	507,973.47	
Bitters and Cordials	357,000.00		675,961.35		318,961.35
Matches	102,000.00		95,294.80	6,705.20	
Methylated Spirits	2,000.00		2,398.16		398.16
Beer	1,700,000.00		2,074,653.62		374,653.62
Licences Liquor	211,000.00		229,347.39		18,347.39
Miscellaneous	235,000.00		221,927.68	13,072.32	
	48,767,000.00		48,096,227.27	1,641,539.92	970,762.19
Deduct over the Estimate ..				970,762.19	
Net under the Estimate				670,777.73	

S. L. CHAN! CHOONG

*Comptroller of Customs & Excise
Principal Receiver of Revenue.*

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
II - INLAND REVENUE				
Income Tax	30,000,000.00	28,488,069.28	1,511,930.72	
Excess Profits Tax		70.00		70.00
Net Property Tax	300,000.00	428,225.65		128,225.65
Estate Duty	600,000.00	523,374.09	76,625.91	
Gift Tax		314.00		314.00
Entertainment Tax	350,000.00	477,814.07		127,814.07
Sweepstakes Tax	500.00	2,492.57		1,992.57
Pools Tax	80,000.00	141,980.63		61,980.63
Licences Motor Vehicles	1,200,000.00	1,197,315.61	2,684.39	
Licences Other Vehicles	230,000.00	121,817.16	108,182.84	
Licences Trading	350,000.00	274,277.15	75,722.85	
Licences Miscellaneous	110,000.00	77,666.28	32,333.72	
Travel Tax	100,000.00	55,020.00	44,980.00	
Capital Gains Tax		7,594.67		7,594.67
	33,320,500.00	31,796,031.16	1,852,460.43	327,991.59
Deduct Over the Estimate			327,991.59	
Net under the Estimate			1,524,468.84	

W. R. DEVONISH

*Commissioner of Inland Revenue
Principal Receiver of Revenue*

PUBLIC SERVICE MINISTRY

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 68 PUBLIC SERVICE MINISTRY					
1. Personal Emoluments		79,897.00	18,432.72	61,464.28	
2. Transport & Travelling ..		500.00	369.09	130.91	
3. Training of Civil Servants ..		3,000.00		3,000.00	
4. Publications		125.00		125.00	
5. Miscellaneous		500.00	232.95	267.05	
6. Telephones		800.00	77.00	723.00	
		84,822.00	19,111.76	65,710.24	
Net under the Estimate ..				65,710.24	
Issues from Consolidated Fund			20,400.00		
Expenditure for 1967			19,111.76-		
Due to Consolidated Fund ..			1,288.24		

E, D. FORD
Permanent Secretary,
Ministry of Public Service.
Accounting Officer.
30.1.69

SECTION III
ACCOUNTS OF FUNDS

(Section 7(2)(d) of the Financial Administration and Audit Ordinance)

Statement No.		Page
33	Contingencies Fund	141

Contingencies Fund. This statutory fund permits the Ministry of Finance to make advances for urgent and unforeseen expenditure for which no provision exists and which cannot, without injury to the public interest be postponed until adequate provision is made by Parliament. When this is given the advance is cleared by adjustment to the relevant expenditure head.

**CONTINGENCIES FUND
BALANCE SHEET AS AT 31st DECEMBER, 1967**

LIABILITIES

Contingencies Fund Advance Account	30,800.00
Contingencies Fund Account	<u>469,200.00</u>
	<u>\$500,000.00</u>

ASSETS

Contingencies Fund Account	
Balance as per Cash Book	469,200.00
Add Amount Due by Deposit Fund	<u>30,800.00</u>
	<u>500,000.00</u>
	<u>\$500,000.00</u>

R. P. FARNUM
Accountant General
13.3.69



GUYANA

The Public Accounts
of
the Government of Guyana

For the year ended 31st December, 1968

together with the Report thereon by

THE DIRECTOR OF AUDIT

The Public Accounts
of
The Government of Guyana

For the year ended 31st December, 1968

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THE DIRECTOR OF AUDIT

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(G. P. L. 71602/72)

**REPORT OF
THE DIRECTOR OF AUDIT, GUYANA
ON THE
PUBLIC ACCOUNTS FOR THE FINANCIAL YEAR
ENDED 31st DECEMBER, 1968**

INTRODUCTION

I am required by Article 116 of the Constitution of Guyana to audit the Public Accounts of Guyana and of all officers and authorities of the Government including the Commissions established by the Constitution and the accounts of the Clerk of the National Assembly and of all Courts and to submit my reports to the Minister responsible for finance, for laying before the National Assembly.

2. It is my duty, under the Financial Administration and Audit Ordinance 1961, to examine in such manner as I deem necessary the accounts of all Accounting Officers and Principal Receivers of Revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public moneys or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property.

3. In the conduct of my examination, I am required to ascertain whether in my opinion —

- (a) the accounts have been faithfully and properly kept;
- (b) the rules and procedures framed and applied are sufficient to secure **effective** control on the assessment, collection and proper allocation of the revenues;
- (c) all money expended and charged to an appropriation account has been applied to the purpose or purposes for which the grants made by **Parliament** were intended to provide and the expenditure conforms to the authority which governs it, and has been incurred with due regard to the avoidance of waste and extravagance; and
- (d) essential records are maintained and the rules and procedures framed and applied are sufficient to safeguard the control of stores and other public property.

4. The examination of all financial transactions has not been carried out in detail in every Ministry and Department of the Government. My audit has been conducted in accordance with accepted auditing standards and verification is limited to such tests of the accounting records and other supporting evidence as considered necessary in the circumstances.

5. As a result of the further loss of experienced and trained staff and the difficulty in filling of vacancies, examination into certain areas of financial activity has either been limited or suspended. It is hoped that the recent increase in the number and grades of officers and the filling of all vacancies would enable such examination to be carried out to my satisfaction.

6. The Annual Financial Statements, Revenue Accounts and Appropriation Accounts comprising the Public Accounts are required to be submitted to me by the Accountant General, Principal Receivers of Revenue and Accounting Officers respectively, within a period of four months after the close of the year of account. The statements were however submitted on various dates between 20th December, 1969 and 11th May, 1971.

7. I reported to the Minister of Finance my inability to submit my report by the statutory date, 30th September, 1969, owing to the non-submission of the Public Accounts for audit within the prescribed period. This is the eight successive year in which there has been late rendition of the Public Accounts. Such a situation tends to defeat the concept of public accountability.

Tabling of the 1966 Public Accounts and my Report thereon

8. The Public Accounts and Audit Report for 1966, submitted to the Minister of Finance on 5th July, 1968, and the printed copies on 18th September, 1968, were laid in the National Assembly on 29th April, 1969.

Tabling of the 1967 Public Accounts and my Report thereon

9. The Public Accounts and Audit Report for 1967, submitted to the Minister of Finance on 26th March, 1969, and the printed copies on 16th October, 1969, were laid in the National Assembly on 15th June, 1970.

Public Accounts Committee

10. On dissolution of Parliament on 5th November, 1968, consideration of the accounts and my reports thereon for the years 1962 to 1965, had not been completed by the Public Accounts Committee. The re-constituted Public Accounts Committee completed the examination and also that of the 1966 Public Accounts and my Report thereon. However, on the dissolution of Parliament on 23rd February, 1970, the latter Committee did not complete its reports. In the circumstances no reports have emanated from the Public Accounts Committees for the years 1962 to 1966.

Financial and Stores Regulations

11. The revision of these regulations which was the subject of comment in my two previous reports, has not yet been finalised. The urgent need for revision and consolidation of the General Orders, Financial Regulations and Stores Regulations cannot be over-emphasised. The absence of such up-dated manuals which are also a prerequisite for effective training, has contributed to the unsatisfactory standards of performance in the Public Service.

Tender Boards

12. There appears to be an increase in the number of requests for waiver of tender board procedures, thereby circumventing the approved procedures designed with the object of encouraging keen competition among tenderers. In most cases, urgency is cited as the main reason in support of waiver but it would appear that proper forward planning would have avoided such requests and ensure that Government obtained its supplies and services at the most economical cost.

Mechanisation of Public Accounts

13. The prompt processing of the accounts centrally in the Accountant General's Department has been impeded by Ministries and Departments not submitting their documents within the specified times. Such dilatoriness not only resulted in the public accounts being in arrears but in sophisticated and expensive accounting machines not kept fully utilised and also in the mechanisation of systems such as the monthly payroll of officers on the fixed and unfixd establishment of the Public Service, being inordinately delayed.

Internal Control

14. The arrangements for the introduction of a proper system of internal audit which has been the subject of comment in my two previous reports, have not been finalised. In the circumstances I have not been able to relax in any way my adherence to a programme of routine auditing. My inspection reports throughout the year are replete with comments on the absence or the inadequacy of internal control.

15. Many of the discrepancies can be attributed to lack of knowledge of the basic principles of accounts, failure to comply with approved procedures, the rapid turnover of staff especially those required to maintain basic records and to perform routine duties and the absence of effective on-the-job training. It appears also that there is need for improvement in communication between the supervisors and officers under their supervision.

Effectiveness of the Audit

16. It is necessary during the course of audit examination to seek explanations and information through correspondence with the control Ministries i.e. the Ministry of Finance including the Accountant General's Department and the Public Service Ministry as well as the Principal Receivers of Revenue and Accounting Officers. The delay and failure for a number of years to obtain prompt replies, despite reminders and personal persuasion must impede the interpretation and assessment of financial records, documents and transactions. At 31st March, 1971, there were 210 memoranda and 90 queries unanswered.

Public Corporations

17. I have not been associated with the audit of Public Corporations and their audited accounts are not subject to examination by the Public Accounts Committee. I am of the opinion that in the interest of public accountability and in order to ensure that Government policies and objectives are faithfully carried out, the accounts of Corporations should be subject to state audit. Such an arrangement would also ensure that expenditure is in conformity with the authority which governs it and has been incurred with due regard to the avoidance of waste and extravagance.

CONSOLIDATED FUND

18. **Outturn of Receipts.** The anticipated receipts i.e. revenue as shown in the Annual Estimates for the year of account was estimated at \$145,013,550 (Current \$106,303,850 and Capital \$38,709,700). The actual amount collected was \$130,973,625.08 (Current \$102,584,107.31 and Capital \$28,389,517.77). As the balance of \$39,213,708.14 was due to the Fund by the Deposits Fund at the close of the previous financial year and the balance due at the end of the year under review was \$12,658,405.85, the amount paid into the Consolidated Fund during the year was \$157,528,927.37.

19. **Outturn of Payments.** The sum of \$21,906,167 was withdrawn from the Consolidated Fund to meet expenditure as shown on Statement No. 3 — Statement of Statutory Expenditure charged upon the Fund by the Constitution or an Act of Parliament. The Appropriation Act and Resolutions of the National Assembly authorised the issue of \$148,896,168 (Current \$81,908,258 and Capital \$66,987,910) from the Fund to meet expenditure on various services. Of this amount the sum of \$128,395,316 (Current \$80,684,725 and Capital \$47,710,591) was withdrawn for such services. A sum of \$66,300 (Current \$36,300 and Capital \$30,000) was also withdrawn for the purpose of replacing the amount advanced during the previous financial year by the Minister of Finance from the Contingencies Fund and which amount remained outstanding at the close of that year. As the actual expenditure shown on Statement No. 4 — Statement of Expenditure on Heads and Divisions as compared with the estimates of expenditure for 1968, totalled \$137,859,962.67 (Statutory \$22,036,179.70; Current \$76,171,774.86 and Capital \$39,652,008.11) the amount of \$12,507,820.33 was overdrawn and due for payment by Accounting Officers into the Fund.

20. **Balance on Current and Capital Accounts.** The net deficit on the Current and Capital Accounts of the Fund stood at \$20,332,756.08 at the close of the financial year as shown hereunder, an increase of \$6,867,454.99 or approximately 51% over the balance of the previous financial year:-

Balance on Current and Capital Accounts as at 31.12.67 —			
Current Account	—	\$ 8,840,848.85	
Capital Account	—	<u>22,306,149.94</u>	
			\$13,465,301.09 —
Outturn of year of account			
Current Account	—		
Revenue	—	\$102,584,107.31	
Expenditure	—	<u>98,207,954.56</u>	\$4,376,152.75
Capital Account	—		
Expenditure	—	\$39,652,008.11	
Revenue	—	<u>28,389,517.77</u>	
			<u>11,262,490.34</u> —
Appreciation on Invested Surplus			<u>6,886,337.59</u> —
Balance at 31.12.68	—	\$36,380.18	
" " 31.12.67	—	<u>17,497.58</u>	
			<u>118,882.60</u>
Deficit for the year	—		<u>\$6,867,454.99</u> —
Balance as at 31st December 1968	—		<u>6,867,454.99</u> —
Current Account	—		\$13,217,001.60
Capital Account	—		<u>33,568,640.28</u> —
			<u>20,351,638.68</u> —
Appreciation on Invested Surplus			<u>18,882.60</u>
			<u>\$20,332,756.08</u> —

21. **Short-term borrowings.** The amount advanced by the Bank of Guyana by means of an overdraft as at 31st December, after taking into account the total balance of \$2,358,972.03 held by the Bank on Special Accounts was \$898,618.11, and the amount borrowed by issue of Treasury Bills was \$17,068,301.05. The total of the short-term borrowings in accordance with Section 16 of the Financial Administration and Audit Ordinance 1961, was, therefore, \$17,966,919.16; approximately 13.4% of the estimated annual revenue of \$133,623,800 for the last preceding financial year as shown in the Annual Estimates laid before the National Assembly with respect to that year. In addition the amount of \$491,864.84 was shown in the accounts as advanced by the Crown Agents' Joint Consolidated Fund. The amount stated by the Crown Agents was, however, \$49,600. This matter is under correspondence.

22. **Investments and Issues made on the authority of the Minister of Finance.** The amount shown as invested under Section 13 and the amount issued from the Fund in accordance with Section 19 of the Financial Administration and Audit Ordinance, at the end of the year of account totalled \$958,540.47 made up as follows:—

Previous Year		Current Year
\$443,904.47	Investments	\$458,540.47
<u>500,000.00</u>	Contingencies Fund	<u>500,000.00</u>
<u>\$943,904.47</u>		<u>\$958,540.47</u>

The amount of the investments after taking into account the amount on the Appreciation of Investments Account does not agree with that shown on the Statements of Investments held by the Crown Agents. This matter is under correspondence.

23. **Erroneous payments into the Fund.** An amount of \$79,809.51 has been erroneously paid into the Fund. This matter is under correspondence.

CONTINGENCIES FUND

24. **Control of Fund.** The Fund has been established by way of issues totalling \$500,000 authorised by the Minister of Finance from the Consolidated Fund and is operated in accordance with Section 19 of the Financial Administration and Audit Ordinance 1961.

25. **Advances.** Advances totalling \$860,870 were made during the year of account on the authority of the Minister of Finance to defray unforeseen and urgent expenditure for which no other provision existed. The sum of \$814,145 was repaid during the year by issues from the Consolidated Fund, as a result of the passing by the National Assembly of Schedules of Additional Provision on the Current and Capital Estimates.

26. **Balance of Advances.** The outstanding balance of \$30,800 as at 31st December, 1967, was cleared in 1968 by issues from the Consolidated Fund as a result of the passing of the Schedule of Additional Provision on the Current and Capital Estimates, by the National Assembly on 9th July, 1968. The balance of \$77,525 as at 31st December, 1968, has been repaid in 1969 on the passing by the National Assembly of the Schedule of Supplementary Provision on the Current and Capital Estimates on 24th June, 1969.

DEPOSITS FUND

27. **Control of Deposits Fund.** The accounts of the Deposits Fund are under the control of the Accountant General. A Permanent Secretary or Head of Department as the case may be is however required to keep a record of the transactions affecting each account which relates to his Ministry or Department and to reconcile the record with the accounts of the Accountant General so as to ensure that the account has been properly and accurately kept and is cleared promptly. In the absence of statements of reconciliation, attesting to the accuracy of the individual accounts, I have not been able to satisfy myself that the accounts have been properly kept.

28. The Minister has, by Deposit Fund Warrants, authorised the making of advances to statutory bodies, public authorities or institutions where such advances are in the public interest. I have, however, not seen the Minister's authority in accordance with Section 17(2) (a) and (b) of the Financial Administration and Audit Ordinance 1961, for the making of advances on behalf of other Governments and to officers in the public interest. This matter is under correspondence with the Secretary to the Treasury.

29. **Deposit Accounts Balances.** The attention of the Accountant General has been drawn to 64 accounts with debit balances totalling \$2,803,101.64. Information has been requested regarding the clearance of these balances. Attention has also been drawn to 123 accounts remaining dormant during the year, 16 of these accounts with debit balances totalling \$105,076.96 and 107 with credit balances totalling \$733,946.14. One account, Government Fish Market, showed a balance of \$74,144.37 brought forward since 1963.

30. **Accommodation Accounts.** I have been informed that action is being taken to clear the following accommodation accounts in the 1969 accounts:—

General Deposits Fund Account	\$5,258,279.78 Cr.
General Revenue Fund Account	9,483,984.22 Cr.
General Vote Account Current	7,135,482.04 Cr.
General Vote Account Capital	7,324,470.09 Cr.
Inter Ministries Clearance Account	193,488.54 Cr.
Accountant General's Clearance Account	15,418,300.57 Dr.

31. **Imprests.** At the date of this report one special and twelve ordinary imprests have not been fully retired. Honour certificates have not been seen in respect of five standing imprests.

32. **Advances.** There were 509 accounts with balances totalling \$2,238,527 which remained static for more than one year and 813 accounts, with credit balances of \$1,858,542 at the end of the year. Of the accounts with credit balances, 384 totalling \$236,050 remained dormant for at least one year.

GENERAL

33. **Sub-Accountants' Cash Books.** The Public Accounts are kept on a cash basis. The main requirements of such a system include the writing up and balancing of the Sub-Accountant's Cash Books daily and the reconciliation half monthly of the cash book balances with the bank balances. In several Ministries these requirements have not been observed. This failure has contributed in the main to the late preparation of the accounts.

34. Control over Receipt Books and Other Controlled Forms. Control over receipt books and other controlled forms has not been satisfactory. There has been constant reference in audit memoranda to receipt books not presented for inspection and the unsatisfactory manner in which the registers of other controlled forms are kept. Monthly returns of unused receipts especially from branch offices of constituent departments of Ministries are not submitted at the specified monthly intervals to the relevant Central Accounting Unit and are not subject to proper examination by such Units. The failure to comply with approved internal control procedures could result in irregularities not being detected promptly.

35. Losses of Cash. A list of the cases of cash reported lost during the financial year is at Appendix "A(1)".

39. In the case of the Ministry of Communications — Post Office Department, it is the practice for honour certificates to be given by the Postmasters in respect of the cash in hand and for the Board of Survey to confine its verification to the cash in hand at Headquarters. A breakdown showing the cash balances at Headquarters separately from that at District Post Offices has not been shown on the statement of cash and bank balances prepared by the Accountant General. In the absence of such information it has not been possible to determine whether the cash balance at Headquarters shown on the Board of Survey Report agrees with the statement.

STATEMENT OF ASSETS AND LIABILITIES

36. Cash and Bank Balances. The totals of the cash and bank balances as reflected in the Cash Books at the close of the financial year except those relating to Imprests, Special and Trust Funds were \$7,787,232.60 and \$12,894,019.89 (bank overdraft) respectively. In a number of cases bank reconciliation statements have not been submitted. It has therefore not been possible in such cases to determine whether the bank balances as shown in the Cash Books agreed with those at the Bank of Guyana.

37. Reconciliation of Bank Balances. It has been observed that the reconciliation of bank balances as shown in the Cash Books with those at the Bank of Guyana was not carried out promptly and that follow up action was not taken to clear the differences between the balances. The necessity for prompt reconciliation including the clearance of the differences which is an important feature in the system of internal control, cannot be over-emphasised.

38. Verification of Cash Balances. In view of the appointment by the Secretary to the Treasury of standing Boards of Survey for the purpose of physically verifying the cash balances in hand of officers at the close of business on 31st December, audit verification of the cash in hand has been generally confined to the examination of the reports of the Boards of Survey with the statement of distribution of cash balances prepared by the Accountant General.

40. Presentation. In my opinion the following information should have been shown as footnotes on the Statement of Assets and Liabilities:—

- (a) The liability in respect of the perpetual and long term Public Debt of \$180,211,836.70 and Permanent Annuities of \$74,810.78.
- (b) The provision of Sinking Funds at the ledger value of \$23,702,502.45 (market value of \$22,701,406.28) to meet the repayment of the "Funded" loans.
- (c) Contingent liabilities of \$19,248,220.03 in respect of loans or credits guaranteed by the Government as detailed on Statement No. 11 — Statement of Loans or Credits Guaranteed by the Government.

I have suggested that in future, footnotes should be made.

THE PUBLIC DEBT

41. The Public Debt outstanding at 31st December, 1968, was \$198,178,755.86 summarised as follows:-

	Balance at 31.12.67	Raised during 1968	Redeemed during 1968	Balance at 31.12.68
	\$	\$	\$	\$
(a) Perpetual Stock- External	239,155.20	-	-	239,155.20
(b) Long Term Borrowing				
(i) External Loans				
Funded	43,225,543.76	-	10,464,000.00	32,761,543.76
Unfunded -				
U.K. Government	65,076,041.45	2,170,718.56	1,808,587.85	65,438,172.16
U. S. A. I. D.	6,355,268.94	11,690,706.27	-	18,045,975.21
Canadian	1,684,173.96	2,224,914.05	-	3,909,088.01
I. B. R. D.	638,034.00	-	310,000.00	328,034.00
Others	5,530,164.78	-	869,114.88	4,661,049.90
(ii) Internal Loans				
Funded	32,839,290.54	2,725,350.00	121,700.00	35,442,940.54
Unfunded	18,757,831.40	1,968,325.00	1,340,278.48	19,385,877.92
Total - Perpetual & Long Term	174,345,504.03	20,780,013.88	14,913,681.21	180,211,836.70
(c) Short Term Borrowing				
Internal				
Treasury Bills	10,466,637.89	6,601,663.16	-	17,068,301.05
Bank of Guyana - Overdraft	1,523,685.16	-	625,067.05	898,618.11
	186,335,827.08	27,381,677.04	15,538,748.26	198,178,755.86

In addition the sum of \$74,810.78 (15,585 11s 7d.) British Guiana (Demerara Railway) Permanent Annuities are registered in the books of the Crown Agents.

42. The amount of \$4,308,952.82 outstanding in respect of non-negotiable and non-interest bearing notes issued to the International Bank for Reconstruction and Development (\$2,850,952.82) and the International Development Association (\$1,458,000.00) is not shown on the Statement of Public Debt but on Statement No. 11— Outstanding Loans or Credits Guaranteed by Government.

43. **Borrowing Powers.** The Government is authorised under Public Loan Ordinance 22/1966 to raise loans not exceeding in the aggregate \$200 M for the purposes specified in the 1966/72 Development Programme approved by the National Assembly and any modification, amendments or extension thereof and substitution therefor as may be approved by the National Assembly.

44. For the purpose of meeting current requirements, the Minister of Finance, is authorised under the Financial Administration and Audit Ordinance 1961, to borrow in whole or in part, by means of advances from a bank, or by the issue of Treasury Bills, money to an amount not exceeding in the aggregate 20% of the estimated annual revenue for the last preceding financial year as shown in the annual estimates of revenue and expenditure laid before the National Assembly with respect to that year.

45. **Sinking Funds.** The total of the Sinking Funds' investments including Supplementary Sinking Funds was as follows:-

	Ledger Value	Market Value
Internal Loans	\$ 8,993,481.22	\$ 8,383,691.07
External Loans	14,709,021.23	14,317,715.21
	<u>\$23,702,502.45</u>	<u>\$22,701,406.28</u>

46. **Payment of Public Debt and Services Charges.** The Sinking Funds have been provided for the repayment of the loans described as "Funded" and are managed by the Crown Agents as Trustees. The loans described as "Unfunded" are repaid by annual payments except during the period of grace allowed by the loan agreements. In accordance with Article 114 of the Constitution of Guyana the Public Debt and the service

charges are charged on the Consolidated Fund. The gross expenditure on the Public Debt for the year totalled \$18,039,305.95 made up as follows:-

Sinking Fund contributions including Supplementary Sinking Funds	\$ 3,024,111.12
Annual repayments	5,186,603.28
Interest including permanent annuities	9,824,926.83
Other service charges	3,664.72
	<u>\$18,039,305.95</u>

**STATEMENT OF OUTSTANDING LOANS AND ADVANCES
MADE FROM THE CONSOLIDATED FUND**

47. **Housing Loan to Public Officers.** I have drawn the attention of the Accountant General to the fact that repayments during the year totalling \$22,580.82 have not been reflected on the Statement. The balance of \$100,164.44 as at 31st December, 1968, appears to be subject to adjustment.

48. **Loans to Domestics for Canada.** Repayments during 1968, have not been shown on the Statement. It has been suggested that the records be reconciled so that the correct outstanding balance could be ascertained.

49. **Loans to University Students.** Loans to University Students are made by the Ministry of Education and loan records are kept both by that Ministry and the Accountant General's Department. It has been observed that the records kept by the Ministry do not agree with those kept by the Accountant General. The amount of \$684,255.82 shown on the Statement as outstanding at 31st December, 1968, may be subject to adjustment, after the records have been reconciled.

50. **Loans to Government Training College Students.** Loans made during the year by the Ministry of Education have not been included in the Statement. I have drawn attention to the fact that there is no indication that reconciliation of the individual accounts has been effected.

51. **Huist D'ieren Local Authority — \$6,117.97.** The balance outstanding has been overstated by \$4,017.97 which was approved to be written off.

52. **Loan to Guyana Co-operative Credit Society — \$9,000.** This amount was in the form of a grant to the Society and should not have been included in the Statement.

53. **Guyana Credit Corporation.** In view of the fact that the amount of \$14,758,988 is shown on the Balance Sheet of the Corporation as advances from the Government as at 30th June, 1968, I have suggested that the balances be reconciled. No interest has been received from the Corporation in 1968.

54. **Guyana Marketing Corporation.** The amount of \$1,102,108.00 representing debentures at 7% interest issued by the Corporation to the Government, has not been included in the Statement.

55. **Loan to Guyana Development Corporation.** The amount of \$70,000 shown on the Statement does not agree with the amount of \$965,244 reflected on the Balance sheet of the Corporation. This matter is under correspondence with the Accountant General.

56. **Guyana Rice Marketing Board.** The amount of \$3,000,000.00 shown on the Statement as repaid during 1968, has been overstated by \$2,903,075.29.

57. **General.** The Statement as presented disclosed many instances where repayments have not been made for several years. As several Ministries are now responsible for making loans from funds provided by Parliament, I have recommended to the Accountant General that a system be introduced whereby each Ministry would submit an annual statement showing the loans made, repayments during the year and the balances outstanding for inclusion in the general Statement of Outstanding Loans and Advances made from the Consolidated Fund.

REVENUE

58. **Outturn of Revenue.** The total estimated annual revenue as shown in the Annual Estimates was \$145,013,550 (Current \$106,303,850, Capital \$38,709,700). The revenue received during the year amounted to \$130,973,625.08. (Current \$102,584,107.31 and Capital \$28,389,517.77) as shown on the heads at Statement 1 — Consolidated Fund Statement of Receipts and Payments and under the sub-heads in the Revenue Accounts, a shortfall of \$14,039,924.92 or approximately 9.7% on the total estimated annual revenue. The shortfall on the Current Estimates and Capital Estimates of revenue was approximately 3.6% and 26.6% respectively.

59. **Control of Revenue.** Revenue registers have generally not been properly and accurately kept. Several unsatisfactory features with regard to the collection of revenue have been drawn to the attention of Principal Receivers of Revenue. There has been in the majority of cases no evidence of reconciliation of the revenue registers with the Revenue Accounts. In the circumstances I have not been able to satisfy myself that effective control has been exercised over the collection and allocation of the revenue.

60. **Arrears of Revenue.** The majority of Principal Receivers of Revenue have failed to submit their statement of arrears of revenue. As a result it has not been possible to ascertain the total of the arrears of revenue at the close of the financial year and whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

EXPENDITURE

61. **Outturn of Expenditure.** The total amount authorised by the Appropriation Act and Resolutions of the National Assembly, to be issued from the Consolidated Fund in respect of the year of account was \$148,896,168 (Current \$81,908,258 and Capital \$66,987,910). The authorities for the expenditure, other than Statutory, incurred during the year were as follows:-

Authorities for Expenditure other than Statutory incurred during 1968			
	Current	Capital	Total
Appropriation Act 1968, enacted on 20th January, 1968	\$76,906,315	\$45,257,700	\$122,164,015
Financial Paper 5/68 Resolution No. XL passed on 23rd January, 1968	2,034,362	5,981,193	8,015,555
Financial Paper 6/68 Resolution No. XLVI passed on 13th September 1968	198,316	14,061,340	14,259,656
Financial Paper 7/68 Resolution No. LI passed on 31st October, 1968	2,769,265	1,287,317	4,056,582
Financial Paper 5/69 Statement of Expenditure authorised under Article 112(3) of the Constitution	—	400,360	400,360
	\$81,908,258	\$66,987,910	\$148,896,168
Add — Difference between total of the sub-heads listed in Financial Paper 7/68 and the amount of Resolution No. LI	2,099	—	2,099
Total — Shown in Appropriation Accounts	\$81,910,357	\$66,987,910	\$148,898,267
The actual expenditure for the year (excluding Statutory Expenditure of \$22,036,179.70) relating to the Appropriation Accounts totalled \$115,823,782.97 (Current \$76,171,774.86			

and Capital \$39,652,008.11) which was \$33,072,385.03 or approximately 22% less than the total revised estimates for the year. The under expenditure on the revised current and capital estimates was \$5,736,483.14 and \$27,335,901.89 or approximately 7% and 41% respectively.

62. **Unauthorised Expenditure on Heads.** The amounts authorised by the National Assembly to be issued from the Consolidated Fund have been exceeded in the following cases:-

Head/Division	Revised Estimates	Expenditure	Excess
1 Governor General	\$ 96,273.00	\$ 98,909.26	\$ 2,636.26
10 Guyana Defence Force	3,361,175.00	3,432,344.67	71,169.67
VI Public Service Ministry	301,948.00	307,467.59	5,519.59
14 Attorney General	199,162.00	212,712.64	13,550.64
28 Forests	542,792.00	631,403.92	88,611.92
34 Transport & Harbours Department	2,180,000.00	2,220,363.34	40,363.34
43 Technical Institute	377,360.00	387,974.46	10,614.46
61 Ministry of Finance	191,691.00	197,274.32	5,583.32

The Minister of Finance has authorised the unforeseen and urgent expenditure under Head 14 — r Attorney General and Head 61 — Ministry of Finance to be met by advances from the Contingencies Fund. The incurring of expenditure in excess of the provision on the other Heads shows a lack of appreciation of the control exercised by Parliament over public Funds.

63. **Unauthorised Excesses on Sub-heads.** There were excesses on 150 sub-heads in the Appropriation Accounts amounting to \$1,689,460 as compared with 105 totalling \$1,447,024 in 1967. A summary of the sub-heads exceeded under each head is shown at Appendix B and the excess on each sub-head is shown under the relevant Appropriation Accounts. The amount of the excess expenditure on each sub-head authorised by the Minister of Finance to be met by advances from the Contingencies Fund, is indicated on the Appendix.

64. **Liabilities not settled at the end of the financial year.** Liabilities listed as not settled during the financial year totalled \$908,894.43. Discharge of these liabilities within the year of account would have resulted in further excesses on fifty-six sub-heads and in excesses on thirty others which showed savings. A statement showing the relevant sub-heads is at Appendix C. This statement is not complete. The largest spending ministry — Ministry of Works and Hydraulics did not prepare a list of unpaid accounts at the close of the financial year. The total of the unpaid accounts of that Ministry for the previous financial year was listed as \$79,418.04.

66. **Control of Expenditure.** The vote accounting records in several Ministries and Departments have not been properly kept and reconciled monthly with the Appropriation Accounts. As a result several cases of omissions and commissions have been brought to the attention of the Accounting Officers. A list of errors of classification is at Appendix D.

67. **Control over the use of telephones.** The position relating to the maintenance of Trunk Call records remains very much the same as that reported at paragraph 41 in my previous report.

65. **Unpresented Vouchers.** Vouchers totalling \$1,238,988.30 were not presented for audit in support of the expenditure reflected in the Appropriation Accounts for the financial year.

68. **Stores Records.** There is a tendency to neglect the proper maintenance of records relating to stock, permanent stores and immovable Government property and equipment. I have requested that action be taken to remedy this situation.

69. **Losses of Stores.** A list of losses of stores reported in the financial year is at Appendix A(2).

70. **Accidents.** A list of accidents reported in the financial year is at Appendix A(3).

ACCOUNTS OF MINISTRIES/DEPARTMENTS

**GOVERNOR GENERAL
APPROPRIATION ACCOUNTS**

Unauthorised Excesses

71. Four sub-heads were overspent by \$10,095.18 as set out at Appendix B without the approval of the National Assembly. The over-expenditure resulted in the provision for Head I — Governor General being exceeded by \$2,636.26. The incurring of expenditure in excess of the provision authorised by the National Assembly shows a lack of appreciation of the control exercised by Parliament over public Funds.

Liabilities not settled

72. Liabilities listed as not settled at the close of the financial year totalled \$1,396,17 as set out at Appendix C. The discharge of these liabilities within the financial year would have resulted in the provision on four sub-heads being further exceeded.

Expenditure Control

73. **Vote Accounts.** I have not received monthly statements of reconciliation between the Department's Vote Accounts and its Appropriation Accounts. These are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

JUDICIARY

APPROPRIATION ACCOUNTS

Unauthorised Excesses

74. Three sub-heads were overspent by \$1,872.26, as set out at Appendix B without the approval of the National Assembly.

Liabilities not settled

75. Liabilities listed as unpaid at the close of the financial year totalled \$4,221.80 as set out at Appendix C. The discharge of the liabilities within the year of account would have resulted in the provision on one sub-head which showed savings, being exceeded.

Expenditure Control

76. **Vote Accounts.** I have not received monthly statements of reconciliation between the Department's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

77. **Accounting Machine — Collecting Officer's Division, Georgetown Judicial District.** On the recommendation by the Organisation and Methods Division in April 1966, approval was given for the existing key-board accounting machine which was over 10 years old to be replaced by a front office (window posting) type of machine. Tenders were invited in October 1966, and the contract awarded in December 1966. The new machine was installed in the Magistrate's Office in July 1968, but was not put into operation until January 1971.

REVENUE ACCOUNTS

78. **Arrears of Revenue.** Statements of arrears of revenue were received from two out of nine Districts. It has not been possible to ascertain the total of the arrears of revenue at the close of the financial year and whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

**PUBLIC PROSECUTIONS
APPROPRIATION ACCOUNTS**

Unauthorised Excesses

79. One sub-head was overspent by \$204.80 without the approval of the National Assembly as shown at Appendix B.

**PRIME MINISTER
APPROPRIATION ACCOUNTS**

Unauthorised Excesses

80. Thirteen sub-heads were overspent by \$275,966.49, as set out at Appendix B without the approval of the National Assembly. The excesses on the sub-heads under

Liabilities not settled

81. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$328,933.37 as set out at Appendix C. The discharge of the liabilities within the financial year would have resulted in further excesses on the provision in respect of ten sub-heads and in excesses on five other sub-heads, which showed savings, one to the extent of \$71,166.04.

Head 10 — Guyana Defence Force, resulted in the provision for that Head being exceeded by \$71,169.67. The incurring of expenditure in excess of the provision authorised by the National Assembly, shows a lack of appreciation of the control exercised by Parliament over public funds. The excess on Division V, Sub-head 4 — Buildings, appeared to have occurred as a result of errors of classification by the Ministry of Works and Hydraulics as stated at paragraph 205 of this report.

Errors in Classification

82. Errors totalling \$92,341.65 as set out at Appendix D, brought to the attention of the Accounting Officer, were admitted as too late for adjustment.

83. In addition to the errors in classification mentioned above, expenditure of \$38,786.24 relating to the Youth Corps was charged against Head 10 — Guyana Defence Force, Sub-head 14 — Rations, instead of against Division V — Prime Minister, Sub-head 5 — Youth Training and Welfare. Consequent on the incorrect classification of expenditure the former sub-head reflected an excess of \$16,638.40.

84. Two adding machines costing \$530.00 were purchased as a charge against Head 10 — Guyana Defence Force, Sub-head 22 — Maintenance of Office Equipment instead of against Division XVI — Ministry of Works and Hydraulics, Sub-head 32 — Purchase of Office Equipment etc. or against an appropriate sub-head under Division V — Prime Minister. The expenditure does not fall within the ambit of the vote to which charged.

85. Expenditure totalling \$27,612.50 was incurred in 1968, in establishing a farm for the Guyana Defence Force as a charge against Head 10 — Guyana Defence Force, Sub-head 21 — Maintenance of Buildings and Compounds. A separate sub-head should have been provided to meet this expenditure.

Expenditure Control

86. **Vote Accounts.** The attention of the Accounting Officer was drawn to the unsatisfactory manner in which the Vote Accounts were kept. There were cases of liabilities not entered in the Vote Account books and the books not added to show the up-to-date position on the votes. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

87. **Expenditure incurred on provision suspended by the Minister of Finance.** The voted provision of \$250,000 on Division V — Prime Minister, Sub-head 3 — Purchase of Equipment was suspended by the Minister of Finance, under Section 6(2) of the Financial Administration and Audit Ordinance 1961. Nevertheless by 31st March, 1968, expenditure was incurred to the extent of \$196,485.16. Approval to incur expenditure was given by the Minister of Finance on 1st July, 1968.

88. **Rates of Pay and Timekeeping Records.** The attention of the Accounting Officer was drawn to cases where employees were paid wages in excess of rates of pay approved for the various categories of Government employees. In addition approved forms were not used for the purpose of recording time worked by daily and weekly paid employees and P.A.Y.E. tax was not deducted from their wages.

89. **Equipment.** Heavy maintenance expenditure was incurred on four patrol launches built locally at a cost of \$236,800 for the Marine Wing of the Guyana Defence Force, shortly after the expiration of the guarantee period, of six months. Within one year of delivery, the launches were in dock for want of spares and urgent repairs.

90. **Stores Accounting.** Construction materials were purchased by, in most cases, delivered to and stored at the Community Development Office in Kingston, before being sent to the various projects. In the absence of proper stores accounting records, I am not in a position to satisfy myself that all the materials purchased have been accounted for and used on the projects for which acquired. Attention was invited to the insecure manner in which materials were kept and to the deterioration of materials at certain sites.

91. The technical supervisors apart from being in charge of the Community Development projects, were also responsible for the preparation of estimates of materials required, and for the delivery of materials from the Community Development Office to the sites. Deliveries were not made on the strength of internal stores requisitions and acknowledgements were not given by the technical supervisors for the materials received by them.

92. There were no records of the tools bought for use on the various Self-Help projects. Consequently it could not be ascertained whether all the tools have been properly accounted for.

93. **Administration of Self-Help Scheme.** Government grants for Self-Help projects are awarded in the form of material, technical supervision and hire or purchase of equipment or machinery; the basis for the award being a grant equal to the value of the labour voluntarily contributed by the community. In view of my comments in paragraphs 90 to 92, I am not entirely satisfied that all grants made under the Self-Help Scheme have been properly accounted for. Although many of the projects appeared to have been completed, "final" certificates have not been issued.

94. **Financial Regulations — Guyana Defence Force.** I am advised that at a Defence Board Meeting held on 29th July, 1968, the Guyana Defence Force undertook, to put forward proposals as the basis for making financial regulations under the Defence Ordinance which would apply exclusively to the Force. Up to the date of this report, however, I have not seen the proposals and the Guyana Defence Force continues to operate under financial regulations applicable to the general Public Service.

GENERAL

95. **Losses of Cash.** There were 2 cases of losses of cash totalling \$5,937.12 reported during the year as set out at Appendix A(1).

PUBLIC SERVICE MINISTRY APPROPRIATION ACCOUNTS

Unauthorised Excess

96. One sub-head was overspent by \$11,519.59 as set out at Appendix B without the approval of the National Assembly. The over-expenditure resulted in the provision for Division VI — Public Service Ministry being exceeded by \$5,519.59. The incurring of expenditure in excess of the provision authorised by the National Assembly shows a lack of appreciation of the control exercised by Parliament over public funds.

Liabilities not settled

97. Liabilities listed by the Ministry as unpaid at the close of the financial year totalled \$557.56 as set out at Appendix C. The discharge of the liabilities within the year of account would have resulted in the provision on one sub-head which showed savings, being exceeded.

Expenditure Control

98. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

MINISTRY OF EXTERNAL AFFAIRS APPROPRIATION ACCOUNTS

Unauthorised Excesses

99. Five sub-heads were exceeded by \$22,702.37 as set out at Appendix B without the approval of the National Assembly.

Liabilities not settled

100. Liabilities listed by the Ministry as unpaid at the close of the financial year totalled \$18,933.84 as set out at Appendix C. The discharge of the liabilities within the financial year would have resulted in further excesses on the provision in respect of two sub-heads, and in excesses on two other sub-heads, which showed savings.

Expenditure Control

101. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

102. **Expenditure incurred on provision suspended by the Minister of Finance.** The total amount provided on Division VII — Ministry of External Affairs, Sub-head 1 — Purchase of Equipment was \$93,604.00. Of this amount the sum of \$67,104.00 was suspended by the Minister of Finance leaving a balance of \$26,500 available to meet expenditure which totalled \$29,061.30 as shown in the Appropriation Accounts.

MINISTRY OF ECONOMIC DEVELOPMENT

APPROPRIATION ACCOUNTS

Liabilities not settled

103. Liabilities listed by the Ministry as unpaid at the close of the financial year totalled \$486.27 as set out at Appendix C. The discharge of the liabilities within the financial year would have resulted in an excess on one sub-head which showed savings.

Expenditure Control

104. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

PUBLIC CORPORATION

Guyana Development Corporation

105. **Accounts 1968.** The audited accounts for the year ended 31st December, 1968, disclosed that the balance on the Capital Account at 1st January, 1968, was \$73,587.57 and the Government subsidy received for the year was \$320,000.00. As the excess of expenditure over income excluding the subsidy, was \$323,646.35 the balance on the Capital Account at 31st December was reduced to \$69,941.22.

106. **Issue of debentures.** It is understood that loans have been made by the Accounting Officer to the Guyana Development Corporation for which debentures would be issued to the Government. I have not seen the loan agreements setting out the terms and conditions of such loans.

ATTORNEY GENERAL

APPROPRIATION ACCOUNTS

Unauthorised Excesses

107. Six sub-heads were overspent by \$14,264.44, as set out at Appendix B without the approval of the National Assembly. Advances from the Contingencies Fund made by the Minister of Finance authorised unforeseen and urgent expenditure of \$18,951. These advances however did not cover over-expenditure on four sub-heads.

Liabilities not settled

108. Liabilities listed as unpaid at the close of the financial year totalled \$3,550.31. The discharge of the liabilities within the financial year would have resulted in the provision on one sub-head being further exceeded.

Expenditure Control

109. **Vote Accounts.** I have not received monthly statements of reconciliation between the Department's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

GENERAL

110. **Loss of cash.** A loss of cash totalling \$2,600 was reported during the financial year as set out at Appendix A(1).

**MINISTRY OF INFORMATION
APPROPRIATION ACCOUNTS**

Unauthorised Excesses

111. Six sub-heads were overspent by \$12,280.04, as set out at Appendix B without the approval of the National Assembly.

Liabilities not settled

112. Liabilities listed by the Ministry as unpaid at the close of the financial year totalled \$20,380.60. The discharge of the liabilities within the financial year would have resulted in further excesses on the provision in respect of five sub-heads and in excesses on three other sub-heads which showed savings.

Unpresented Vouchers

113. Vouchers relating to cash payments totalling \$16,463.98 were not presented for audit.

Expenditure Control

114. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

115. **Accounting systems and procedures.** The Accountant General in a report dated 7th October, 1968, drew the attention of the Accounting Officer to several instances of shortcomings and non-observance of approved accounting systems and procedures. Several reminders from the Accountant General, as well as a personal letter from the Secretary to the Treasury have failed to elicit a reply.

116. **Expenditure incurred on provision suspended by the Minister of Finance.** The voted provision of \$30,000 on Division X — Ministry of Information, Sub-head 2 — Purchase of Equipment was suspended by the Minister of Finance in accordance with Section 6(2) of the Financial Administration and Audit Ordinance 1961. Nevertheless, by 31st March, 1968, expenditure to the extent of \$11,716.06 was incurred although no withdrawals were made from the Consolidated Fund to meet such expenditure. De-reservation of \$17,500 was subsequently made by the Minister of Finance on 22nd May, 1968. Although the balance was not de-reserved, the expenditure on the sub-head at the close of the financial year amounted to \$29,738.97. The disregard for expenditure control was again shown as a result of the acquisition of four vehicles at a cost of \$14,814.00 in spite of the fact that the balance on the vote provided by the National Assembly was inadequate to meet the expenditure.

117. **Expenditure incurred without withdrawal of funds from the Consolidated Fund.** Expenditure of \$25,946.45 relating to certain initial expenses with regard to the establishment of the Guyana Broadcasting Service was charged to Sub-head 3 — Establishment of National Broadcasting Service under Division X — Ministry of Information. No funds were however withdrawn from the Consolidated Fund by the Accounting Officer to defray such expenditure.

DEPOSITS FUND ACCOUNTS

118. **Advances.** The sum of \$80,450 was advanced on 25th October, 1968, to the Permanent Secretary, Ministry of Information from the Deposits Fund to meet the operational expenses of the Guyana Broadcasting Service. This advance is to be cleared on the establishment of the Guyana Broadcasting Service as a Public Corporation. Several requests to obtain information regarding the financial and accounting arrangements of the Guyana Broadcasting Service and also to obtain the accounts for audit, remain unanswered.

**MINISTRY OF HOME AFFAIRS
APPROPRIATION ACCOUNTS**

Unauthorised Excesses

119. Twenty-five sub-heads were overspent by \$198,159.86 as set out at Appendix B without the approval of the National Assembly. Advances from the Contingencies Fund made by the Minister of Finance authorised unforeseen and urgent expenditure of \$33,413. These advances however did not cover the over-expenditure on twenty-two sub-heads.

Liabilities not settled

120. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$53,529.47 as set out at Appendix C. The discharge of the liabilities within the financial year would have resulted in the provision on five sub-heads being further exceeded.

Errors in Classification

121. Errors in classification amounting to \$3,548.24 as set out at Appendix D drawn to the attention of the Accounting Officer have not yet been admitted.

Unpresented Vouchers

122. Vouchers relating to cash payments were not presented for audit in support of expenditure totalling \$356,109.57 of which the sum of \$329,686.33 related to the Police Department.

Expenditure Control

123. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

124. **Expenditure incurred on provision suspended by the Minister of Finance.** The total amount provided on Division XI — Ministry of Home Affairs, Sub-head 8 — Equipment, Land, Air and Water Transport was \$70,000 and on Sub-head 16 — Purchase of Equipment \$73,248.00. The entire amount of \$70,000 on Sub-head 8, and the sum of \$27,500 on Sub-head 16, were suspended by the Minister of Finance. Nevertheless the expenditure on these sub-heads as shown in the Appropriation Accounts totalled \$475.65 and \$55,881.70 respectively.

125. **Establishment — Police Department.** The attention of the Accounting Officer was drawn to the permanent appointment of personnel by the Commissioner of Police over the authorised establishment in the approved Estimates. The increase in the number of posts of Sergeants and Corporals was made without approval of the National Assembly. This matter has been reported to the Secretary to the Treasury.

126. **Expenditure on services of a confidential nature.** The particulars of expenditure on Head 19 — Police, Sub-head 20 — Prevention and Detection of Crime and Sub-head 29 — Security Precautions, totalling \$28,000.00 and \$46,339.00 respectively were not subject to audit examination. Prior to Independence expenditure of this nature was accepted on the certificate of the Governor and a declaration given by him to the effect that he had satisfied himself that the money had been properly expended. It has been observed that certificates relating to the accounts for prevention of crime in respect of the year under review were given only by the Commissioner of Police while those in respect of security precautions were given by the Assistant Commissioner (Security), the Commissioner of Police and the Minister responsible for Home Affairs.

127. **Construction of New Prison at D'Endragt.** A Prison Building Instructor was appointed on contract with effect from 30th March, 1967, to direct all phases of the construction of the proposed New Prison at D'Endragt for which supplementary provision of \$27,000 was approved in 1967 under Division X, Sub-head I — New Prison at D'Endragt and the expenditure for that year totalled \$19,119.00. No funds were made available by Parliament in 1968, for the construction of the New Prison and as a result the officer's salary was charged to Division VIII. Sub-head 6 — Specialist Assistance, until his contract was terminated. I have been informed that the officer did not carry out the full duties of the post.

128. **Printery.** At the date of this report no reply has been received from the Accounting Officer, to observations raised in an audit inspection report issued since 1st July, 1968, which drew attention to lack of control over job accounts, Gazette Notices and stores. In addition, wages paysheets and log books were not satisfactorily prepared and general receipt books were not produced for inspection. On 7th May 1970, the Controller of Government Printing and Stationery submitted his comments to the Accounting Officer copied to me. The explanations of the Accounting Officer are awaited.

129. **Accidents.** There were 55 cases of accidents reported during the financial year involving estimated expenditure totalling \$16,537.94 as set out at Appendix A(3).

REVENUE ACCOUNTS

130. **Mazaruni Prisons.** The observations arising out of an audit inspection carried out in March 1969, are still subject to correspondence between the Principal Receiver of Revenue and the Director of Prisons. No reply has been received from the Principal Receiver of Revenue with respect to several matters brought to attention including inadequate control and the unsatisfactory accounting for the yields from the agricultural and livestock farms.

GENERAL

131. **Arrears of Revenue.** A statement of arrears of revenue has not been submitted. In the circumstances it has not been possible to determine the total of the arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

MINISTRY OF LOCAL GOVERNMENT

APPROPRIATION ACCOUNTS

Unauthorised Excesses

132. Three sub-heads were overspent by \$853.21 as set out at Appendix B without the approval of the National Assembly.

Expenditure Control

133. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

134. **Expenditure incurred on provision suspended by the Minister of Finance.** The total amount provided on Division XII — Ministry of Local Government, Sub-head I— Establishment of New Local Authorities was \$50,000. Of this amount \$40,000 was suspended by the Minister of Finance leaving a balance of \$10,000 to meet expenditure which totalled \$12,145.64 as shown in the Appropriation Accounts.

135. **District Administration Office, Kamarang.** An audit inspection carried out at this office in April 1969, disclosed several breaches of Financial Regulations, and non-observance of stores accounting procedures. Livestock records were not properly kept. The workshop was untidily kept, tools unaccounted for and vehicles were out of order for long periods. A reply is awaited.

REVENUE ACCOUNTS

136. **District Administration Office, Bartica.** An audit inspection carried out in 1969, brought to light several unsatisfactory features including missing general receipt and licence books, infrequent inspection of licence premises and licences registers not written up to date. A reply is awaited.

GENERAL

137. **Reconciliation of bank balance.** A bank reconciliation statement has not been submitted by the Sub Treasury at Lethem. In the circumstances it is not possible to determine whether the bank balance as per Cash Book agreed with that held at the Bank of Guyana.

138. **Loss of Cash.** There were 2 cases of losses of cash totalling \$6,592.00 reported in the financial year as set out at Appendix A(1).

OTHER ACCOUNTS

Lethem and Kamarang Trade Stores

139. At paragraph 70 of my Report for 1966, I stated that financial statements in respect of the accounts of the Lethem and Kamarang Trade Stores had not been submitted to me for audit since those for the year ended 6th January, 1960 and 31st December, 1960, respectively. The Commissioner of the Interior has on my recommendation effected a change in the accounting system and has drawn up a Statement of Affairs in respect of each store as at 1st February, 1967, which provided the basis of a new set of accounts as from that date. The financial statements in respect of the accounts of both stores have been audited for the year ended 31st January, 1968.

**MINISTRY OF AGRICULTURE AND NATURAL RESOURCES
APPROPRIATION ACCOUNTS**

Unauthorised Excesses

140. The voted provision on twenty-one sub-heads was overspent by \$685,147.84 as set out at Appendix B without Parliamentary authority. The incurring of expenditure in excess of the provision authorised by the National Assembly for Head 28 — Forests, shows a lack of appreciation of the control exercised by Parliament over public funds.

Liabilities not settled

141. The liabilities listed by the Ministry as not settled within the financial year totalled \$44,648.18 as set out at Appendix C. The discharge of the liabilities would have resulted in further excesses on the provision in respect of three sub-heads and over-expenditure on two other sub-heads which were not exceeded.

Errors in Classification

142. Errors totalling \$77,151.06 as set out at Appendix D brought to the attention of the Accounting Officer were admitted as too late for adjustment.

143. In addition to the errors of classification mentioned above an amount of \$44,497.93, representing salaries for various categories of employees, both technical and clerical, attached to the Central Agricultural Station at Mon Repos, was transferred at the end of the financial year to Head 27, Sub-head 1 — Personal Emoluments from the original Head 27, Sub-head 11 — Central Agricultural Station, Mon Repos, which would appear to have been the proper head of charge. Despite this transfer Sub-head 11 — Central Agricultural Station, Mon Repos showed an excess of \$33,099.20 at the close of the financial year. I have asked the Accounting Officer to furnish the reason for making this transfer.

Unpresented Vouchers

144. Payment vouchers were not presented for audit in support of expenditure totalling \$114,734.24.

Expenditure Control

145. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

146. **Expenditure incurred on provision suspended by the Minister of Finance.** The total amount provided on Division XIII — Ministry of Agriculture and Natural Resources, Sub-head 28 — Geological Surveys was \$1,133,000. Of this amount the sum of \$576,000 was suspended by the Minister of Finance leaving a balance of \$557,000 to meet expenditure which totalled \$558,199.98 as shown in the Appropriation Accounts.

147. **Telephones.** The Ministry failed to maintain a Trunk Call Register during 1968, in accordance with Circular instructions issued by the Public Service Ministry. It was explained that it was rather difficult to comply with the instructions of the Circular because the constituent Departments, Sub-Divisions and District Sub-Offices of the Ministry are located in various points in the country. The non-compliance with the Circular instructions was drawn to the attention of the Public Service Ministry. Directions have been issued by that Ministry requesting that the records be kept with effect from 1st December, 1969. In the circumstances I am not in a position to satisfy myself that the expenditure of \$45,001.09 was properly charged to the vote.

148. **Central Timber Manufacturing Plant.** I have drawn the attention of the Accounting Officer to the fact that the accounting system in operation at the Central Timber Manufacturing Plant did not conform to procedures envisaged at Appendix C of the Annual Estimates. It would appear that it was the intention that the Plant should be operated as a trading concern and its net deficit being met from the voted provision. However in 1968 expenditure totalling \$262,040.23 was charged against the vote provided to meet the deficiency and receipts totalling \$218,759.74 credited to a revenue sub-head against which no revenue was anticipated. The incorrect system of accounting has resulted in a deficit of \$262,040.23 being reflected in the Appropriation Accounts instead of \$43,280.49.

149. The Trading Account for 1968 prepared by the Ministry is not in accordance with the format set out at Appendix C of the Annual Estimates. The loss of \$24,409.96 shown in the Trading Account does not agree with the amount shown in the Appropriation Accounts. I have submitted to the Accounting Officer and Accountant General certain recommendations on the systems of accounting for use by the Plant but they have not yet been considered.

150. **Mara Land Development Scheme.** It was brought to attention as a result of the inspection carried out in September 1968, that salaries paid to a Pound Keeper and his Assistant for the period November 1966 to September 1968, amounted to \$5,060.00 while the revenue collected for the same period totalled \$169.44. I have been informed that consideration is being given to the handing over of the pound to the Police but to date this matter has not been finalised.

151. **Stores — Mara Land Development Scheme.** The value of the stock held at Mara Stores was estimated to be in the vicinity of \$120,000.00. Approximately 50% of the stock appeared to be redundant or obsolete as a result of the transfer of some vehicles and equipment from Mara and others having become unserviceable. I had been informed on 14th July, 1969, that a detailed list was being prepared with a view to transferring the stores to other Schemes or Government Ministries. This matter is still under correspondence.

152. **Cane Grove Land Development Scheme.** An audit inspection in October 1968, brought to attention several cases of alleged falsification of paysheets to the extent of \$537.52 at the Cane Grove Land Development Scheme. An officer has been charged and is awaiting trial.

153. **Losses of Stores.** There were 75 cases of losses of stores totalling \$3,039.04 reported during the financial year as set out at Appendix A(2).

154. **Accidents.** There were 9 cases of accidents reported during the financial year involving estimated expenditure totalling \$1,096.16 as set out at Appendix A(3).

REVENUE ACCOUNTS

155. **Revenue accounting.** Several unsatisfactory features in the keeping of the revenue accounts have been brought to the attention of the Permanent Secretary in his capacity as Principal Receiver of Revenue. There is no evidence that the revenue reflected in the Revenue Accounts has been reconciled with the Revenue Registers kept by the Sub-Offices and District offices of the Ministry. In the circumstances I am not in a position to satisfy myself that the revenue has been properly brought to account.

156. **Agriculture Department — New Amsterdam Office.** An examination in April 1969, of the records of this office revealed that a sum of \$196,791.76 was owing by 29 Co-operative Thrift and Credit Societies for Pure Line Seed Paddy sold to them between 1958 and 1964. I have been informed by the Ministry in August 1970, that no records are available to indicate who authorised the issue of seed paddy on credit, and, why subsequent issues were made although payments for previous issues were still outstanding. The Ministry also stated that the debtors were being written to and investigations made in respect of those who disputed their indebtedness to the Ministry.

157. The examination also revealed that during March and August 1967, 3,443 bags of paddy valued \$14,159.80 were sold on credit to a farmer for milling. I was informed in August 1970, that efforts were still being made to collect the amount which to date is still outstanding.

158. **Ma Retraite Land Development Scheme.** Rents have not been collected in respect of this Scheme which was established since 1963 as a Co-operative Farming Area. Revenue Registers or Arrears of Revenue Statements have not been seen. The Ministry of Agriculture rejected responsibility for the collection of rent of an undetermined amount. This matter was referred to the Ministry of Economic Development and a reply was received stating that the Society was a tenant of Government and was therefore responsible for the payment of rents to the Ministry of Agriculture. The reply also indicated that on account of human and other problems, the activities of the Society proved unprofitable as a result the majority of members withdrew from the area and the arrears of rent appeared irrecoverable. I have suggested that the matter be referred to the Secretary to the Treasury with a view to write off.

159. **Brandwagt Sari Land Development Scheme.** It is understood that land in this Scheme has been rented to a Co-operative Society which was registered in August 1964. It would appear, however, that rent has not been collected from the Society, that houses

built for Government Officers have been occupied by settlers and their families and that house rent and electricity charges have not been recovered.

160. **Anna Regina Land Development Scheme.** Outstanding rates and rents at 31st December, 1967, totalled \$256,342.35 of which the amount of \$41,753.64 was in respect of Drainage and Irrigation Rates. I was informed that up to 11th June, 1969, \$107,470.11 had been collected. The arrears of revenue at 31st December, 1968, totalled \$157,959.25 of which the sum of \$47,740.60 was in respect of Drainage and Irrigation rates and the amount of \$40,640.32 was in respect of Rice Land Rents — Anna Regina and Devonshire Castle.

161. **Anna Regina Seed Paddy Bond.** In the course of an audit inspection in September 1963 it could not be ascertained whether the amount of \$3,144.78 being the proceeds from the sale of 300 bags Pure Line Seed Paddy in 1962 had been received. I was informed on 28th January, 1967, that after investigation it was found that the amount had not been collected and a request for immediate payment would be made. This matter has not yet been finalised.

162. **Vergenoegen Land Development Scheme.** Arising out of an audit inspection in May 1962, it was brought to attention that tenants had not signed leases in respect of their holdings, and that owners of houses built from Rural Housing Loans had not all taken out insurance against loss by fire. I have been informed on 30th July, 1969, that owing to legal and technical difficulties the position as regards the leases remained the same. This matter is still under correspondence.

163. **Wauna Land Development Scheme, North West District.** It was observed during an audit inspection in this area that Government Officers were not charged for electricity supplied from Government plant. The Ministry referred the matter to the Secretary to the Treasury who requested that collection should be made from all those who were in default of payment. This matter is still under correspondence.

164. **Arrears of Revenue.** A statement of arrears of revenue has only been received from the Forestry Department. It has not been possible to determine the total arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

165. **Advances and Deposits Accounts.** The advances and deposits accounts under the immediate control of the Permanent Secretary have not been reconciled with the Accountant General's accounts. In the circumstances it is not possible to determine whether the accounts have been properly and accurately kept.

GENERAL

166. **Reconciliation of bank balance.** A reconciliation statement of the balance on an account operated with the Bank of Guyana, has not been submitted.

167. **Loss of Cash.** There were 6 cases of losses of cash totalling \$3,687.37 during the financial year as set out at Appendix A(1).

PUBLIC CORPORATION

Guyana School of Agriculture Corporation

168. **Accounts and issue of debentures.** The audited accounts for the financial years 1966 to 1968, as well as the debentures to be issued to the Government, have not been seen.

MINISTRY OF TRADE

APPROPRIATION ACCOUNTS

Unauthorised Excess

169. One sub-head was overspent by \$187.12 as set out at Appendix B without the approval of the National Assembly.

Liabilities not settled

170. Liabilities listed by the Ministry as unpaid at the close of the financial year totalled \$3,090.96 as set out at Appendix C. The discharge of the liabilities within the year of account would have resulted in a sub-head which showed savings, being exceeded.

Expenditure Control

171. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are re-

quired to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

DEPOSITS FUND ACCOUNTS

172. An amount of \$11,000 was advanced the Guyana Development Corporation on 7th October, 1968, to meet the expenses of two officers of the Corporation on an overseas visit in connection with the Milk Condensary and Metal Can Project. The advance which was repayable with interest at the rate of 7% per annum not later than 31st March, 1969, has not yet been repaid.

PUBLIC CORPORATION

Guyana Marketing Corporation

173. **Interest on debenture.** No interest has been paid on the debenture of \$1,102,108 issued to the Government since the establishment of the Corporation.

MINISTRY OF COMMUNICATIONS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

174. Thirteen sub-heads were overspent by \$172,353.15 as set out at Appendix B without the approval of the National Assembly. Advances from the Contingencies Fund made by the Minister of Finance authorised unforeseen and urgent expenditure of \$11,900. The advances however did not cover over-expenditure on eleven sub-heads. The incurring of expenditure in excess of the provision authorised by the National Assembly for Head 34 — Transport and Harbours Department shows a lack of appreciation of the control exercised by Parliament over public funds.

Liabilities not settled

175. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$132,422.10 as set out at Appendix C. The discharge of the liabilities would have resulted in further excesses on the provision in respect of eight sub-heads and in excesses on two other sub-heads which showed savings.

Errors in Classification

176. Errors totalling \$1,325.00 as set out at Appendix D brought to the attention of the Accounting Officer, have been admitted as too late for adjustment.

Unpresented Vouchers

177. Vouchers in respect of cash payments were not produced for audit in support of expenditure totalling \$33,077.89.

Expenditure Control

178. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

179. **Overtime Payments to Clerical Officers.** The decision of the Postmaster General to pay overtime to certain clerical officers in accordance with the Post Office (Overtime) Regulations 1960, is not in keeping with an advice given by the Solicitor General in 1961. This matter is still under correspondence.

180. **Advances charged to final expenditure.** The sum of \$70,000 advanced by the Transport and Harbours Department to the Ministry of Works and Hydraulics for the construction of an approach road to the Transport and Harbours Stelling at New Amsterdam was charged to Division XV, Sub-head 9 — Berbice Terminals, before the completion of the work. The sum advanced should have been charged to a suspense account pending receipt of the necessary certificate of completion of the work.

181. **Stores Accounting.** I must express my dissatisfaction in not receiving replies to four reports issued since October 1964. An audit inspection carried out in June 1969, again revealed several unsatisfactory features in the standard of storekeeping and accounting for stores. It would appear that little or no effort has been made to remedying the shortcomings which have been the subject of adverse comments in previous audit inspection reports.

REVENUE ACCOUNTS

182. **Revenue Accounting.** I have not seen any evidence of reconciliation between the revenue registers and the Revenue Accounts of the Principal Receivers of Revenue i.e. the

Permanent Secretary, the Postmaster General and Director of Civil Aviation. In the circumstances I am not in a position to satisfy myself that the revenue has been properly brought to account.

183. Arrears of Revenue. The Principal Receivers of Revenue have failed to report their arrears of revenue. In the circumstances it has not been possible to determine the total of the arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

POST OFFICE DEPARTMENT

184. Postal accounting systems and procedures. I have been informed that the delay in the implementation of the recommendations in five reports submitted by a Accounting Adviser whose study lasted approximately seventeen months, was due to certain practical difficulties and the need for modification of some of the recommendations. One of the recommendations that the processing of issued and paid Inland Money Orders should be mechanised was accepted, and expenditure totalling \$5,539.14 was incurred in obtaining certain storage equipment. The processing of the money orders by mechanised means was however suspended two weeks after implementation.

185. Head Office Accounts. There has been no significant improvement in remedying the unsatisfactory features brought to attention at paragraphs 104 and 110 of my previous report. The necessity for keeping the records up to date and effecting prompt reconciliation cannot be over emphasised. Up to date information is of vital importance in exercising adequate internal control and detecting irregularities, especially with regard to the accounts of the Post Office Department.

DEPOSITS FUND ACCOUNTS

186. Advances. I drew the attention of the Permanent Secretary on 28th August, 1969, to the unsatisfactory manner in which Advance Accounts were kept. Debits to the accounts were posted up to 31st December, 1966, and credits to 31st December, 1968. As a result ledger cards for 1969 had not been opened although repayments were being made for advances uplifted during that year. The Permanent Secretary replied on 1st October, 1970, stating that the accounts have been posted up to 31st December, 1969, and that an officer was engaged in bringing the work up to date and effecting the necessary reconciliation of the accounts with those kept by the Accountant General.

187. Deposits. On the 17th September, 1969, I wrote the Permanent Secretary about the unsatisfactory position of the Deposit Accounts operated by his Ministry. It was pointed out that no action had been taken to clear a number of static balances many of which were brought forward from the years 1964 and 1965. There were 16 static accounts with debit balances totalling \$22,100.61 and 53 such accounts with credit balances totalling \$242,665.67 at 31st December, 1968. Reconciliation with accounts kept by the Accountant General had not been effected and ledger accounts for 1969 transactions had not yet been opened. On 7th November, 1970, I received a reply from the Permanent Secretary that an officer was engaged in reconciling the Deposit Accounts for the year 1967 and that a list of balances would be submitted as soon as the operation was completed.

GENERAL

188. Main Cash Book. It was necessary to bring to the attention of the Permanent Secretary several unsatisfactory matters affecting the Main Cash Account. These include arrears in posting, totals and balances not inserted, alterations to figures not initialled, overdrawing of the main bank account and arrears in bank reconciliation. I was informed that, as a result, disciplinary action was taken against the officers concerned for neglect of duty. It has been observed that the Statement of Distribution of Cash and Bank Balances, as at 31st December, 1968, prepared by the Accountant General does not agree with that prepared by the Ministry. This matter is under correspondence.

189. Losses of cash. There were 16 cases of losses of cash totalling \$25,511.34 reported during the financial year as set out at Appendix A(1).

190. Despite the overtime work which commenced in 1969, the Ministry has failed to bring up to date the long outstanding arrears of work which was the subject of comment in my previous Reports. The absence of reconciliation over a number of years of important records and accounts still continues to be a cause of great concern. It is not possible under these circumstances to determine whether irregularities or frauds have been

perpetrated and if so to what extent. That this situation should continue to exist for such a long time despite frequent adverse reports from me, is a sad reflection on the administration.

PUBLIC CORPORATIONS

Guyana Telecommunications Corporation

191. **Issue of debenture to Government.** A debenture of \$6,400,000 representing the agreed value of assets taken over by the Corporation from the Government on its establishment on 1st March 1967, has been deposited with the Accountant General on 16th March 1971.

192. **Interest on debenture.** The accumulated interest owing to the Government as at 31st December 1968, in respect of the debenture is \$821,833.00.

193. **Advances by the Government.** The Corporation has not yet repaid the Government the sum of \$487,316.77 representing payments made as at 31st December 1968, by the Crown Agents from the Government Account on behalf of the Corporation.

194. **Other Accounts.** It has been observed that the payments including interest made by officers of the Corporation towards repayment of advances obtained by them from the Government prior to the establishment of the Corporation, have not been paid into the Government.

195. **Accounts 1967.** The audited accounts for the ten month period ended 31st December 1967, disclosed a net deficit of \$187,002.51. It would appear, however, from the comparative figures shown in the Operating Account for the period ended 31st December 1968, that the deficit for 1967 should have been \$519,088 instead of \$187,002.51. Of a total expenditure of \$1,573,746 for the ten month period ended 31st December 1967, Salaries and Wages amounted to \$984,491, Allowances \$23,738 and Transport and Travelling \$37,675.

196. **Accounts 1968.** The audited accounts for the year ended 31st December 1968, disclosed a deficit of \$158,571. Of a total expenditure of \$1,877,132 for the year, Salaries and Wages amounted to \$1,289,772, Allowances \$80,288 and Transport and Travelling \$49,893.

Guyana Airways Corporation

197. **Interest on debentures.** The accumulated interest owing at 31st December 1968, on the debenture issued to the Government totalled \$347,200.00.

198. **Loan for the purchase of aircraft.** A sum of \$816,594.70 representing part issue of a loan of \$837,108.31 (Can. \$452,490.98) obtained from the Canadian Government for the purchase of an aircraft is reflected in the Public Debt Statement. I have asked the Secretary to the Treasury to furnish me with a copy of the agreement entered into with the Corporation for the recovery from the Corporation of the repayments to be made by the Guyana Government to the Canadian Government.

199. **Accounts 1968.** The audited accounts for the year ended 31st December 1968, disclosed a loss of \$117,311.53 for that year. The total accumulated loss as at 31st December 1968, was \$336,959.37 which was reduced to \$186,959.37 as a result of the Government subsidy of \$150,000 paid to the Corporation during the year.

MINISTRY OF WORKS AND HYDRAULICS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

200. Seven sub-heads were overspent by \$106,584.60 as set out in Appendix B without the approval of the National Assembly.

Liabilities not settled

201. A list of unpaid accounts at the end of the financial year was not prepared by the Accounting Officer in accordance with financial instructions. In the absence of such a list, all the sub-heads which would have been exceeded, had the accounts been paid within the financial year and the extent of such excesses could not be ascertained.

Errors in Classification

202. In addition to errors which were discovered and adjusted within the year of account, errors amounting to \$381,120.89 as set out at Appendix D were also drawn to the attention of the Accounting Officer. Of this amount, errors totalling \$76,238.15 were admitted as too late for adjustment while those amounting to \$304,882.74 have not yet been admitted.

203. In reply to audit queries the Accounting Officer stated that certain expenditure which should have been met from Division XVI — Ministry of Works and Hydraulics, Sub-head 13 — East Coast Roads, was charged against Head 37 — Ministry of Works and Hydraulics — Annually Recurrent, Sub-head 10 — Roads, pending the availability of loan funds, and that the amount so misallocated was not adjusted.

204. It was also stated that after the provision under Division XVI — Ministry of Works and Hydraulics, Sub-head 12 — Essequibo Roads had been exhausted, expenditure totalling \$243,217 which should have been allocated to this sub-head, was charged against Head 37 — Ministry of Works and Hydraulics — Annually Recurrent, Sub-head 10 — Roads. I am of the opinion that supplementary provision should have been obtained under the capital sub-head to meet such expenditure.

205. Owing to errors in coding, numerous payments totalling \$35,134.75 relating to works in the interior undertaken on behalf of the Accounting Officer, Office of the Prime Minister were charged against Sub-head 4 — Buildings instead of to Sub-heads 10 — Miscellaneous Projects (U.K. Loan) and 11 — Miscellaneous Projects (U.S.A.I.D.) under Division V — Prime Minister. The Ministry of Works and Hydraulics has been asked to examine the accounts to determine whether further errors occurred and to state whether the expenditure involved has been reimbursed by the United Kingdom and United States Governments in accordance with the loan agreements. I am awaiting a reply.

206. The attention of the Accounting Officer was drawn to several instances where the codes of heads and sub-heads of charge inserted on Crown Agents' vouchers by the Accountant General's Department, were changed by the Ministry without any indication that the necessary adjustments were effected. I have been informed that as the accounts for the year under review were closed, the amounts would have to remain as charged in the Appropriation Accounts. It has therefore not been possible to determine the extent of the misallocations. Efforts made by the Ministry to regularise these shortcomings and to avoid a recurrence are being kept in view.

Unpresented Vouchers

207. Vouchers in respect of cash payments were not produced for audit in support of expenditure totalling \$56,342.84.

Expenditure Control

208. **Vote Accounts.** Vote accounts were centralised at the Central Accounting Unit of the Ministry in 1967. Examination of the Vote Accounts kept at the Unit revealed numerous instances of liabilities not properly recorded, expenditure incurred in excess of the allocations made to Sub-Offices and Districts, unsatisfactory accounting in connection with departmental warrants and lack of evidence of reconciliation between the records of the Sub-offices or Districts and the Central Accounting Unit. In view of the many discrepancies and inaccuracies in the Vote Accounts kept centrally, much of the information was unreliable and it appears that the centralised system is not serving the purpose intended. It has been further observed that Vote Accounts at District Offices were also not satisfactorily maintained. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

209. **Expenditure incurred on provision suspended by the Minister of Finance.** The voted provision on Sub-head 20 — Road Making Equipment, Sub-head 31 — Purchase of Equipment and Sub-head 32 — Purchase of office equipment etc. under Division XVI — Ministry of Works and Hydraulics, was suspended by the Minister of Finance. Nevertheless by 31st March 1968, expenditure to the extent of \$6,326.23, \$52,494.84 and \$2,861.27 respectively, was incurred on the abovementioned sub-heads, despite the fact that withdrawals were not made from the Consolidated Fund. De-reservation in respect of Sub-head 20 was subsequently made by the Minister of Finance on 25th July 1968.

and Sub-heads 31 and 32, on 2nd August 1968. At the close of the financial year the sums of \$80,000.00 and \$22,490.00 were de-reserved on Sub-heads 20 and 32 but expenditure on these sub-heads totalled \$87,913.66 and \$38,622.58 respectively.

210. Payment on defective vouchers. As a result of a firm's withdrawal of credit facilities payments were made before the supplies were received by the Ministry, contrary to stores regulations. In the absence of properly receipted and certified purchase orders, I am not in a position to satisfy myself that the supplies paid for have in all cases actually been received.

211. Certification of Crown Agents Payment Vouchers. Certificates relating to purchase of stores were not in evidence on several vouchers and in many instances the correct certificates were not given. Articles which should have been taken on stores ledger charge or placed on inventory, were certified as taken into immediate use.

212. Inadequate details on paylists and timesheets. Adequate details relating to the classification of workmen and the description and location of work done were not given on many paylists and timesheets. Also paylists were not certified by the immediate supervising officer to the effect that the employees were employed on the work specified and discharged their duties satisfactorily. As a result it could not be verified that the expenditure was properly incurred. I have suggested that a suitable directive be issued to Executive Officers drawing their attention to such shortcomings.

213. Personal Emoluments. The unsatisfactory features regarding Personal Emoluments records, mentioned in my 1967 report (paragraph 125) were perpetuated in the records for 1968. Two senior officers of the Ministry were on special assignments for a number of months and officers were appointed to perform their substantive duties. I have requested details of the special duties assigned the senior officers and the actual work performed by them. A reply is awaited.

214. It has been observed that officers below the grade of specialist engineer when acting in the post of specialist engineer or above, received an allowance equivalent to the pensionable allowance in lieu of private and/or consultation practice. The propriety for paying this allowance was challenged as it appeared that the Public Officers (Acting Appointments and Acting Allowances) Regulations 1958, in its present form did not permit payment of such allowance. Arising out of this enquiry the Public Service Ministry advised that officers appointed to act in posts in and above the grade of specialist engineer but who did not possess the qualification required for substantive appointment to those posts should not be paid the allowance. As a result of this it would appear that five engineers were paid the allowance without authority. The matter is under correspondence.

215. I have also observed that although officers recruited under the Overseas Service Aid Scheme were not entitled to such an allowance, nevertheless payments totalling \$7,889.03 were made to three of them. Recovery of the overpayment is being kept in view.

216. Accounting for sand, stone and other similar construction materials. A number of unsatisfactory features regarding payments made to contractors for the supply of sand, stone and similar materials and the system of receiving and accounting for the supply and transportation of such materials, have been observed during the course of examination of the Ministry's accounts and brought to the Accounting Officer's attention. Suggestions made to improve the situation resulted in a circular being issued to district officers by the Accounting Officer. It has also been observed that the Ministry has been unable to get a weigh bridge which was installed in a District at an approximate cost of \$10,500, to function satisfactorily.

217. Car Pool. An inspection of the log books of the Pool's vehicles used for providing transportation of V.I.Ps. revealed that the authority for the use of the vehicles, was not quoted therein or was there evidence that these books were inspected periodically by a supervising officer.

218. Head 36, Sub-head 5 — Telephones — \$57,256.74. Appropriate records of trunk calls emanating from the Ministry's telephones were not kept in accordance with instructions issued by the Public Service Ministry. As a result it was not possible to verify that payments to the Guyana Telecommunications Corporation were in respect of authorised and official trunk calls.

219. **Head 37, Sub-head 30 — Rates on Government Properties — \$477,800.16.** At the time of payment of the 1968 rates and taxes there was no up-to-date record in the Ministry of properties owned by Government in Georgetown. A list of the properties subsequently produced showed that rates and taxes on properties occupied by Public Corporations were paid by the Ministry. It has been suggested that recovery of these payments from the Corporations should be pursued and that a permanent record of Government properties on which rates are payable should be kept so that proper control over this item of expenditure could be maintained.

220. **Division XVI, Sub-head 16 — Corentyne Road — \$2,282,126.03.** Cash advances totalling \$2,150 U.S. made to four officials of the Ministry to defray expenses while attending a Pre Bid Conference in Washington in connection with the construction of the Corentyne Road were reimbursed the Consultants as a final charge against this vote. The detailed statements from the officials accounting for the advances, have not been produced for audit.

221. The construction and reconstruction of the first eight miles of the Corentyne Road commencing from New Amsterdam were to be completed by the Ministry by September 30, 1968, at an estimated cost of \$1,754,583 (excluding expenditure on fixed establishment emoluments and consultants' charges) and the remaining portion (42 miles to Crabwood Creek and approximately 22 miles of resurfacing of the Black Bush Polder Inter-Settlement Road) was given out on contract at a cost of \$14,582,598.

222. The work on the road from New Amsterdam to three point two (3.2) miles was eventually "phased out" by the Ministry in December 1968. According to the final cost report prepared by the Consultants the cost of the construction work done by the Ministry over the smaller area was \$1,768,398. The Consultants' report, however, indicated that the final figure quoted included the cost of a few features of the work accomplished to mile eight as well as certain additional works. On the other hand it was also reported that certain items within the three point two mile portion were not completed. As the value of the change order authorising the contractor to complete the unfinished portion is for \$1,299,079, the overall cost of reconstructing the eight mile portion seems to be in the vicinity of \$3,067,477.

223. **Division XVI, Sub-head 18 — Atkinson Field/Mackenzie Road — \$8,460,300.10** Expenditure on this project included the sum of \$209,249.30 paid to the construction contractors for culvert pipes imported by them for the project but which remained unused, as a result of certain changes to the original alignment of the road. Many of the pipes are still in hand and it has been explained that they would be utilised on other projects to be undertaken by the Ministry.

224. According to the contract for the construction of the Atkinson Field/Mackenzie Road, the contractor was required to furnish the consultants with a list of all materials, equipment and other goods imported and also to pay duty on all items that were not re-exported within ninety days of acceptance by the Ministry of the completed project. The Accounting Officer explained that he was not in a position to furnish a list of the imported items remaining on hand on completion of the project or to determine whether a number of articles advertised by the contractor for sale to the public, had been imported under the duty free concession allowed the contractor. It was, therefore, not possible to establish whether the conditions governing the duty free concession were complied with.

225. **Division XVII — Ministry of Education, Sub-head 1 — Primary, Multilateral and Secondary — \$307,783.28.** (Construction of All-Age School at Johanna Cecelia, Essequibo). Building materials valued \$17,884.76 which remained on the site of this school on termination of the contract by Government, were stated to have been handed over to the Community Development Officer. I have requested a sight at the discharge obtained from this officer when the materials were handed over. A reply is awaited.

226. **Allocated Stores.** Several unsatisfactory features in respect of the manner in which allocated stores were kept and accounted for at Sub and District Offices have been brought to the attention of the Accounting Officer. These include stores ledgers which were not written up to date and properly kept, and stores acquired in excess of normal requirements. In one district, purchases were made for the purpose of utilising savings on an allocation and in another district many serviceable and unserviceable articles were stored together, and the building not kept in a sanitary condition. Very little effort had been made to dispose of large quantities of redundant and obsolete stores as well as spares

which had accumulated over the years. Instances have been observed where spares had been air freighted at high cost and not put into immediate use, which would appear to indicate that the additional expenditure on air freighting was not justified.

227. **Permanent Stores including Plant and Equipment.** The attention of the Accounting Officer was drawn to the unsatisfactory manner in which Permanent Stores Registers were maintained. His attention was also drawn to vehicle log books not properly written up and as a result it was not possible to determine whether fuel consumption was economical and journeys properly authorised. There was also no evidence of examination of vehicle log books by the supervisory officers.

228. **Unallocated Stores — Slow moving stock.** Slow moving stores to the value of \$78,682 were brought to attention. It was explained that a list would be sent to all Ministries and Departments with a request that preference be given to utilising such stores at the first available opportunity and after the lapse of a reasonable time, action would be taken for the remaining items to be inspected by a Board of Survey and disposed of as recommended. This matter is being kept in view.

229. **Unallocated Stores — Deposits with firms.** Amounts totalling \$6,011 lodged as deposits with a firm for empty chlorine cylinders have not yet been refunded to the Ministry although the cylinders were returned. The outstanding balance has existed for a number of years.

230. **Unallocated Stores — Verification of Issue.** There has been very little improvement in the return by Ministries and Departments to the Central Stores of the 'B' copies of Combined Requisitions and Issue Vouchers on which acknowledgement of the receipt of the stores is given.

231. **Unallocated Stores — Stores Accounts.** The Stock Summary as submitted for audit showed a stock balance of \$514,152.93. Examination however disclosed that a final reconciliation of the Vote Account in respect of the Unallocated Stores Sub-head with the Appropriation Account was not carried out on the closing of the accounts. In the circumstances the figure of \$108,040.59 instead of \$96,215.58 is shown on the reconciliation statement, as the difference in the Appropriation Account between the receipts and issues of the Unallocated Stores. The reconciliation statement and Stock Summary have been returned to the Ministry for correction and re-submission.

232. **Losses of Stores.** There were 150 cases of losses of stores totalling \$25,113.29 reported in respect of the year of account as set out at Appendix A(2).

233. Spares valued at \$12,172.97 were claimed to have been supplied by two firms to the Ministry on the strength of twenty-eight local purchase orders. It was subsequently discovered that the signatures on the orders were forged. Although the law officers advised that Government was not liable, the sum of \$6,298.23 was paid to the firms in 1970, as a charge against the vote for loss of public moneys and stores.

234. The stores building at Lethem valued at \$8,500, with the stock, bin and stock cards was destroyed by fire in March 1968, the origin of which was not determined. Investigation however disclosed that inflammable materials were stored in the building. The Secretary to the Treasury asked the Permanent Secretary to ensure that instructions are issued to remind officers concerned that such materials should be stored separately, as stipulated in the stores regulations.

235. **Accidents.** There were 50 cases of accidents involving estimated expenditure totalling \$9,211.30 reported as set out at Appendix A(3).

236. Included in the Statement of Accidents at Appendix A(3) was an accident which occurred on 13th November 1966, involving repairs totalling approximately \$2,500. This accident was reported on 1st July 1968, by the Ministry to the Secretary to the Treasury who requested additional information. Despite numerous reminders this matter has not yet been finalised. The possibility of surcharge can no longer be considered in view of the expiration of the limit of three years prescribed at Section 8(2) of the Financial Administration and Audit Ordinance 1961.

REVENUE ACCOUNTS

237. **Revenue Accounting.** Several unsatisfactory features in the keeping of revenue registers and the collection of revenue have been brought to the attention of the Permanent Secretary in his capacity as Principal Receiver of Revenue. There is no evidence

that the Revenue Accounts have been reconciled with the Revenue Registers kept by the Central Accounting Unit, Sub and District Offices. In the circumstances I am not in a position to satisfy myself that the revenue has been properly brought to account.

238. Arrears of Revenue. The arrears of revenue has been stated as \$37,170.62. The attention of the Principal Receiver of Revenue has however, been drawn to certain omissions. It has been observed that the balances at 31st December 1968, of \$161,282.97 and \$43,289.00 shown in the records of the Pure Water Supply Division as owing by Local Authorities and Unorganised Areas, were not included in the statement. I have had no reply to my enquiry of what positive action has been taken to liquidate these arrears. It has also been observed that an amount of \$11,238.23 included in the statement of arrears of revenue, does not appear to be collectible.

239. Electrical Inspection Division. As a result of an audit inspection carried out in September 1968, attention was drawn to the need for upward revision of the scale of fees which was in existence since 1933. An Order has been made by the Minister of Finance in December 1970, prescribing a new scale of fees.

DEPOSITS FUND ACCOUNTS

240. Advances and Deposits Accounts. I have been informed on 28th April 1971, that the reconciliation of the balances on the Advance Accounts as at 31st December 1968, with those of the Accountant General has been finalised and that reconciliation of the Deposit Accounts for 1967 and 1968, is in progress. As a result of the delay in reconciling the 1967 accounts, the balances on the Deposit Accounts at 31st December 1967, have not been carried forward to the 1968 accounts. As regards the clearing of static and irregular balances on the accounts, I have also been informed that action cannot be taken until the completion of the reconciliation to 30th September 1969.

241. Deposit Account — Approach Road — Transport and Harbours Department Stelling, New Amsterdam. Amounts totalling \$120,000.00 advanced by the Transport and Harbours Department over the period 1966 to 1968, for the construction of an approach road to the Transport and Harbours Stelling at New Amsterdam, were placed on a deposit account by the Ministry. The work appeared to have been completed in December 1968, at which date the expenditure charged to the Deposit account totalled \$128,644.43. I have requested a statement of reconciliation of the deposit account and a final report showing the cost of the work done.

242. Deposit Account — Maintenance and operation of overhead tanks. The registers at the Pure Water Supply Division revealed that a balance of \$78,522.36 was owing by Local Authorities as at 31st December 1968, in respect of maintenance and operation of overhead tanks.

OTHER ACCOUNTS

243. Drainage and Irrigation Board. The subsidy from Public Funds for 1968, totalled \$577,351.54. I have been unable to verify that this amount has been properly accounted for as the accounts of the Board for 1968, have not been submitted for audit in accordance with statutory requirements. I am still awaiting the submission of the accounts for the years 1966 and 1967.

GENERAL

244. Control and accounting for General Receipts and Receipt Books. A large number of used receipt books has not been produced for audit. Many returns of unused receipt books required to be submitted monthly to the Central Accounting Unit were not received from several districts. Furthermore, the returns submitted were not checked in the Central Accounting Unit in order to verify the accuracy of the information stated thereon. It would appear that effective control has not been exercised over the collection of public moneys.

245. Sub-Accountant's Cash Account and Bank Reconciliation. As a result of my comments on the delay in adjusting differences shown on the bank reconciliation statement several amounts deposited in the bank by paymasters at the end of pay tours during 1968, were brought to account in the Sub-Accountant's Cash Book in 1970. The majority of the cheques appearing as outstanding in the statement resulted from the practice of issuing cheques after the end of the financial year and entering them in the cash book for that year. This practice contravenes present financial instructions.

246. **Imprest Accounts.** Examination of accounts relating to Surveyor's Sub-Imprests revealed several cases in which bank accounts were overdrawn or the bank balances at 31st December 1968, were insufficient to meet cheques drawn but remaining outstanding at the end of the year. An Imprest Cash Book for each surveyor was not kept in the Central Accounting Unit in accordance with approved instructions and monthly statements were not submitted by the surveyors in several instances. Internal examination by a senior officer to ensure that cheque books were properly accounted for at the end of a tour was not carried out. These unsatisfactory features have been drawn to the attention of the Permanent Secretary but a reply has not been received.

247. **Losses of Cash.** There were thirteen cases of losses of cash totalling \$1,597.04 reported in the financial year as set out at Appendix A(1).

248. **General comment.** I am of the opinion that the systems and accounting controls are reasonably adequate. The foregoing paragraphs however indicate that sufficient attention is not paid to the observance of the existing financial regulations, instructions and accounting procedures and proper follow up action has not been taken. There is need for a consolidated manual of procedures in financial and accounting matters to provide guidance and training and facilitate continuity and consistency of operations in the District offices. In a Ministry with such wide and varied activities and which is responsible for expenditure of such magnitude, it is imperative that adequate supervision is exercised at all levels so as to ensure that value is received for money expended.

MINISTRY OF EDUCATION APPROPRIATION ACCOUNTS

Unauthorised Excesses

249. Seven sub-heads were overspent by \$41,524.90 as set out at Appendix B without the approval of the National Assembly. The incurring of expenditure in excess of the provision authorised by the National Assembly for Head 43 — Ministry of Education — Technical Institute, shows a lack of appreciation of the control exercised by Parliament over public funds.

Liabilities not settled

250. Liabilities listed by the Ministry as not settled at the end of the financial year totalled \$67,613.47 as set out at Appendix C. The discharge of the liabilities would have resulted in excesses on nine sub-heads which showed savings, over-expenditure on one sub-head which was not exceeded and expenditure on one sub-head for which no provision existed.

Errors in Classification

251. Errors totalling \$10,342.04 as set out at Appendix D were brought to the attention of the Accounting Officer. Of this amount, the sum of \$9,922.04 has so far been admitted as too late for adjustment.

Unpresented Vouchers

252. Vouchers relating to cash payments were not presented for audit in support of expenditure totalling \$9,557.25.

Expenditure Control

253. **Unauthorised Expenditure.** The sum of \$10,000 approved by the National Assembly under Division XVII — Ministry of Education, Sub-head 4 — Teachers' Training College for the purchase of land at Turkeyen was utilised by the Ministry to enclose the bottom flat of the Pre-Fabricated building at the Government Training Centre at an estimated cost of \$9,500.

254. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

255. An audit investigation carried out at the Government Technical Institute revealed that at October 1968, Subheads 5 Labour and 7 Materials, Equipment, Books etc., under Head 43 — Ministry of Education — Technical Institute had already been considerably exceeded. It was observed that owing to lack of proper supervision liabilities were not

recorded in the Vote Accounts. It was admitted that expenditure incurred on wages for labourers, technicians and temporary typist was charged to Sub-head 7, when it became evident that the provision of \$8,000 on Sub-head 5 was inadequate to meet the expenditure for the year. At the end of the year subheads 5 and 7 were exceeded by \$21,692.27 and \$9,778.13 respectively.

256. **Timekeeping records.** An investigation at the Government Technical Institute revealed that timekeeping procedures for labour employed had been unsatisfactory. It has also been observed that substantial payments of overtime were made to watchmen who were required to work a second shift on account of the fact that the relief watchmen were deliberately staying away on sick leave without giving adequate notice for replacements from the Employment Exchange. I have been informed that these shortcomings have been rectified.

257. **Sub-head 13 — School Feeding Scheme.** Payment of the sum of \$1,280 was made in 1968 on the strength of a certificate that the articles were received and taken on charge although the delivery was not made until 1969. The certificate given was contrary to the prescriptions of stores regulations and the failure to comply with such regulations could easily lead to irregularities and frauds being perpetrated.

258. **Technical Institutes — New Amsterdam and Anna Regina.** An audit inspection carried out at the Government Technical Institute, Georgetown, in September 1968, disclosed that a large quantity of scientific equipment, typewriters and textbooks were received between 1966 and 1968 for the New Amsterdam and Anna Regina Technical Schools, and stored at the Institute. In September 1969, I was informed that of the original quantity of twenty six typewriters, seventeen were sent to Anna Regina Government Secondary School to start a business class. At a subsequent inspection carried out at the School in August 1970, only thirteen typewriters were seen. They were not in use and the business class had not started. I have requested an explanation but a reply has not been received.

259. **Losses of Stores.** There were 62 cases of losses of stores totalling \$6,403.84 reported during the financial year as set out at Appendix A(2).

260. **Accidents.** There were 3 cases of accidents reported during the financial year involving estimated expenditure totalling \$2,152.19 as set out in Appendix A(3).

REVENUE ACCOUNTS

261. **Arrears of Revenue.** A statement of arrears of revenue has not been submitted. In the circumstances it has not been possible to determine the total of the arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

262. An investigation at the Government Technical Institute, Georgetown, brought to light that a deposit account was not kept for receipts and payments in respect of City and Guilds fees. The Permanent Secretary informed me that in the circumstances it was not possible to reconcile this account but that a Deposit Account would be maintained by the Ministry with effect from 1st January 1969.

GENERAL

263. **Collector's Cash Book/Statements.** I am not satisfied that proper attention has been paid by the Ministry to the control over the collection of public moneys. Many Collector's Cash Book/Statements were not produced for audit and several of those produced were not supported by general receipts. Monthly returns of unused receipts have not been submitted to me in all cases and there is no evidence to indicate that adequate control over unused receipts has been exercised. The possibility of fraud and irregularities has been drawn to the attention of the Permanent Secretary and I await his comments on these matters.

264. **Losses of cash.** There were 7 cases of losses of cash totalling \$4,109.94 reported during the financial year as set out at Appendix A(1).

PUBLIC CORPORATION

University of Guyana

265. **1967/1968 Accounts.** The expenditure for 1967/1968 totalled \$1,031,232.58 as shown in the audited accounts for the year ended 31st August 1968. After deducting the Government grant of \$866,666.67 and income of \$150,903.55 from other sources, there was a deficit of \$13,662.36.

**MINISTRY OF HEALTH
APPROPRIATION ACCOUNTS**

Unauthorised excesses

266. Fourteen sub-heads were overspent by \$19,182.35 as set out at Appendix B without the approval of the National Assembly. Advances from the Contingencies Fund made by the Minister of Finance authorised unforeseen and urgent expenditure of \$22,464.00. The advances however did not cover the over-expenditure on twelve sub-heads.

Liabilities not settled

267. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$163,430.19 as set out at Appendix C. The discharge of these liabilities within the financial year would have resulted in further excesses on the provision in respect of six sub-heads and in excesses on seven other sub-heads which showed savings.

Errors in classification

268. In addition to errors which were brought to the attention of the Accounting Officer and adjusted within the year of account errors totalling \$3,117.46 as set out at Appendix D were admitted as too late for adjustment.

Unpresented Vouchers

269. Vouchers relating to cash payments were not presented for audit in support of expenditure totalling \$478,767.27.

Expenditure Control

270. **Vote Accounts** I have not received monthly statements of the reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

271. **Bartica Hospital.** An audit inspection carried out in March 1969, revealed shortcomings or improprieties relating to stores records, inventories and dietary control. After a lapse of eight months I was informed that investigations had not been completed on several matters. I am not satisfied that sufficient attention has been paid to the observations raised. A report by the Ministry's Field Auditor in March 1970, indicated no improvement during 1969.

272. **Losses of Stores.** There were 7 cases of losses of stores totalling \$2,533.89 reported during the financial year as set out at Appendix A(2).

REVENUE ACCOUNTS

273. **Revenue accounting.** There is no evidence of reconciliation between the Revenue Accounts and the revenue records kept by the Ministry. In the circumstances I am not in a position to satisfy myself that the revenue has been properly brought to account.

274. An investigation carried out at the Bartica Hospital in March 1969, revealed shortcomings in connection with the accounting for maternity and other hospitalisation fees.

275. **Arrears of Revenue.** A statement of arrears of revenue has not been submitted. In the circumstances it has not been possible to determine the total of the arrears and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

276. Advances and deposits accounts operated by the Ministry have not been reconciled as at 31st December 1968. In the circumstances I am not in a position to satisfy myself that the accounts have been properly and accurately kept.

GENERAL**Bank Reconciliation — Ministry's Main Bank Account**

277. It would appear that no action has been taken to bring up to date the reconciliation of the Ministry's Main Bank Account which was reported as being reconciled up to May 1965 at paragraph 143 of my last Report. The delay in resolving this matter is most unsatisfactory. The lack of this important feature of internal control has contributed to irregularities in the operation of the bank account not being detected promptly.

Collector's Cash Book/Statements

278. The attention of the Permanent Secretary was drawn to the unsatisfactory manner in which Collector's Cash Book/Statements were submitted to the Central Accounting Unit and to the absence of control over unused receipts. Many statements were not produced for audit inspection and supporting general receipts were infrequently attached to those submitted. These shortcomings have defeated the purpose of financial instructions designed to ensure proper accounting for public moneys received.

279. **Bartica Hospital.** An audit inspection carried out in March 1969, revealed that the Cash Books were not written up to date and a Remittance Book was not maintained.

280. **Loss of cash.** A loss of cash totalling \$1,565.71 was reported during the financial year as set out at Appendix A(1).

MINISTRY OF HOUSING AND RECONSTRUCTION**APPROPRIATION ACCOUNTS****Liabilities not settled**

281. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$9,661.73 as set out at Appendix C. The discharge of the liabilities within the financial year would have resulted in the provision on one sub-head being exceeded.

Unpresented Vouchers

282. Vouchers relating to cash payments were not presented for audit in support of expenditure totalling \$66,581.46.

283. **Accident.** There was one accident involving estimated expenditure of \$2,800.00 reported during the financial year as set out at Appendix A(3).

REVENUE ACCOUNTS

284. **Revenue Accounting.** There is no evidence of reconciliation between the Revenue Accounts and the Ministry's revenue records. There is also no evidence of reconciliation of the cards kept in respect of tenants and hire purchasers with the control cards and daily collections reflected in the Ministry's Main Cash Account. In the circumstances I am not in a position to satisfy myself that the revenue collectible and collected has been properly and accurately recorded in the accounts.

285. **Arrears of Revenue.** A statement of arrears of revenue has not been submitted. In the circumstances it has not been possible to determine the total of the arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

286. **Advances and Deposits Accounts.** The advance and deposit accounts under the immediate control of the Permanent Secretary have not been reconciled with the Accountant General's accounts. A deposit account has not been analysed and the amount transferred to revenue.

OTHER ACCOUNTS**Central Housing and Planning Authority Accounts**

287. The financial statements for the years 1966 to 1968, have not been submitted for audit.

MINISTRY OF LABOUR AND SOCIAL SECURITY**APPROPRIATION ACCOUNTS****Unauthorised Excesses**

288. Three sub-heads were overspent by \$1,722.95 as set out at Appendix B without the approval of the National Assembly. The Minister of Finance by advances made from

the Contingencies Fund authorised the unforeseen and urgent expenditure on these sub-heads.

Liabilities not settled

289. Liabilities listed as not settled at the close of the financial year totalled \$20,665.55 as set out at Appendix C. The discharge of the liabilities within the financial year would have resulted in further excesses on the provision on two sub-heads.

MINISTRY OF FINANCE

APPROPRIATION ACCOUNTS

Unauthorised Excesses

290. Sixteen sub-heads were overspent by \$114,835.09 as set out at Appendix B without the approval of the National Assembly. Advances from the Contingencies Fund by the Minister of Finance authorised unforeseen and urgent expenditure of \$40,801. These advances however did not cover over-expenditure on twelve sub-heads.

Liabilities not settled

291. Liabilities listed as not settled at the close of the financial year totalled \$11,128.13 as set out at Appendix C. The discharge of the liabilities within the financial year would have resulted in further excesses on the provision in respect of seven sub-heads.

Unpresented Vouchers

292. Vouchers relating to cash payments were not presented for audit in support of expenditure totalling \$122,211.78.

Expenditure Control

293. **Vote Accounts.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

294. **Stores Accounting.** I await a reply from the Comptroller of Customs and Excise to several unsatisfactory features drawn to his attention arising out of an examination of the Stores Accounts. These include purchases not made in accordance with Tender Board Regulations, absence of checks by the Board of Survey for the years 1967 and 1968, lack of control over issue of uniforms and unserviceable items not boarded.

295. **Accidents.** There were three accidents involving estimated expenditure totalling \$1,585.74 reported during the financial year as set out at Appendix A(3).

REVENUE ACCOUNTS

296. **Miscellaneous Capital Revenue.** The audited accounts of the Government Lotteries Control Committee disclosed that the net amount of \$113,114.94 which was transferred to the Consolidated Fund has been overstated by the sum of \$44,326.54. This excess remained unadjusted at the close of the financial year.

297. **Arrears of Revenue.** A statement of arrears of revenue has not been submitted by the Secretary to the Treasury in his capacity as Principal Receiver of Revenue. It has not been possible to determine what is the total arrears of revenue and whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

CUSTOMS AND EXCISE DEPARTMENT

REVENUE ACCOUNTS

298.— **Revenue Accounting.** There is no evidence of reconciliation between the Department's revenue records and the Revenue Accounts. In the circumstances I am not in a position to satisfy myself that the revenue has been properly classified in the accounts.

299. **Examination of Entries.** I drew attention at paragraph 158 of my report for the previous financial year to the fact that internal examination of customs' entries appeared unsatisfactory. There seemed to be no improvement during the year under review as 415 queries in respect of short collections totalling \$69,914.06 were issued of which 335 were answered. The Comptroller has admitted short collections totalling \$48,618.21 which have resulted from errors in classification and calculation.

300. **Jerquing of Manifests.** The work in the jerquing of manifests continued to be in arrears and was further aggravated by the delay in the submission of manifests by officers in charge of transit sheds. Very little attempt has so far appeared to have been made to improve this shortcoming. At 15th November 1969, 243 ships manifests and 570 aircraft manifests relating to the year 1968, had not been submitted to the Jerquing Branch.

301. **Shortlanded Packages.** I have received a reply from the Comptroller to the effect that the delay in processing of "Applications To Amend by Deduction" relating to shortlanded packages, is due to the continuous shortage and movement of staff. The delay in processing the applications which continue to accumulate may result in a loss of considerable revenue.

302. **Duty Free Entry of Goods in excess of Bonds executed.** I await a reply from the Comptroller as to why goods, the duty on which amounted to approximately \$305,052, were permitted to enter free of duty whereas the bonds executed by the Company for securing duty amounted to \$100,000.

303. **Arrears of Revenue.** A statement of the arrears of revenue has not been submitted by the Comptroller of Customs and Excise in his capacity as Principal Receiver of Revenue. In the circumstances it has not been possible to determine the arrears of revenue and to ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

304. **Provisional and Differential Deposits.** Several of the registers in respect of Provisional and Differential Deposits were not produced for audit. Of those seen for the years 1966 to 1968, the final entries relating to 464 Provisional and 252 Differential Deposits totalling \$122,497.32 and \$29,059.82 respectively, had not been made by the importers or brought to account as duty, although the time allowed for the importers making the final entries had elapsed. The attention of the Comptroller was drawn to cases where on the submission of final entries by the importers it was disclosed that inadequate Provisional Deposits were made to cover the duty payable although Section 83 of the Customs and Excise Ordinance stipulates that the deposit should be not less than one and a half times the estimated duty. In the circumstances should the deposits be brought to account as duty without the submission of final entries by the importers the possibility of a loss of revenue would occur. The Comptroller's reply is being awaited.

305. **Reconciliation of Deposits and Advances Accounts.** I have seen no evidence of reconciliation of the deposit and advance accounts kept by the Department with those of the Accountant General.

INLAND REVENUE DEPARTMENT REVENUE ACCOUNTS

306. **Revenue Accounting.** There is no evidence of reconciliation of the Department's revenue records and its Revenue Accounts. In the circumstances I am not in a position to satisfy myself that the revenue has been properly classified in the accounts.

307. **Revenue records.** There has been little or no improvement with regard to the keeping of Taxpayers' Registers up to date, the raising of assessments, balancing of the Assessment Registers and finalising of objections made by taxpayers against assessments made by the Commissioner, which were brought to attention in my previous reports.

308. **P.A.Y.E. System.** During the year there has been no improvement in the reconciliation of taxpayers' with employers' accounts as reported at paragraph 165 of my previous report.

309. **Mechanised accounting.** The transfer of the balances of taxpayers' accounts as at 31st December 1967, from manual to mechanised records, has not been finalised at the date of this report. In the circumstances great difficulty is being experienced in determining the position with regard to each taxpayer's account.

310. **Arrears of Revenue.** A statement of arrears of revenue was not submitted by the Commissioner of Inland Revenue in his capacity as Principal Receiver of Revenue. In the circumstances it has not been possible to determine the total of the arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

PUBLIC CORPORATIONS**Guyana Credit Corporation**

311. **Accounts 1968.** The audited accounts for the year ended 30th June 1968, disclosed an excess of expenditure over income of \$991,728. The total deficit i.e. excess of expenditure over income as at 30th June 1968, was \$4,691,834.

Guyana Electricity Corporation

312. **Accounts 1968.** The audited accounts for the financial year ended 31st December 1968, disclosed a net surplus of \$760,963 after taxation of \$115,000. The General Reserve has thereby, been increased to \$1,774,204.

313. **Dividends on Redeemable Stock.** No dividends for 1968, have been paid in respect of the Redeemable Stock of \$9,901,157.67 issued to the Government.

Bank of Guyana

314. **Accounts 1968.** The audited accounts for the year ended 31st December 1968, reflect a net profit of \$2,099,471.21. The Statutory proportion of \$1,049,735.60 has been paid into the Consolidated Fund.

AUDIT OF OTHER ACCOUNTS

315. **Other Accounts.** The position with regard to the accounts other than the Public Accounts, required to be audited by me and for which separate Reports are submitted, is as follows:-

Description	Accounts to be Audited in 1968	Accounts audited in 1968 for 1967 & previous years	Accounts not presented For audit for	
			One year	Over one year
Authorities of the Government	4	2	1	1
Municipalities	2	2	-	-
Local Authorities	54	73	8	3
Special, Trust & other Funds	34	11	4	24
Trade Unions	49*	23	5	26
Other Statutory	5	3	-	2
Others	7	3	1	3
	155	117	19	59

*This figure does not include 29 Trade Unions which have never submitted their accounts for audit.

316. **Audit of Financial Statements of Aid Donors.** I am required in accordance with the terms of agreements between the British Government and the Guyana Government, to certify the annual financial statements relating to the assistance given the Guyana Government. I have already certified the financial statements for 1968, in respect of the United Kingdom/Guyana Government Development, Compensation and Commutation Loans and the Overseas Service Aid Scheme. The financial statements in respect of the Commonwealth Development and Welfare Research Schemes have not yet been finally submitted for audit.

CONCLUSION

317. I would like to express my appreciation of the work performed by all members of my staff and of the co-operation given by officers in Ministries and Departments and other public bodies, in enabling me to carry out my Constitutional functions.

R. P. FARNUM
Director of Audit.

Georgetown,
GUYANA.
25th June 1971.

APPENDIX A

(1) LOSSES OF CASH REPORTED
MINISTRY OF COMMUNICATIONS

Description	Amount	Remarks
Stamp shortage at G.P.O. Counters	\$ 181.00	Full amount recovered.
Loss of stamp and cash - Vreed-en-Hoop Post Office	150.00	Written off.
Cash shortage in the accounts of Postal and Telegraph Clerk - Bartica	1,141.21	do.
Break and enter - Charlestown Post Office	137.60	do.
Non submission of account, money orders, saving bank deposits and withdrawals	5,958.29	Officer convicted. \$5,028.29 met from Public Officers Default Fund. \$430.00 restituted.
Irregularities in the accounts of P.M. - Buxton Post Office	5,901.21	Officer convicted.
Theft of cash from the Waramuri Postal Agency	58.44	Full amount recovered.
Cash shortage at Weldaad Post Office	2,280.00	Not yet settled.
Fraud in the issue of money orders at Leonora Post Office	333.00	do.
Loss of insured parcel No. 8976 - Parcels Post Office, G.P.O. - Parcel Value \$1,689.48	288.00	do.
Payment of £50 on forged British Postal Orders	240.00	Employee surcharged full amount.
Alleged fraudulent withdrawal of \$500.00 from P.O.S.B. Account 162949	500.00	Officer convicted and amount written off.
Alleged fraudulent withdrawal of \$500.00 from P.O.S.B. No. 159722	8,300.00	Written off.
	<u>\$25,468.75</u>	
3 Minor losses totalling	42.59	
Total -	<u>\$25,511.34</u>	

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Loss of pay packet	\$ 137.97	Entire amount recovered.
" " Royalty at Siparuta Forest Station, Berbice	531.49	Restitution of full amount.
Dishonoured cheque	1,373.66	Not yet settled but \$300.00 has so far been recovered.
Loss of cheques Nos. 360073 and 360074	1,381.25	Not yet settled.
Alleged fraud - Onverwagt Land Development Scheme	188.00	do.
Loss of advance to Edwin London (deceased)	75.00	Written off.
	<u>\$3,687.37</u>	

OFFICE OF THE PRIME MINISTER

Loss of 32 pay envelopes	\$ 937.12	Not yet settled.
Loss of cash - 2nd battalion, G.D.F. - Atkinson Field	5,000.00	do.
	<u>\$5,937.12</u>	

REGISTRAR, SUPREME COURT OF JUDICATURE

Larceny by Public Officer	<u>\$44.00</u>	Full amount recovered
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*1
MINISTRY OF WORKS AND HYDRAULICS

Description	Amount	Remarks
Outstanding amounts owed by former time-keeper - Agriculture Machinery Hire Pool	\$ 62.00	Amount of \$14.50 recovered and balance written off.
Suspected Fraud by Overseer on Civic Project on reconditioning of Bagotville drainage Canals	289.64	Not yet settled.
Overpayment of advance	102.88	do.
Purchase of speed boat by District Superintendent - West Berbice	<u>950.00</u>	Written off.
	\$1,404.52	
9 Minor losses totalling	<u>192.52</u>	
	<u>\$1,597.04</u>	

MINISTRY OF EDUCATION

Alleged fraud - St. Aidans Anglican School, Wismar	\$ 424.84	Written off.
Fraudulent misappropriation of teachers salaries - Vergenoegen Government School	328.69	Full amount recovered.
Loss of handicraft grant - Fellowship Handicraft Centre	101.11	Written off.
Irregularities - Examination Division	2,929.30	Not yet settled.
Alleged fraud - Waramuri Anglican School	<u>315.00</u>	Written off and employee surcharged 50%
	\$4,098.94	
2 Minor losses	<u>11.00</u>	
	<u>\$4,109.94</u>	

MINISTRY OF HOME AFFAIRS

Alleged larceny from Mabaruma Police Station	<u>\$451.50</u>	Written off. Surcharged 100%
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MINISTRY OF LOCAL GOVERNMENT

Alleged loss of cash at Interior Department Headquarters	\$ 248.00	Amount made good.
Overpayment of Old Age Pensions	<u>6,344.00</u>	Written off.
	<u>\$6,592.00</u>	

ATTORNEY GENERAL

Suspected Fraud - State Solicitor's Office	<u>\$2,600.00</u>	Not yet settled.
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MINISTRY OF HEALTH

Alleged Fraud - Asst. Hospital Clerk	<u>\$1,565.71</u>	Not yet settled.
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SUMMARY

No.	Ministry	Amount
16	Communications	\$25,511.34
6	Agriculture and Natural Resources	3,687.37
2	Office of the Prime Minister	5,937.12
1	Registrar of Supreme Court of Judicature	44.00
13	Works and Hydraulics	1,597.04
7	Education	4,109.94
1	Home Affairs	451.50
2	Local Government	6,592.00
1	Attorney General	2,600.00
1	Health	1,565.71
		<u>\$52,096.02</u>
<u>50</u>		

APPENDIX A

(2) LOSSES OF STORES REPORTEDMINISTRY OF WORKS AND HYDRAULICS

Description	Amount	Remarks
Loss of one new large green tarpaulin	\$ 93.78	Written off and employee surcharged 50%
Loss of generator from dragline DL/41 at Riverston Ramp	120.00	Written off and employee surcharged \$51.43.
Larceny of one hand operated fuel pump; 1 vice & 93 gals. dieselene	68.37	Written off.
Loss of one water meter and other articles	98.05	do.
Loss of one tarpaulin	163.00	do.
Alleged fraudulent issue of 600 gals. gasolene	186.56	Written off and employee surcharged with full amount.
Loss of tools and other articles from P.W.S. pumping station at Anna Regina	53.84	Written off.
Alleged arson committed on M.W.H. stores at Lethem	8,500.00	do.
Larceny of two complete wheels from Water Tender	600.00	Written off and employee surcharged with \$300.00.
Loss of 9 aluminium sheets; one 6" rim lock; 2 lbs. nails	50.24	Written off.
Larceny of two complete wheels from Martin trailer TR/40	514.36	do.
Loss of Oldham battery (12V- 9 Plate)	65.00	do.
Loss of gear and hub from Caterpillar D-4 Tractor	200.00	do.
Loss of one Denarm chain saw with accessories	300.00	do.
Loss of Beresford submersible motor No. 55-5	750.00	do.
Loss of articles from Pure Water Supply	60.00	Not yet settled.
Loss of articles from Pure Water Supply tug WT/38	480.50	Written off.
Loss of one Filter spare for Ingram Roller RP-428	65.97	do.
Loss of one prismatic compass at No. 55 Village Corentyne, Berbice	65.00	do.
Loss of Lucas 12 Volt generator and starter from Ferguson Tractor TR/44	100.00	do.
Loss of one carburettor at Rebuild Workshop - Ruimveldt	117.00	Written off and employee surcharged \$75.00
Report on loss of one Honing Hand	100.00	Written off and employee surcharged \$50.00
Loss of Smith cutting and welding assembly	119.47	Written off and employee surcharged \$59.74
Loss of two spring-filled mattresses & one three burner Falks oil stove	100.00	Written off.
Loss of 50 gals. metal liquid	208.00	do.
Loss of two 6 ton screw jacks	108.54	do.
Loss of two (900 x 200) complete wheels from Dodge Lorry XGT 288	800.00	do.
Carried forward	<u>\$14,087.68</u>	

Description	Amount	Remarks
	B/F \$ 14,087.68	
Loss of one spare wheel from Willys Jeep PW 744	90.00	Written off.
Larceny of electric water pump from M.W.H. - Paradise	280.00	do.
Larceny of two flags and two turn buckles at Mahaicony	78.00	do.
Simple larceny committed on M.W.H. - 1-12 Volt battery and 1-12 Volt generator	110.00	do.
Loss of beacon equipment at W.C. Berbice - Corentyne Sea Defence	113.40	do.
Loss of 8 tons 11 cwt. 1 qr. of ½" crushed stone	122.02	Not yet settled.
Loss of Outboard motor engine and spares to gale buccaneer	550.00	Written off.
Larceny of generator, stop and tail lamps, Trafficator lamps, rear reflectors, fan belt, voltage regulator and 4-12 volt bulbs from Lorry PZ 2288	207.00	do.
Loss of one 12 Volt generator	70.00	do.
Loss of one 20 ton Hydraulic Jack	400.00	do.
Larceny of one roll polyethylene	120.00	Written off and employee surcharged \$80.00.
Loss of articles from tug WT/9	489.17	Written off.
Alleged procurement of machinery spares stores by forged documents - Ruimveldt	6,298.23	Written off. The value of the spares however totalled \$12,172.97.
Loss of tractor wheel etc.	140.60	Not yet settled.
Loss of 161.2 gals. black diesel fuel - Mora Point Pump Station	52.07	Written off.
	\$23,208.17	
108 Minor losses totalling	1,905.12	
Total -	\$25,113.29	

MINISTRY OF HEALTH

Loss of ¼ H.P. Electric Motor	\$ 73.00	Written off and employee surcharged 50%
Loss of milk at Government Health Dept., Canje, Berbice	200.17	Written off.
Loss of Rotex Super Kit at P.H.G.	74.50	do.
Loss of Refrigerator etc. - Govt. Analyst Department	200.00	do.
Loss of One Jerome machine	385.00	do.
Loss of One foam mattress from Leguan Cottage Hospital	120.00	do.
Larceny by public officer - eye instruments	1,481.22	Not yet settled.
Total -	\$2,533.89	

**
MINISTRY OF EDUCATION

Description	Amount	Remarks
Larceny of articles - Diamond Government School	\$ 193.10	Written off.
Larceny of office safe - N.A. Branch (Education)	Unknown	Found subsequently - damaged beyond repair. Recommended for sale by Special Board of Survey.
Alleged larceny of radio and tape recorder at Mibicuri Government School	246.00	Written off.
Larceny of record player, dinner knives etc. from G.T. Home Economic Centre	128.00	do.
Larceny of five fluorescent lamp from Metenmerzorg Government School	60.00	do.
Larceny of fluorescent tubes and fittings - Golden Grove Secondary School	192.00	do.
Larceny of 3 clocks and radio from Lusignan Government School	96.50	do.
Loss of electrical fittings - Lusignan Government School	73.00	do.
Loss of 3 lavatory sinks	60.00	do.
Loss of tools - Anna Regina Government School	751.45	do.
Loss of articles from the Science Laboratory - Skeldon Line Path Govt. School.	275.00	do.
Larceny of articles from Arthurville Government School (4 losses)	694.10	do.
Larceny of electrical fittings from Enterprise Government School	115.40	do.
Larceny of needle work materials etc. from Providence Government School	459.00	Materials valued \$26.00 recovered. Balance written off.
Loss of articles from La Grange Government School	94.90	Written off.
Loss of seven stop watches - Bishops High School	235.00	do.
Loss of stationery, alarm clock, fluorescent lamps (3 losses)	149.56	do.
Larceny of nine steel chairs - Queen's College Pavillion	72.00	do.
Larceny of Handicraft tools - Diamond Handicraft Centre	65.98	do.
Larceny committed on Lusignan Govt. School - Books, Stationery & Equipment	376.79	do.
Larceny of typewriter, grip and bank book	116.50	do.
Alleged larceny of two ware sinks at Abram Zuil Government School	56.00	do.
Larceny of Typewriter, exercise books etc. - Paradise Government School	231.92	do.
Larceny of Home Economics Equipment - Friendship Government School	136.25	do.
Loss of wares & cutlery from the Carnegie School of Home Economics	142.93	do.
Larceny of handicraft tools from Vryheids Lust Government School	181.52	
Loss of stores - tape recorder and record player	436.50	Written off and employee surcharged \$218.25.
	\$5,639.40	
35 Minor losses totalling	764.44	
	<u>\$6,403.84</u>	

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Description	Amount	Remarks
Loss of portable electric saw and six pieces of tools from C.T.M.P.	\$ 149.40	Written off.
Larceny of mechanical tools and other articles	163.85	do.
Loss of Oldham battery (12 - 9) plate	65.00	do.
Loss of 2 fuel tanks from Divisional Forest Office, New Amsterdam	140.60	do.
Loss of Archimedes Outboard engine	525.00	do.
Loss of one Goodenough Pump - Livestock Farm - C.A.S.	395.00	Not yet settled.
Loss of seven sheep - St. Ignatius Livestock Station	105.00	Written off.
Loss of acetylene and oxygen gauges	74.38	do.
Loss of riding equipment - Central Agricultural Station	63.20	Written off and full amount recovered.
Loss of prismatic Compass	75.00	Written off.
Loss of one Holstein bull which died in March 1968	138.00	do.
	\$1,894.43	
64 Minor losses totalling	<u>1,144.61</u>	
Total -	<u>\$3,039.04</u>	

MINISTRY OF HOME AFFAIRS

Inspection of store - Mazaruni Prison (Deficiencies of stores)	\$ 54.59	Written off.
Request to write-off 312 lbs. fresh beef - Prisons (spoilt)	<u>149.16</u>	do.
	<u>\$203.75</u>	

MINISTRY OF LOCAL GOVERNMENT

Loss of stores whilst crossing the Eclipse Falls	\$66.00	Written off.
1 Minor loss	<u>18.02</u>	
Total -	<u>\$84.02</u>	

MINISTRY OF LABOUR AND SOCIAL SECURITY

Loss of 160 yds. Khaki Drill from Palms Stores	\$160.00	Written off.
1 Minor loss	<u>.78</u>	
	<u>\$160.78</u>	

SUMMARY

No.	Ministry	Amount
150	Works and Hydraulics	\$25,113.29
7	Health	2,533.89
62	Education	6,403.84
75	Agriculture and Natural Resources	3,039.04
2	Home Affairs	203.75
2	Local Government	84.02
2	Labour and Social Security	<u>160.78</u>
<u>300</u>		<u>\$37,538.61</u>

APPENDIX A
(3) LIST OF ACCIDENTS REPORTED

MINISTRY OF HOME AFFAIRS

Description	Amount	Remarks
Accident involving Fire Prevention Ambulance PS 662	\$ 115.08	Authority granted for cost to stand charged against Public Funds.
Accident involving Police Kaiser Jeep PW 653	1,564.00	do.
" " " Volkswagon Motor Van PP 225 equipped with Traffic Analyser	1,761.43	do.
Accident involving Police Harley Davidson motor cycle CA 364	111.41	do.
Accident involving Police Kaiser Jeep PW 645	151.44	do.
" " " Jeep PW 638	51.33	Amount recovered.
" " " Volkswagon Motor Car PT 258	335.41	Driver surcharged.
" " " Gladiator Jeep PW 659	297.24	Authority granted for cost to stand charged against Public Funds.
" " " Willys Jeep PW 644	51.00	do.
" " " " " PW 652	573.00	Driver surcharged \$123.25.
" " " Harley Davidson Motor Cycle CA 377	485.97	Driver surcharged \$243.97.
" " " Motor Launch - Tacouba	2,620.00	Authority granted for cost to stand charged against Public Funds.
" " " Volkswagon Kombi Van PR 879	314.82	Driver surcharged \$60.21.
" " " Volkswagon Car PT 255	100.06	Driver surcharged \$23.03.
" " " Gladiator Van GY 477 & Police Minibus PL 763	120.00	Driver surcharged \$50.00.
" " " Lorry GS 427	325.24	Driver surcharged \$220.24.
" " " Volkswagon Van PP 224	480.00	Authority granted for cost to stand charged against Public Funds.
" " " Fire Prevention Ambulance PP 310 and Lorry GM 750	196.20	(Authority not yet granted for cost to stand charged against Public Funds. (Amount recovered from driver of GM 750.

MINISTRY OF HOME AFFAIRS CONT'D

Description	Amount	Remarks
Accident involving Police Harley Davidson Motor Cycle CA 373	\$ 130.00	Authority granted for cost to stand charged against Public Funds.
Accident involving Police Morris motor car PL 765	750.00	do.
" " " Volkswagon PR 879	88.00	do.
" " " Willys Jeep PN 647	180.50	(Authority not yet granted for cost to stand charged against Public Funds. (Driver surcharged \$77.75.
" " " Harley Davidson motor cycle CA 363	241.74	Amount of \$211.94 recovered.
" " " Dodge motor lorry GV.246	326.82	Authority granted for cost to stand charged against Public Funds.
" " " Gladiator Jeep PW 662	61.02	Driver surcharged \$40.00.
" " " Honda motor cycle C 8980	255.00	Amount of \$127.50 recovered from Insurance Company.
" " " Austin motor car PS 109	356.50	Authority granted for cost to stand charged against Public Funds.
" " " Volkswagan Van PP 223	54.19	do.
" " " Austin motor car PT 284	3,600.00	Driver surcharged \$1,800.00.
" " " Gladiator Personnel Carrier PY 204	264.00	Driver surcharged \$88.00
	<u>\$15,961.40</u>	
25 Minor accidents totalling -	576.54	
Total -	<u>\$16,537.94</u>	

MINISTRY OF WORKS AND HYDRAULICS

Description	Amount	Remarks
Accident involving M.W.H. Lorry XLR 993 and GR 686	\$ 50.72	Recovered from Insurance Company.
" " Land Rover Jeep PH 887	217.00	Authority granted for cost to stand charged against Public Funds.
" " " " PW 481 - GT/296	186.88	Driver surcharged \$93.44.
Damage to battery for TR/89 front end loader	125.00	Authority granted for cost to stand charged against Public Funds.
" by fire to Engineer's caravan at Rosignol	2,000.00	do.
Accident involving motor lorry No. LW 545 on No. 3 Public Road, W.C.B.	2,500.00	Not yet settled.
Accident involving Land Rover PO 370	149.19	Authority granted for cost to stand charged against Public Funds.
" " Dodge Lorry GW 10 - GT/267	100.00	do.
" " M.W.H. Water Tender GR 643 & Lorry GH 720	47.29	do.
" " M.W.H. Lorry GR 638	72.00	(Authority not yet granted for cost to stand charged against Public Funds. (Driver surcharged \$36.00.
" " Land Rover PO 369 - GT/180	400.00	Not yet settled.
Damage caused by explosion to Public Road at Organestein & Land Rover PW 485	91.30	Not yet settled. Value of damage to public road not yet determined.
Accident between front end loader and tractor trailer	138.68	Driver surcharged \$50.00.
" Land Rover PW 607		Damage repaired by other party - No cost to Government.
" involving Road Roller R/R31	98.88	Authority granted for cost to stand charged against Public Funds.
Damage to DeHoop Level crossing by M.W.H. vehicle	273.11	Not yet settled.
Accident - M.W.H. Lorry GT 217 - GR 637	500.00	do.
" Chevrolet Lorry GR 624 (GT/204)	69.00	Driver surcharged \$32.00.
" Motor pick up vehicle GM 838 and Lorry	345.44	Not yet settled.
" 7 pump hoses	180.00	Authority granted for cost to stand charged against Public Funds.

MINISTRY OF WORKS AND HYDRAULICS Cont'd

Description	Amount	Remarks
Accident Land Rover PY 646 (GT/324)	\$ 130.59	Authority granted for cost to stand charged against Public Funds.
" Report on broken battery Bus GT/321 (PX 256)	95.00	Driver surcharged \$47.50.
" M.W.H. Dodge 700 Lorry LW 7 - GT/264	500.00	Authority granted for cost to stand charged against Public Funds.
" " Grader 1923 - damaging magistrates step & store room	233.00	do.
Damage to Onan Bitumen plant by accidental fire	<u>97.82</u>	do.
	\$8,600.90	
25 Minor accidents totalling -	<u>610.40</u>	
	<u>\$9,211.30</u>	

MINISTRY OF FINANCE - CUSTOMS AND EXCISE DEPARTMENT

Accident - Motor vehicle PY 594	\$ 190.00	Not yet settled.
" " " PY 594	1,198.55	do.
" Volkswagon PT 466	197.19	Driver surcharged 25%
Total -	<u>\$1,585.74</u>	

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Description	Amount	Remark.
Accident involving Land Rover PV 643	\$ 523.02	Driver surcha. \$6.96.
Accident involving Land Rover PP 787	75.00	Authority granted for cost to stand charged against Public Funds.
Fire damage to cocoa artificial drier	100.00	do.
Accident involving Land Rover PV 645	183.86	do.
Accident involving Land Rover PL 891	80.00	Driver surcharged \$50.00. Authority granted for cost to stand charged against Public Funds.
Accident involving Land Rover PP 916	55.00	do.
	\$1,016.88	
3 Minor accidents totalling	- 79.28	
Total	- <u>\$1,096.16</u>	

MINISTRY OF EDUCATION

Report on accident of Lorry GT 305	\$1,197.59	Authority granted for cost to stand charged against Public Funds.
Accident - Land Rover PZ 959 and Motor car PV 200	782.00	do.
Accident involving School Feeding Division Ford Van GW 920	173.20	do.
Total	- <u>\$2,152.79</u>	

MINISTRY OF HOUSING AND RECONSTRUCTION

Accident - Bedford Lorry XLM 177	2,800.00	Authority granted for cost to stand charged against Public Funds.
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MINISTRY OF INFORMATION

Accident - Land Rover PL 774	\$115.76	Authority granted for cost to stand charged against Public Funds.
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SUMMARY

No.	Ministry	Amount
55	Home Affairs	\$16,537.94
50	Works and Hydraulics	9,211.30
3	Finance - Customs & Excise Department	1,585.74
9	Agriculture and Natural Resources	1,096.16
3	Education	2,152.79
1	Housing and Reconstruction	2,800.00
1	Information	115.76
<u>122</u>		<u>\$33,499.69</u>

APPENDIX B

SUMMARY OF EXCESSES ON SUB-HEADS

Service	Head	No. of Sub-heads Exceeded	Total of Excesses on Sub-heads	Excess Expenditure covered by Contingencies Fund Warrant
1 - GOVERNOR GENERAL	1	4	\$ 10,095.18	
11 - JUDICIARY -				
Supreme Court of Judicature	2	2	1,750.96	
Magistrates	3	1	121.30	
IV - OTHER SERVICES NOT UNDER MINISTERIAL CONTROL				
Audit	5	1	3.58	
Public Prosecutions	8	1	204.80	
V - PRIME MINISTER - Office of the Prime Minister and Cabinet	9	1	714.81	
Guyana Defence Force	10	9	225,993.92	
Capital	V	3	49,257.76	
VI - PUBLIC SERVICE MINISTRY				
Capital	VI	1	11,519.59	
VII - MINISTRY OF EXTERNAL AFFAIRS				
Ministry	12	4	20,938.07	
Capital	VII	1	1,764.30	
IX - ATTORNEY GENERAL				
Attorney General	14	4	13,841.96	\$13,114.34
Official Receiver	15	1	351.46	
Deeds Registry	16	1	71.02	
X - MINISTRY OF INFORMATION				
Ministry	17	6	12,280.04	
XI - MINISTRY OF HOME AFFAIRS				
Ministry	18	3	610.96	207.49
Police	19	9	4,773.70	
Prisons	20	1	792.60	
Fire Protection Services	21	2	1,429.43	620.01
Probation & Welfare Services	23	2	1,392.58	1,200.00
Capital	XI	8	189,160.59	2,381.27
XII - MINISTRY OF LOCAL GOVERNMENT				
Ministry	24	1	332.89	
Interior	25	1	441.57	
Capital	XII	1	78.75	
XIII - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				
Ministry	26	1	110.85	
Agriculture	27	8	65,792.72	
Forests	28	2	163,452.70	
Geological Survey & Mines	29	1	20.80	
Lands	30	3	6,766.97	
Capital	XIII	6	449,003.80	
XIV - MINISTRY OF TRADE				
Ministry	31	1	187.12	

Service	Head	No. of Sub-heads Exceeded	Total of Excesses on Sub-heads	Excess Expenditure covered by Contingencies Fund Warrant
XV - MINISTRY OF COMMUNICATIONS				
Post Office	33	8	\$ 99,282.97	\$ 2,980.09
Transport and Harbours Department	34	1	40,363.34	
Civil Aviation	35	2	4,306.84	
Capital	XV	2	28,400.00	8,400.00
XVI - MINISTRY OF WORKS, HYDRAULICS AND SUPPLY				
Establishment	36	3	3,377.85	
Annually Recurrent	37	4	103,206.75	
XVII - MINISTRY OF EDUCATION				
Ministry	38	3	3,330.03	
Technical Institute	43	2	31,470.40	
Queen's College	45	1	1,850.71	
Capital	XVII	1	4,873.76	
XVIII - MINISTRY OF HEALTH				
Ministry	49	2	1,008.86	733.30
Medical	50	3	3,014.27	
X-Ray	52	2	1,996.58	
Hospitals & Dispensaries	53	4	12,074.74	9,672.73
Analyst	54	2	797.22	88.00
Capital	XVIII	1	290.68	
XX - MINISTRY OF LABOUR AND SOCIAL SECURITY				
Ministry	58	2	1,178.95	1,178.95
Employment Exchange Services	59	1	544.00	544.00
XXI - MINISTRY OF FINANCE				
Ministry	61	1	9,792.98	9,792.98
Accountant General	62	7	43,112.85	18,781.44
Customs and Excise	63	2	28,105.86	
Inland Revenue	64	4	25,757.05	5,904.85
Pensions & Gratuities	66	2	8,066.35	
		150	\$1,689,459.82	\$75,599.45

APPENDIX C

LIABILITIES NOT SETTLED AT 31ST DECEMBER 1968

Head and Sub-Head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 1 - GOVERNOR GENERAL			
S.H. 1 - Personal Emoluments	\$ 10.20	\$ 4,597.60	
2 - Transport and Travelling	46.67	2,861.32	
3 - Miscellaneous	41.44		\$ 294.23
4 - Telegrams	92.39		8,822.35
5 - Telephones	1,180.28		780.72
6 - Upkeep of Guyana House	25.19		198.48
	<u>\$1,396.17</u>		
HEAD 2 - SUPREME COURT OF JUDICATURE			
S.H. 1 - Personal Emoluments	\$ 879.91	\$ 8,722.91	
2 - Travelling & Subsistence Allowance for Judges and Members of Com.	97.60		1,079.54
4 - Transport and Travelling	2,609.27	2,175.25	
6 - Telephones	350.06	8,312.44	
8 - Uniforms	13.25	1,418.90	
9 - Expenses of Jurors	60.40	20,844.26	
16 - Interest Suitors Deposits	211.31	465.40	
	<u>\$4,221.80</u>		
HEAD 3 - MAGISTRATES			
S.H. 1 - Personal Emoluments	\$ 280.66	\$17,467.27	
2 - Travelling Expenses	255.17	3,272.27	
3 - Miscellaneous	77.83		121.30
5 - Books and Publications	43.53	563.41	
6 - Uniforms	192.50	1,149.45	
8 - Crown Witnesses Expenses	622.70	10,044.11	
9 - Inquests	2.36	25.00	
	<u>\$1,474.75</u>		
HEAD 4 - PARLIAMENT OFFICE			
S.H. 1 - Personal Emoluments	\$ 794.09	\$30,265.08	
2 - Travelling Expenses & Subsistence Allowance for Speaker, Members of Cabinet & Members of National Assembly	206.52	2,091.71	
4 - Miscellaneous	9.12	160.01	
7 - Grant to C.P.A.	408.60	408.80	
9 - Telephone Allowances	1.60	687.91	
	<u>\$1,419.93</u>		
HEAD 6 - OMBUDSMAN			
S.H. 6 - Telephones	<u>\$166.21</u>	\$438.41	
	<u>\$166.21</u>		
HEAD 7 - PUBLIC SERVICE COMMISSION			
S.H. 7 - Publications	\$15.47	\$89.50	
	<u>\$15.47</u>		

Head and Sub-Head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 8 - PUBLIC PROSECUTIONS			
S.H. 3 - Travelling Expenses	\$ 691.68	\$1,245.45	
5 - Telephones	432.25	1,147.26	
	<u>\$1,123.93</u>		
HEAD 9 - OFFICE OF THE PRIME MINISTER			
S.H. 2 - Transport and Travelling	\$5,067.10		\$714.81
3 - Miscellaneous	883.72	135.29	
4 - Telegrams	47.69	1,806.47	
5 - Telephones	2,946.53	11,801.40	
8 - Government Entertainment	67.59	4,401.65	
9 - Travelling Expenses & Remuneration of Minst. Private Secretaries	1,144.33	386.12	
10 - Community Development Workers	51.00	3,030.36	
13 - Promotion of Youth Work	137.59	5,014.77	
15 - Upkeep of Residence	3,121.40	479.07	
	<u>\$13,466.95</u>		
HEAD 10 - GUYANA DEFENCE FORCE			
S.H. 1 - Personal Emoluments	860.85		\$174,753.78
2 - Transport and Travelling	111,826.33	\$40,660.29	
3 - Miscellaneous	3,322.26		2,664.51
4 - Telephones	5,635.20	3,033.24	
6 - Fuel, Light and Sanitation	8,730.27		4,855.41
8 - Maintenance of Air, Land and Water Transport	39,839.78	44,877.65	
9 - Uniforms	69.94	23,222.38	
10 - Training	22,176.11		12,991.82
11 - Maintenance of Furniture	1,521.94	1,628.55	
14 - Rations	22,578.17		16,638.40
16 - Laundry	2,149.35	6,352.43	
17 - Health Services	304.92		936.10
19 - Maintenance of Dogs	63.81	151.34	
20 - Maintenance of Communications	100.88		3,303.18
21 - Maintenance of Buildings & Compounds	8,436.78		8,919.96
	<u>227,616.59</u>		
DIVISION V - PRIME MINISTER			
S.H. 1 - Food Programmes	\$105.75		\$4,375.60
2 - Aided Self-Help Projects	4,040.59	\$ 56,993.73	
5 - Youth Training and Welfare	6,106.93	160,545.41	
10 - New Miscellaneous U.K. Loans	29,677.00	2,941,156.44	
11 - Miscellaneous Projects - U.S. Loans	47,919.56	964,406.83	
	<u>\$87,849.83</u>		
HEAD 11 - PUBLIC SERVICE MINISTRY			
S.H. 2 - Transport and Travelling	\$278.70	\$ 1.49	
3 - Miscellaneous	49.76	222.25	
4 - Telephones	229.10	229.68	
	<u>557.56</u>		

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 12 - MINISTRY OF EXTERNAL AFFAIRS			
S.H. 1 - Personal Emoluments	\$ 3,674.71	\$99,877.12	
2 - Transport and Travelling	2,033.18		\$1,179.13
3 - Miscellaneous	2,895.48	715.96	
4 - Postage, Cables and Telegrams	8,170.72	19,961.87	
5 - Telephones	1,821.15	952.28	
6 - Books and Publications	159.48		272.81
7 - Maintenance & Operation of Vehicles	118.38	3,272.11	
14 - Stationery and Office Supplies	44.07	4,468.69	
16 - Expenses of Guyana Boundaries Comm.	16.67	7,022.58	
	<u>\$18,933.84</u>		
HEAD 13 - MINISTRY OF ECONOMIC DEVELOPMENT			
S.H. 1 - Personal Emoluments	\$167.93	\$42,694.75	
5 - Telephones	81.60	26.14	
6 - Library and Publications	51.04	777.79	
8 - Preparation of Consumers' Price Index	60.00	281.50	
11 - Statistical Surveys	5.70	11,654.10	
16 - Expenses District Co-op. Officers	120.00	485.92	
	<u>\$486.27</u>		
DIVISION VIII - ECONOMIC DEVELOPMENT			
S.H. 1 - Purchase of Equipment	\$ 10.80	\$ 1,000.00	
3 - Co-operative Development	276.76	538.28	
4 - Regional Planning Project	6,498.72	31,688.61	
5 - Agricultural Census	3,880.85	18,080.05	
6 - Specialist Assistance	3,930.12	5,146.58	
7 - Feasibility Studies	318.46	2,355,014.74	
	<u>\$14,915.71</u>		
HEAD 15 - ATTORNEY GENERAL, OFFICIAL RECEIVER			
S.H. 1 - Personal Emoluments	\$3,191.18	\$12,118.25,	351.46
5 - Library	93.35		
6 - Legal Costs, Fees etc.	44.00	2,294.94	
	<u>\$3,328.53</u>		
HEAD 16 - ATTORNEY GENERAL & DEEDS REGISTRY			
S.H. 2 - Transport and Travelling	\$221.78	\$396.62	
	<u>\$221.78</u>		

Head and Sub-Head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 17 - MINISTRY OF INFORMATION			
S.H. 1 - Personal Emoluments	\$ 6.45	\$ 17,291.79	
2 - Transport and Travelling	567.16	1,396.08	
3 - Miscellaneous	135.78		\$ 226.79
4 - Telegrams	50.00	94.21	
5 - Telephones	3,218.70	54.73	
6 - Library and Publications	197.83		982.76
8 - Purchase of Films	210.94	7,399.72	
9 - Production of Films, Photos. and Other Visual Aids	427.37		8,036.00
10 - Maintenance of Films and Projection Equipment	4.13	209.64	
11 - Broadcasting - General	369.77	1,621.96	
12 - Fees for Performing Rights	21.83		
13 - Mobile Units - Operation & Maintenance	312.80		525.60
14 - Exhibitions and Fairs	3.55	347.34	
16 - Processing of Technical Information	24.38		2,493.32
18 - Expenses Film Censorship	9.85	236.47	
	\$5,560.54		
DIVISION X - MINISTRY OF INFORMATION			
S.H. 2 - Purchase of Equipment	\$14,814.00	261.03	
3 - Est. of National Broadcasting Service	6.06	108,103.55	
	\$14,820.06		
HEAD 18 - MINISTRY OF HOME AFFAIRS			
S.H. 5 - Telephones	\$8,491.31	\$28,709.65	
	\$8,491.31		
HEAD 19 - MINISTRY OF HOME AFFAIRS - POLICE			
S.H. 1 - Personal Emoluments	\$ 330.00	\$297,337.70	
2 - Transport and Travelling	7,522.93		\$2,681.75
3 - Miscellaneous	107.34	805.02	
4 - Lighting	894.53	2,035.43	
5 - Ammunition, Arms and Equipment	656.05	7,220.21	
6 - Sanitation and Labourers' tools	23.00	1,279.02	
8 - Maintenance of Compounds	16.50	3,218.57	
11 - Prisoners' Rations	56.11	537.45	
13 - Maintenance & Operation of Air, Land and Water Transport	2,720.94	24,640.05	
16 - Medical Expenses	83.48	1,058.49	
17 - Maintenance of Mounts and Saddlery	461.80	2,854.83	
18 - Conveyance of Prisoners	47.00	759.62	
19 - Court Expenses	271.95	5,745.20	
21 - Rural Constables	229.45	2,313.12	

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
23 - Refreshments - Early Parades	15.00		7.37
25 - First Aid	7.20	286.04	
31 - Welfare Fund	35.40	1,408.00	
32 - Maintenance of Dogs	5.68	3,739.22	
33 - Maintenance of Communication Equipment	518.45	12,007.47	
34 - Special Constabulary	194.89	604.66	
36 - Road Traffic Education	59.80		257.94
37 - Maintenance of Traffic Lights & Road Signs	160.51	4,307.53	
	<u>\$14,418.00</u>		

Head and Sub-head	Liabilities	Outturn of Appropriation Account	
		Savings	Excess
14 - Maintenance & Operation of Aircraft	\$ 330.60	\$ 230.39	
	\$440.94		
DIVISION XV - MINISTRY OF COMMUNICATIONS	\$399.24	\$626.80	
S.H. 1 - Postal Services	\$399.24		

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 38 - MINISTRY OF EDUCATION			
S.H. 1 - Personal Emoluments	\$ 966.83	\$11,990.41	
2 - Transport and Travelling	7,403.72	3,516.06	
3 - Miscellaneous	405.40	2,652.17	
4 - Telegrams	15.87	1.00	
7 - Uniforms	9.19	202.91	
8 - Broadcast to Schools	66.22	1,089.98	
10 - Expenses, National Council for Education	84.00	100.00	
12 - Scholarships and Exhibitions to Secondary Schools	851.01	3,408.28	
13 - Free Places, Secondary Schools	74.00	6,800.38	
15 - Evening Courses in Science & Other subjects	818.12	161.91	
16 - History and Culture	122.31	2,585.75	
18 - Publication Unit - Printing and Publication Materials	52.45	7,317.01	
20 - Sports and Games	197.02	2,487.93	
30 - Grant-in-Aid to the Fredericks School of Home Economics	314.68		
33 - Grant to Aided Secondary Schools	10.00	12,007.45	
35 - Independence Scholarship	886.66	2,301.11	
	\$12,277.48		
HEAD 39 - MINISTRY OF EDUCATION - IN-SERVICE TEACHERS TRAINING PROGRAMME			
S.H. 1 - Personal Emoluments	\$152.52	\$4,326.29	
2 - Transport and Travelling	23.50	155.70	
3 - Miscellaneous	40.90	138.72	
5 - Furniture, Equipment and Materials	22.15	303.43	
	\$239.07		
HEAD 40 - MINISTRY OF EDUCATION - PRIMARY, ALL-AGE AND SECONDARY SCHOOLS			
S.H. 1 - Personal Emoluments	\$35,448.91	\$368,245.67	
2 - Bicycle Allowance to Janitors/Caretakers of Government Schools	60.00	23.82	
3 - Libraries for Teachers and Schools	64.55	1,082.29	
5 - Courses for Teachers	1,063.44	989.77	
6 - Grants etc.	2,558.13	13,414.48	
7 - Supplies to Government Schools	769.62	2,955.37	
8 - Cleaning of Government Schools	208.08	2,707.32	

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 40 - MINISTRY OF EDUCATION - PRIMARY, ALL- AGE AND SECONDARY SCHOOLS			
S.H. 10 - Examination	171.29	7,536.67	
11 - Removal expenses of Teachers	678.16	862.36	
12 - Travelling expenses of Teachers in the Interior	2,085.87	171.96	
13 - School Feeding Scheme	1,460.51	35,223.48	
	<u>\$44,568.56</u>		
HEAD 41 - MINISTRY OF EDUCATION - PRACTICAL INSTRUCTION CENTRES			
S.H. 1 - Personal Emoluments	\$ 671.58	\$ 1,229.99	
2 - Equipment, Materials etc. Home Economics and Handicraft Centres & Departments	2,299.73	6,681.61	
3 - Materials, Equipment, Books - Hand. Classes	63.57	1,773.66	
4 - Equipment for Science Teaching & Science Museum	166.31	1,317.29	
	<u>\$3,201.19</u>		

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 42 - MINISTRY OF EDUCATION - GOVERNMENT TRAINING COLLEGE			
S.H. 2 - Transport and Travelling	\$103.40	\$432.32	
5 - Furniture, Equipment and Materials	6.20	721.39	
	\$109.60		
HEAD 43 - MINISTRY OF EDUCATION - TECHNICAL INSTITUTE			
S.H. 1 - Personal Emoluments	\$2,666.23	\$17,884.60	
2 - Transport and Travelling	311.11	84.82	
6 - Power and Lighting	1,720.50	2,330.90	
	\$4,697.84		
HEAD 44 - MINISTRY OF EDUCATION - CARNEGIE SCHOOL OF HOME ECONOMICS			
S.H. 2 - Transport and Travelling	\$20.00	\$98.44	
5 - Maintenance of Equipment	73.00	79.56	
8 - Evening Classes - Rural Areas	67.00	835.14	
	\$160.00		
HEAD 45 - MINISTRY OF EDUCATION - QUEEN'S COLLEGE			
S.H. 1 - Personal Emoluments	\$ 5.13	\$31,988.65	
2 - Transport and Travelling	38.00	73.24	
	\$43.13		
HEAD 46 - MINISTRY OF EDUCATION - BISHOPS' HIGH SCHOOL			
S.H. 1 - Personal Emoluments	\$80.00	\$3,482.93	
2 - Transport and Travelling	62.63	30.43	
6 - Supplies and Equipment	5.13	1,380.93	
7 - Maintenance of Grounds	154.16	155.76	
	\$301.92		
HEAD 47 - MINISTRY OF EDUCATION - ANNA REGINA SECONDARY SCHOOL			
S.H. 2 - Transport and Travelling	\$25.47	.24	
5 - Electricity	129.30	\$368.20	
7 - Maintenance of Grounds	34.50	630.80	
	\$189.27		
DIVISION XVII - MINISTRY OF EDUCATION			
S.H. 1 - Primary, Multilateral & Secondary Schools	\$ 339.08	\$42,216.72	
4 - Teachers Training College	1,020.79	27,176.52	
8 - Audio-Visual Aids	390.00		
9 - Furniture	40.54	3,318.76	
16 - Loans to Students	35.00	54,348.12	
	\$1,825.41		

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 49 - MINISTRY OF HEALTH			
S.H. 1 - Personal Emoluments	\$ 99.31	\$14,879.35	
2 - Transport and Travelling	272.47		\$733.30
4 - Telephones	406.96	25,713.53	
6 - Pharmacy & Prisons Board Expenses	7.29	172.18	
	\$786.03		
HEAD 50 - MINISTRY OF HEALTH - MEDICAL			
S.H. 1 - Personal Emoluments	\$ 5,269.74	\$38,654.78	
2 - Transport and Travelling	14,952.16	1,270.56	
3 - Miscellaneous	2.25	459.87	
4 - Medical Library	25.00	459.80	
6 - Uniforms	879.00	3,825.77	
8 - Maintenance of Compounds	45.00	2,970.99	
10 - Equipment and Supplies, P.H.I. etc.	6.25	1,640.85	
11 - U.S.A.I.D. Surplus Food Dist. Scheme	15.30	11,695.26	
12 - Post Mortem Examinations	867.44	1,790.00	
19 - Health Centres	8.00	2,047.28	
21 - Mosquito Control Service	3,572.00	6,591.37	
24 - Health Education	3.00	658.06	
25 - Polio Rehabilitation	45.46	5,277.71	
	\$25,690.60		
HEAD 51 - MINISTRY OF HEALTH - BACTERIOLOGICAL			
S.H. 1 - Personal Emoluments	\$ 36.50	\$24,876.60	
2 - Transport and Travelling	176.24	298.57	
5 - Electric Current and Fuel	369.72	1,722.54	
6 - Uniforms	73.80	253.90	
7 - Instruments, Supplies etc.	20.15	2,752.64	
	\$676.41		
HEAD 52 - MINISTRY OF HEALTH - X-RAY			
S.H. 1 - Personal Emoluments	90.00		\$1,932.02
2 - Transport and Travelling	7.92	\$ 6.34	
3 - Miscellaneous	6.50	333.87	
7 - Maintenance of X-Ray Equipment	12.00	1,654.91	
	\$116.42		

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 53 - MINISTRY OF HEALTH - HOSPITALS AND DISPENSARIES			
S.H. 1 - Personal Emoluments	\$ 1,484.02	\$149,018.54	
2 - Transport and Travelling	13,667.42		\$3,125.90
3 - Miscellaneous	145.87		86.40
4 - Dietary	48,490.79	85,253.83	
5 - Sanitary, Fuel and Light	14,044.73	9,391.54	
6 - Furniture and Equipment	985.62	2,512.96	
7 - Rental of Building	135.00	125.00	
8 - Funerals	184.99	1,701.05	
9 - Water Transport	2,281.42	653.68	
11 - Clothing and Bedding	4,673.69	257.38	
13 - Maintenance and Operation of Vehicles	10,222.00		704.71
15 - Drugs and Medical Appliances	28,159.37	141,494.72	
16 - Tobacco and Extras	206.80	124.81	
18 - Patients' Entertainment	50.00	433.01	
19 - Upkeep of Grounds and Drainage	245.01	9,270.48	
20 - Conveying sick from Interior to Hospital	4,444.80	8,148.09	
25 - Renewal of Bedsteads at Public Hospital	599.39	1,106.26	
27 - Medical facilities - Old Age Pensioners and Paupers	353.72	4,243.60	
30 - do. - Orealla	161.72	1,575.88	
34 - Occupational Theraphy	314.24	1,408.20	
	<u>\$130,850.60</u>		
HEAD 54 - MINISTRY OF HEALTH - ANALYST			
S.H. 1 - Personal Emoluments	\$117.33	\$24,405.44	
2 - Transport and Travelling	1.76		146.64
	<u>\$119.09</u>		
HEAD 55 - MINISTRY OF HEALTH - REGISTRATION, IMMIGRATION, BIRTHS ETC.			
S.H. 2 - Transport and Travelling	\$ 10.20	\$ 314.60	
5 - Fees, Divisional Registrars, etc.	4,991.14	12,303.82	
	<u>\$5,001.34</u>		
DIVISION XVIII - MINISTRY OF HEALTH			
S.H. 5 - New Amsterdam Hospital Improvements	\$189.70	\$3,734.31	
	<u>\$189.70</u>		
HEAD 56 - MINISTRY OF HOUSING & RECONSTRUCTION			
S.H. 2 - Transport and Travelling	\$5,489.17	1,151.83	
5 - Telephones	1,298.95	1,877.38	
10 - Materials for Maintenance of Govt. Housing Estate	2,280.49	17,912.86	
	<u>\$9,068.61</u>		

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 57 - MINISTRY OF HOUSING & RECONSTRUCTION - TOWN AND COUNTRY PLANNING			
S.H. 5 - Planning Surveys	\$18.00	\$5,901.22	
	\$18.00		
DIVISION XIX - MINISTRY OF HOUSING & RECONSTRUCTION			
S.H. 3 - Self-Help Housing	\$ 62.07	\$38,373.15	
5 - Housing Estates - Miscellaneous Works	460.60	11,990.27	
7 - Christianburg/Wismar	52.45	2,636.31	
	\$575.12		
HEAD 58 - MINISTRY OF LABOUR & SOCIAL SECURITY			
S.H. 1 - Personal Emoluments	\$ 1,452.65	\$37,763.99	
2 - Transport and Travelling	3,434.33	3,951.07	
3 - Miscellaneous	73.31	820.04	
4 - Telegrams	109.75	337.92	
5 - Telephones	5,045.53	7,659.85	
6 - Library and Publications	26.14	220.14	
9 - Relief Messengers	156.78		\$992.95
	\$10,298.49		
HEAD 59 - MINISTRY OF LABOUR & SOCIAL SECURITY - EMPLOYMENT EXCHANGE			
S.H. 1 - Personal Emoluments	\$ 4.80	\$5,083.59	
2 - Transport and Travelling	631.60		544.00
3 - Miscellaneous	109.70	628.50	
	\$746.10		
HEAD 60 - MINISTRY OF LABOUR & SOCIAL SECURITY - SOCIAL ASSISTANCE			
S.H. 2 - Transport and Travelling	\$ 559.34	\$ 5,426.45	
4 - Dietary	4,544.75	21,583.78	
5 - Fuel and Light	260.00	2,180.75	
7 - Uniforms for Nurses and Servants	632.10	3,714.95	
8 - Furniture and Equipment	15.15	1,681.75	
9 - Funerals	95.30	4,998.56	
11 - Clothing and Bedding	1,025.55	1,067.55	
13 - Tobacco and Extras	494.00	3,005.80	
15 - Meals for Nurses	175.87	1,908.46	
16 - Old Age Pensions	16.00	3,461.20	
17 - Public Assistance	39.80	75,364.95	
18 - Grant to Ursuline Con- vent for St Ann's Orphanage	700.00	700.00	
	\$8,557.86		

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
DIVISION XX - MINISTRY OF LABOUR & SOCIAL SECURITY			
S.H. 3 - National Insurance Scheme	\$1,063.10	\$9,650.15	
	\$1,063.10		

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 61 - MINISTRY OF FINANCE			
S.H. 4 - Telephones	\$168.94	\$2,816.23	
	\$168.94		
HEAD 62 - MINISTRY OF FINANCE			
- ACCOUNTANT GENERAL			
S.H. 1 - Personal Emoluments	\$ 5.30		\$1,767.40
9 - Expenses of Commissions, Committees and Conferences held in Guyana	10.00	\$49,413.34	
11 - Loss of Public Money and Stores	122.85	1,544.12	
13 - Workmen's Compensation Ordinance	45.00		17,710.53
14 - Leave Passages, Public Officers	450.36		17,014.04
15 - Compensation Claims	766.27	25,171.34	
16 - Travelling & Subsistence Allowance to Unofficial Members of Boards & Comms.	85.81	2,524.32	
17 - Special visits & representation to External Conferences	25.00	128,509.80	
19 - Expenses of Official Missions & Visitors to Guyana	\$14.20	2,764.88	
20 - Refund of Revenue (Miscellaneous)	1,145.63	10,365.95	
23 - Overseas Service Aid Scheme	426.00	57,107.85	
25 - Ex gratia payments to Government workers who went on strike in 1963	81.10	233.54	
	\$3,177.52		
HEAD 63 - MINISTRY OF FINANCE			
- CUSTOMS & EXCISE			
S.H. 1 - Personal Emoluments	\$ 705.75	\$137,961.85	\$ 970.19
2 - Transport and Travelling	1,286.29		
3 - Miscellaneous	23.10	1,386.43	
4 - Books and Publications	3.22	48.37	
8 - Revenue Protection	552.77	16,168.67	
9 - Equipment, Training Courses	6.61	425.80	
10 - Refunds of Revenue	1,479.06		27,135.67
	\$4,056.80		
HEAD 64 - MINISTRY OF FINANCE			
- INLAND REVENUE			
S.H. 1 - Personal Emoluments	\$ 484.27	\$ 40,663.78	
2 - Transport and Travelling	102.50		3,934.48
3 - Miscellaneous	288.28		2,751.20
7 - Revenue Protection	386.93	405.55	
8 - Refunds of Revenue	928.00	126,949.04	
26 - ?	174.13		
	\$2,364.11		

Head and Sub-head	Liabilities	Outturn of Appropriation Accounts	
		Savings	Excess
HEAD 66 - MINISTRY OF FINANCE PENSIONS AND GRATUITIES			
S.H. 9 - Grat. to Non-Pensionable Officers & Employees and their Dependants etc.	\$ 421.38	\$44,280.40	
16 - Gratuities to Contract Officers	894.38	14,992.16	
	<u>\$1,315.76</u>		
DIVISION XXI - MINISTRY OF FINANCE			
S.H. 10 - Rice Rehabilitation Programme	\$45.00	\$3,145,287.79	
	<u>\$45.00</u>		
TOTAL LIABILITIES	<u>\$908,894.43</u>		

APPENDIX D

ERRORS OF CLASSIFICATION

AMOUNTS OF - \$250.00 AND OVER BROUGHT TO NOTICE TOO LATE
FOR ADJUSTMENT IN THE ACCOUNTS FOR THE YEAR 1968

1. Admitted by the Accounting Officer

Allocated to Head and Sub-head		Amount \$	Should have been allocated to Head and Sub-head
10.	Guyana Defence Force S.H. 1	1,881.80	10. Guyana Defence Force S.H. 2
	do. S.H. 11	1,317.30	V. Office of the Prime Minister S.H. 3
	do. S.H. 14	40,595.04	do. S.H. 5
V.	Office of the Prime Minister S.H. 4	40,021.28	do. S.H. 10
	do. S.H. 4	8,526.23	do. S.H. 11
		<u>92,341.65</u>	
12.	Ministry of External Affairs S.H. 15	400.00	12. Ministry of External Affairs S.H. 16
		<u>400.00</u>	
25.	Ministry of Local Government Interior S.H. 10	703.20	Rev. X - Sundry Contribution etc. S.H. 5
		<u>703.20</u>	
26.	Ministry of Agriculture and Natural Resources S.H. 3	680.95	27. Agriculture S.H. 1
27.	Agriculture S.H. 1	284.72	do. S.H. 29
	do. S.H. 9	6,862.50	do. S.H. 10
	do. S.H. 1	44,497.23	do. S.H. 11
	do. S.H. 27	1,558.85	Rev. IV - Fees, Fines, etc. S.H. 27
29.	Geological Surveys & Mines S.H. 5	1,404.07	29. Geological Surveys and Mines S.H. 9
	do. S.H. 11	311.60	do. S.H. 13
30.	Lands S.H. 6	942.00	27. Agriculture S.H. 37
	do. S.H. 6	1,393.64	30. Lands S.H. 7
XIII.	Ministry of Agriculture and Natural Resources S.H. 16	315.50	Rev. IV - Fees, Fines, etc. S.H. 17
	do. S.H. 17	18,900.00	XIII. Ministry of Agric. & Natural Resources S.H. 34
		<u>77,151.06</u>	
33.	Post Office S.H. 1	302.00	35. Civil Aviation S.H. 1
	do. S.H. 2	1,023.00	do. S.H. 2
		<u>1,325.00</u>	
36.	Ministry of Works & Hydraulics Establishment S.H. 8	264.48	37. Ministry of Works S.Hs. 10. & Hydraulics - A/R 17
	do. S.H. 10	39,462.76	64. Inland Revenue S.H. 6
37.	Ministry of Works & Hydraulics Annually Recurrent S.H. 1	940.00	XVI. Ministry of Works & Hydraulics S.H. 26
	do. S.H. 10	3,621.00	do. S.H. 13
	do. S.H. 10	5,994.50	do. S.H. 31
	do. S.H. 10	2,563.00	do. S.H. 20
	do. S.H. 10	2,185.88	do. S.H. 16
	do. S.H. 10	2,710.40	do. S.H. 26
	do. S.H. 24	250.00	31. Ministry of Trade S.H. 1
	do. S.H. 24	326.90	37. Ministry of Works & Hydraulics - A/R S.H. 29

Allocated to Head and Sub-Head	Amount	Should have been allocated to Head and Sub-Head
Ministry of Works & Hydraulics Annually Recurrent S.H. 1		XVI. Ministry of Works & Hydraulics S.H. 26
do. S.H. 24	1,621.21	XVI. Ministry of Works & Hydraulics S.H. 28
do. S.H. 27	4,020.00	37. Ministry of Works & Hydraulics - A/R S.H. 24
I. Ministry of Works & Hydraulics		
do. S.H. 16	1,160.27	do. S.H. 10
do. S.H. 16	480.00	XVI. Ministry of Works & Hydraulics S.H. 13
do. S.H. 16	1,277.78	37. Ministry of Works & Hydraulics - A/R S.H. 10
do. S.H. 16	4,589.14	do. S.H. 10
do. S.H. 16	4,063.59	do. S.H. 10
do. S.H. 20	360.56	do. S.H. 17
do. S.H. 27	346.68	do. S.H. 19
	<u>76,238.15</u>	
Ministry of Education S.H. 3	352.00	38. Ministry of Educ. S.H. 15
do. S.H. 16	568.17	do. S.H. 8
Primary, All Age & Secondary S.H. 1	2,294.09	41. Practical Instructions Centre S.H. 1
do. S.H. 5	1,358.81	XVII. Min. of Education S.H. 11
do. S.H. 8	2,645.47	40. Primary, All Age & Secondary S.H. 1
do. S.H. 10	2,703.50	19. Police S.H. 42
	<u>9,922.04</u>	
Ministry of Health - Hospitals & Dispensaries S.H. 19	1,925.00	G.V.A. 53 - Min. of Health Hospitals & Dispensaries
II. Ministry of Health S.H. 4	1,192.46	37. Ministry of Works & Hydraulics - A/R S.H. 10
	<u>3,117.46</u>	
Ministry of Housing and Reconstruction S.H. 8	263.62	56. Ministry of Housing and Reconstruction S.H. 3
	<u>263.62</u>	

In addition there were 67 misallocations under \$250.00 each, totalling \$4,241.29 which were brought to notice too late for adjustment.

11. Not yet admitted

Allocated to Head and Sub-head		Amount \$	Should have been allocated to Head and Sub-head
20.	Prisons S.H. 8	1,126.97	20. Prisons S.H. 15
	do. S.H. 18	1,325.00	do. S.H. 14
XI.	Ministry of Home Affairs S.H. 6	1,096.27	-
		<u>3,548.24</u>	
36.	Ministry of Works and Hydraulics - Establishment S.H. 2	373.09	37. Ministry of Works & Hydraulics - Annually Re- current S.H. 1
37.	Ministry of Works and Hydraulics - A/R S.H. 10	243,217.52	XVI. Min. of Works & Hyds. S.H. 12
	do. S.H. 10	3,674.03	do. S.H. 16
	do. S.H. 10	3,183.66	36. Min. of Works & Hyds. - Establishment S.H. 17
	do. S.H. 10	1,251.52	37. Min. of Works & Hyds. - Annually Recurrent S.H. 12
	do. S.H. 14	3,872.58	do. S.H. 28
	do. S.H. 28	448.00	-
XVI.	Min. of Works & Hydraulics S.H. 12	1,958.00	37. Min. of Works & Hyds. - Annually Recurrent S.H. 12
	do. S.H. 13	2,853.67	36. Min. of Works & Hyds. - Establishment S.H. 17
	do. S.H. 13	2,380.71	37. Min. of Works & Hyds. - Annually Recurrent S.H. 12
	do. S.H. 14	1,202.82	do. S.H. 6
	do. S.H. 14	1,223.00	do. S.H. 12
	do. S.H. 16	2,634.18	XVI. Min. of Works & Hyds. S.H. 20
	do. S.H. 16	266.60	-
	do. S.H. 16	15,614.15	37. Min. of Works & Hyds. - Annually Recurrent S.H. 10
	do. S.H. 16	2,212.60	do. S.H. 10
	do. S.H. 16	4,865.49	do. \$1,437.60 S.H. 1
	do. S.H. 16	2,561.24	do. 3,427.89 S.H. 10
	do. S.H. 16	2,561.24	do. S.H. 12
	do. S.H. 18	2,309.00	do. S.H. 12
	do. S.H. 39	3,872.88	XVI. Min. of Works & Hyds. S.H. 26
XVI.	Min. of Works & Hydraulics S.H. 27)		(XVI. do. S.H. 26
	do. S.H. 28)	4,908.00	(37. Min. of Works & Hyds. -
37.	Min. of Works & Hydraulics Annually Recurrent S.H. 10)		(Annually Recurrent -
		<u>304,882.74</u>	
41.	Practical Instruction Centres S.H. 2	420.00	37. Min. of Works & Hyds. - Annually Recurrent S.H. 8
		<u>420.00</u>	

In addition there were 8 misallocations under \$250.00 each totalling \$699.28, which were brought to notice too late for adjustment.

AUDIT CERTIFICATE

The Balance Sheets, Statements, Appropriation and Revenue Accounts for the year 1968, listed in the schedule below have been examined in accordance with the provisions of Article 116 of the Constitution of Guyana and the Financial Administration and Audit Ordinance 1961. I have obtained all information and explanations that I have required, and I certify, that in my opinion the Balance Sheets, Statements, Appropriation and Revenue Accounts exhibit a correct view of the public accounts and records subject to my Report dated 25th June 1971.

R.P. FARNUM
Director of Audit

Georgetown
Guyana
25th June 1971.

SCHEDULE**SECTION I**

Balance Sheet of the Consolidated Fund
Balance Sheet of the Contingencies Fund
Balance Sheet of the Deposits Fund
Statement of Receipts and Payments of the
Consolidated Fund
Statement of Statutory Expenditure
Statement of Expenditure for the year on
Heads and Divisions as compared with
the Estimates of Expenditure
Statement of Receipts and Payments of the
Contingencies Fund
Statement of Current Assets and Liabilities
Statement of the Public Debt
Statement of outstanding Loans and Advances
made from the Consolidated Fund
Statement of outstanding Loans or Credits
guaranteed by the Government

SECTION II

Appropriation Accounts of Accounting Officers
Revenue Accounts of Principal Receivers of Revenue.

SECTION I

ACCOUNTS SUBMITTED BY THE ACCOUNTANT GENERAL

(Section 7 (1) and (2) (a) of the Financial Administration and Audit Ordinance 1961)

STATEMENT NO.	DESCRIPTION
1	Statement of Receipts and Payments of the Consolidated Fund
2	Balance Sheet of the Consolidated Fund
3	Statement of Statutory Expenditure
4	Statement of Expenditure for the year on Heads and Divisions as compared with the Estimates of Expenditure
5	Statement of Receipts and Payments of the Contingencies Fund
6	Balance Sheet of the Contingencies Fund
7	Balance Sheet of the Deposits Fund
8	Statement of Current Assets and Liabilities
9	Statement of the Public Debt
10	Statement of outstanding Loans and Advances made from the Consolidated Fund
11	Statement of outstanding Loans or Credits guaranteed by the Government

CONSOLIDATED FUND. The Fund has been established by Article 109 of the Constitution of Guyana which provides that all revenues or other moneys raised or received by the Government shall be paid into the Fund, subject to certain exceptions mainly concerned with other funds established for any specific purpose by an Act of Parliament. Withdrawals from the Consolidated Fund are made in accordance with the Constitution or by any Act of Parliament or where the issue has been authorised by an Appropriation Act.

CONTINGENCIES FUND. The Fund has been established in accordance with Section 19 of the Financial Administration and Audit Ordinance 1961 by way of issues from the Consolidated Fund. The Minister of Finance is empowered under this Section to make advances to meet urgent and unforeseen expenditure for which no other provision exists or which will cause an excess on the sum provided for the service by the Appropriation Act for that year and such expenditure cannot without injury to the public interest be postponed until adequate provision is made by the National Assembly.

DEPOSITS FUND. The Fund has been established under Section 17 of the Financial Administration and Audit Ordinance 1961, into which are paid the balances held on deposit in respect of any special funds established by law or otherwise of any other deposits except trust funds or in certain circumstances such amounts as authorised by the Minister of Finance to be issued from the Consolidated Fund. The Minister of Finance may authorise the making of advances from the Deposits Fund to a prescribed limit or such greater sum as the National Assembly may by resolution direct.

STATEMENT OF STATUTORY EXPENDITURE. This statement shows the expenditure charged during the financial year upon the Consolidated Fund by the Constitution of Guyana or by any Act of Parliament except an Appropriation Act.

STATEMENT OF EXPENDITURE FOR THE YEAR. This statement shows the expenditure for the year including Statutory Expenditure on the Heads and Divisions as compared with the Estimates of expenditure.

STATEMENT OF CURRENT ASSETS AND LIABILITIES. This statement is a consolidation of the Balance Sheets of the Consolidated Fund, Deposits Fund and Contingencies Fund.

STATEMENT OF PUBLIC DEBT. This statement shows the extent of short and long term borrowings by the Government as authorised by an Act of Parliament as well as the extent of the Sinking Funds provided to meet the repayment of "Funded" loans.

STATEMENT OF OUTSTANDING LOANS AND ADVANCES FROM THE CONSOLIDATED FUND. The statement shows the loans and advances made from issues authorised by an Appropriation Act from the Consolidated Fund.

STATEMENT OF OUTSTANDING LOANS OR CREDITS GUARANTEED BY THE GOVERNMENT. This statement shows the guarantees as authorised by an Act of Parliament or a resolution of the National Assembly given by the Government and the extent of the obligations at the close of the financial year. The obligations are those of a guarantor and only in particular circumstances become actual liabilities of the Government.

STATEMENTS

**CONSOLI
STATEMENT OF RECE
CURRENT**

Head No.	Receipts	Estimate	Total Receipts	Amount under Estimate	Amount over Estimate
I	Customs and Excise	53,400,000	50,331,689.20	3,068,310.80	-
II	Inland Revenue	40,079,000	39,134,835.82	944,164.18	-
III	Other Tax Revenue	770,000	754,106.67	15,893.33	-
IV	Fees, Fines Etc.	1,802,400	2,074,777.48	-	272,377.48
V	Interest	2,365,000	1,822,156.20	542,843.80	-
VI	Rents, Royalties	1,844,550	2,122,718.54	-	278,168.54
VII	Land Development	1,409,800	704,054.63	705,745.37	-
VIII	Post Office & Telegraphs Phones	2,400,000	2,518,335.49	-	118,335.49
IX	Miscellaneous Undertakings ..	1,298,000	2,215,026.06	-	917,026.06
X	Sundry Contributions & Other Receipts	935,100	906,407.22	28,692.78	-
	Carried forward	106,303,850	102,584,107.31	5,305,650.26	1,585,907.57

DATED FUND
DEBITS AND PAYMENTS
ACCOUNT

No.	Services	Estimates	Revised Estimates	Total Issued	Amount Under Provision
1.	Governor General	89,772	96,273	96,273	-
2.	Supreme Court of Judicature	716,352	736,352	734,481	1,871
3.	Magistrates	608,744	608,744	591,500	17,244
4.	Parliament Office	506,505	509,430	449,905	59,525
5.	Audit	254,614	254,815	252,614	2,201
6.	Ombudsman	32,809	32,809	31,742	1,067
7.	Public and Police Service Commission	276,639	281,089	212,487	68,602
8.	Public Prosecutions	110,870	113,870	101,819	12,051
9.	Office of the Prime Minister	377,874	435,449	435,449	-
10.	Guyana Defence Force	2,977,656	3,361,175	3,357,775	3,400
11.	Public Service Ministry	192,021	224,111	224,111	-
12.	Ministry of External Affairs	1,354,026	1,859,887	1,649,827	210,060
13.	Ministry of Economic Development	992,035	999,627	999,627	-
14.	Attorney General	199,160	199,162	199,162	-
15.	Attorney General - Official Receiver	90,842	90,842	78,000	12,842
16.	Attorney General - Deeds Registry	108,861	108,861	108,705	156
17.	Ministry of Information	492,938	530,939	528,938	2,001
18.	Ministry of Home Affairs	272,091	400,849	400,849	-
19.	Police	6,367,174	6,737,358	6,691,667	45,691
20.	Prisons	1,065,342	1,065,342	1,065,342	-
21.	Fire Protection Services.. .. .	884,818	884,819	884,819	-
22.	Printery	661,538	667,038	667,038	-
23.	Probation and Welfare Services	333,588	339,439	339,439	-
24.	Ministry of Local Government	683,260	694,950	693,906	1,044
25.	Interior	349,696	350,681	349,697	984
26.	Ministry of Agriculture and Natural Resources	426,013	453,015	453,015	-
27.	Agriculture	3,258,555	3,495,510	3,491,010	4,500
28.	Forests	532,791	542,792	542,792	-
29.	Geological Surveys and Mines	426,567	443,567	443,567	-
30.	Lands	732,629	743,629	738,629	5,000
31.	Ministry of Trade	606,744	623,461	619,979	3,482
32.	Ministry of Communications	254,842	271,696	269,196	2,500
33.	Post Office	2,341,421	2,614,121	2,614,121	-
34.	T. & H.D.	2,000,000	2,180,000	2,180,000	-
35.	Civil Aviation	204,140	212,320	206,920	5,400
36.	Ministry of Works and Hydraulics - Establishment.. .. .	2,995,308	3,031,810	3,031,810	-
37.	- Annually Recurrent	6,581,472	7,187,472	7,142,472	45,000
38.	Ministry of Education	2,864,497	3,089,581	3,085,581	4,000
39.	- In-Service Teachers Training Programme	108,454	108,454	108,454	-
40.	- Primary, All-Age & Secondary Schools	11,515,168	11,696,768	11,696,768	-
41.	- Practical Instruction Centres	483,023	483,023	483,023	-
42.	Government Training College, etc.	189,631	189,632	189,632	-
43.	Technical Institute	377,360	377,360	377,360	-
44.	Carneige School of Home Economic	100,468	102,368	102,368	-
45.	Queens College	330,222	330,222	330,222	-
46.	- Bishops High School	232,867	232,868	232,868	-
47.	- Anna Regina Secondary School	74,553	74,554	74,554	-
48.	Berbice High School	161,100	161,100	161,100	-
49.	Ministry of Health	525,852	650,757	567,809	82,948
50.	Medical	2,189,260	2,196,846	2,189,262	7,584
51.	Bacteriological	274,987	276,097	274,987	1,110
52.	X-Ray	144,834	149,844	146,334	3,510

	Services	Estimates	Revised Estimates	Total Issued	Amount Under Provision	Amount Over Provision
	Ministry of Health -					-
53.	- Hospitals and Dispensaries	6,524,507	6,684,719	6,524,508	160,211	-
54.	- Analyst	117,346	117,467	117,347	120	-
55.	- Registration, Immigration, Births ..	111,055	132,656	132,655	1	-
56.	Ministry of Housing and Reconstruction .. .	1,001,875	1,076,775	1,069,875	6,900	-
57.	- Town and Country Planning	148,687	148,687	141,687	7,000	-
58.	Ministry of Labour and Social Security .. .	415,063	439,370	429,000	10,370	-
59.	- Employment Exchange	63,663	63,663	63,600	63	-
60.	- Social Assistance	3,504,899	3,979,200	3,916,000	63,200	-
61.	Ministry of Finance ..	191,090	191,691	191,691	-	-
62.	- Accountant General	1,428,530	1,924,831	1,924,831	-	-
63.	- Customs and Excise ..	1,670,013	1,676,013	1,490,956	185,057	-
64.	- Inland Revenue ..	1,380,793	1,395,695	1,190,000	205,695	-
65.	- Post Office Savings Bank	75,323	75,324	75,324	-	-
66.	Pensions and Gratuities	3,870,542	4,030,542	4,030,542	-	-
67.	- Public Debt	15,429,269	17,951,286	18,393,871	-	442,585
		95,864,638	103,390,697	102,590,892	1,242,390	442,585
	1967 Accounts					
62.	Ministry of Communications					
	Post Office			5,500		
62.	Ministry of Health -					
	Hospitals and Dispensaries			10,800		
65.	Ministry of Finance -					
	Pensions and Gratuities			20,000		
				102,627,192		

CONSO
STATEMENT OF RE
CAPIT

Head No.	Receipts	Estimate	Total Receipts	Amount Under Estimate	Amount of Estimate
		\$	\$	\$	\$
XI	Refunds of Loans	400,000.00	753,726.54		353,726.
XII	Sale of Assets	331,200.00	787,436.92		456,236.
XIII	Miscellaneous				
	Capital Revenue	175,000.00	259,082.61		84,082.
XIV	External Grants	7,931,000.00	5,794,788.60	2,136,211.40	
XV	Internal Loans	4,000,000.00	4,702,826.44		702,826.
XVI	External Loans	25,872,500.00	16,091,656.66	9,780,843.34	
		38,709,700.00	28,389,517.77	11,917,054.74	1,596,872.
	Excess of Issues Over Receipts		19,351,073.23		
			47,740,591.00		

**ED FUND
TS AND PAYMENTS
ACCOUNT**

Div. No.	Services	Estimates	Total Estimate after supplementary provision	Amount Issued	Amount under Total Provision	Amount over Total Provision
		\$	\$	\$	\$	\$
2	Judiciary		11,233.00	11,233.00		
5	Office of the Prime Minister	545,700.00	7,967,459.00	4,967,459.00	3,000,000.00	
6	Public Service Ministry	250,000.00	301,948.00	160,000.00	141,948.00	
7	Ministry of External Affairs	5,000.00	183,329.00	26,500.00	156,829.00	
8	Ministry of Economic Development	3,716,000.00	3,806,000.00	3,785,000.00	21,000.00	
10.	Ministry of Information	50,000.00	221,050.00	73,500.00	147,550.00	
11.	Ministry of Home Affairs	926,000.00	2,053,068.00	1,664,113.00	388,955.00	
12	Ministry of Local Government	462,000.00	762,600.00	547,900.00	214,700.00	
13	Ministry of Agriculture and Natural Resources	3,927,000.00	5,630,120.00	3,397,755.00	2,232,365.00	
14	Ministry of Trade	120,000.00	131,000.00	81,000.00	50,000.00	
15	Ministry of Communications	6,615,000.00	7,746,000.00	5,486,000.00	2,260,000.00	
16	Ministry of Works and Hydraulics	17,355,000.00	25,496,727.00	19,945,945.00	5,550,782.00	
17	Ministry of Education	4,089,000.00	4,389,448.00	2,829,633.00	1,559,815.00	
18	Ministry of Health	413,000.00	550,968.00	453,053.00	97,915.00	
19	Ministry of Housing and Reconstruction	785,000.00	790,460.00	685,000.00	105,460.00	
20	Ministry of Labour and Social Security	54,000.00	114,000.00	80,500.00	33,500.00	
21	Ministry of Finance	5,945,000.00	6,832,500.00	3,516,000.00	3,316,500.00	
		45,257,700.00	66,987,910.00	47,710,591.00	19,277,319.00	
1967 Account						
	Ministry of Communications			30,000.00		
				47,740,591.00		

SHORT TERM BORROWING

	Actual Receipts	Actual Issues
Treasury Bills Issues	\$ 92,156,571.34	\$ 85,554,908.18
Crown Agents - Joint Consolidated Fund ..	13,859,188.90	14,975,324.06
Banks	19,454,846.63	24,940,374.63
	\$125,470,606.87	\$125,470,606.87
		Treasury Bills Redeemed Crown Agents - Joint Consolidated Fund Excess of Receipts over Issues

CONSOLIDATED FUND SUNDRY RECEIPTS

Consolidated Fund Erroneous Payments into	\$57.88	Excess of receipts over issues	\$57.88
SUMMARY			
CURRENT ACCOUNT
CAPITAL ACCOUNT
SUNDRY RECEIPTS
SHORT TERM BORROWINGS
		Receipts over Issues	Issues over Receipts
		\$	\$
		57.88	43,084.69
		24,940,374.63	19,351,073.23
		\$24,940,432.51	\$19,394,157.92

S. I. SEYMOUR
 Accountant General (ag)
 Guyana.

**CONSOLIDATED FUND BALANCE SHEET AS AT
31ST DECEMBER, 1968**

	<u>1967</u>	<u>1968</u>	<u>1967</u>	<u>1968</u>
LIABILITIES			ASSETS	
Consolidated Fund Account Current			Consolidated Fund Account Capital	
Balance Brought Forward as at 1.1.68	8,840,848.85		Balance Brought Forward as at 1.1.68	22,306,149.94
Revenue Collected	102,584,107.31		Capital Receipts	28,389,517.77
Issues from			Issues from	
Consolidated Fund	102,627,192.00		Consolidated Fund	47,740,591.00
Less			Less	
Over			Over	
Issues	(5,028,618.09)		Issues	8,748,970.57
Under			Issues	560,387.68
Issues	609,380.55		Net over Issues	8,088,582.89
Net over Issues	4,419,237.44		Actual Expenditure	39,652,008.11
Actual Expenditure	98,207,954.56	4,376,152.75	Excess of Expenditure over Receipt	11,262,490.34
	98,207,954.56	13,217,001.60		33,568,640.28
Add Appreciation of Investment	36,380.18		Investment	
Less Balance at 31.12.67	17,497.58	18,882.60	Balance at 31.12.68	458,540.47
	17,497.58			500,000.00
Consolidated Fund: Advances to			Contingencies Fund	
Treasury Bills	10,466,637.89		Due from Accounting Officers	4,976,390.28
Consolidated Fund: Erroneous Payments into	79,751.63		Balance at 1.1.68	13,777,588.66
Joint Consolidated Fund: Crown Agents	1,608,000.00		Add over issues	18,753,978.94
Overdraft			Less Under issues	1,269,768.33
Balance as per Cash Book	32,113,252.48			
Less Amount due to the Consolidated Fund from the Deposit Fund	12,658,405.85		Refunds	1,680,685.13
	32,113,252.48			2,950,453.46
7,231,206.32	7,231,206.32	19,454,846.63		15,803,525.48
	328,226,444.69	50,330,706.23		50,330,706.23

S. I. Seymour
Accountant General (Ag)
Guyana.

STATUTORY EXPENDITURE ACCOUNTS

HEADS AND SUB-HEADS	Approved Estimate	Revised Approved Estimate	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
	\$	\$	\$	\$	\$
1. GOVERNOR-GENERAL					
1 - Personal Emoluments ..	33,600	33,600	33,600.00		
Total	33,600	33,600	33,600.00		
2. SUPREME COURT OF JUDICATURE					
1 - Personal Emoluments ..	212,056	212,056	209,555.98	2,500.02	
2 - Provision for Travelling Expenses and Subsistence Allowances for Judges and Members of Judicial Service Commission	28,440	28,440	29,519.54		1,079.54
3 - Telephone Allowances ..	1,728	1,728	1,728.00		
Total	242,224	242,224	240,803.52	2,500.02	1,079.54
Net amount under the Estimate				1,420.48	
4. PARLIAMENT OFFICE					
1 - Personal Emoluments ..	328,352	328,352	312,472.00	15,880.00	
2 - Provision for Travelling Expenses and Subsistence Allowances for the Speaker, Members of the Cabinet and Members of the National Assembly	73,544	73,544	71,452.29	2,091.71	
Total	401,896	401,896	383,924.29	17,971.71	
Net Amount under the Estimate				17,971.71	
5. AUDIT					
1 - Personal Emoluments ..	10,800	10,800	10,800.00		
Total	10,800	10,800	10,800.00		
6. OMBUDSMAN					
1 - Personal Emoluments ..	14,400	14,400	14,400.00		
2 - Travelling Expenses of the Ombudsman ..	1,900	1,900	900.00	1,000.00	
3 - Telephone Allowance ..	144	144	144.00		
Total	16,444	16,444	15,444.00	1,000.00	
Net Amount under the Estimate				1,000.00	
PUBLIC AND POLICE SERVICE COMMISSIONS					
1 - Personal Emoluments ..	32,280	32,280	31,680.00	600.00	
2 - Provision for Travelling Expenses of Chairman and Members	1,435	1,435	695.35	739.65	
Total	33,715	33,715	32,375.35	1,339.65	
Net Amount under the Estimate				1,339.65	

HEAD AND SUB-HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate.
8. PUBLIC PROSECUTIONS					
1 - Personal Emoluments	12,000	12,000	14,400.00	-	2,400.00
2 - Allowance to Director of Public Prosecutions	300	300	283.90	16.10	-
Total	12,300	12,300	14,683.90	16.10	2,400.00
Net amount over the estimate					2,383.90
14. ATTORNEY GENERAL					
1 - Personal Emoluments	25,200	25,200.00	25,200.00	-	-
2 - Provision for Travelling expenses of the Attorney General ..	2,880	2,880	2,661.57	218.43	-
Total	28,080	28,080	27,861.57	218.43	-
Net amount under the estimate				218.43	-
18. MINISTRY OF HOME AFFAIRS					
1 - Personal Emoluments	21,000	21,000	21,000.00	-	-
Total	21,000	21,000	21,000.00	-	-
19. MINISTRY OF HOME AFFAIRS - POLICE					
1 - Personal Emoluments	10,320	10,320	2,540.00	7,780.00	-
Total	10,320	10,320	2,540.00	7,780.00	-
Net amount under the estimate				7,780.00	-
66. MINISTRY OF FINANCE-PENSIONS & GRATUITIES					
1 - Public Officers' Pensions & lump sum payments	2,200,000	2,200,000	2,462,018.65	-	262,018.65
2 - Widows and Orphans Pensions	18,000	18,000	13,041.35	4,958.65	-
3 - Police Pensions, Gratuities and lump sum payments	345,000	345,000	411,999.29	-	66,999.29
4 - Teachers' Pensions & lump sum payments	600,000	600,000	634,742.83	-	34,742.83
5 - Militia Pensions and Gratuities	5,125	5,125	3,461.02	1,663.98	-
6 - Pilotage Pensions	104	104	77.40	26.60	-
7 - Police Reward Funds, Pensions	600	600	525.68	74.32	-
Total	3,168,829	3,168,829	3,525,866.22	6,723.55	363,760.77
Net amount over the estimate					357,037.22
67. MINISTRY OF FINANCE-PUBLIC DEBT					
101 Loan Ordinance 6 of 1916-1918 Loan \$2,700 (1949/68) at 30% \$ 41 1928 Loan \$119,000 (1948/68 at 3% 1785	1,826	1,826	2,350.25	-	524.25
102 Loan Ordinance 5 of 1945 - 1946 Loan \$5,000,000 (1976/86) at 3½%	175,000	175,000	174,291.25	708.75	-
103 Loan Ordinance 9 of 1951 - 1951 Loan \$800,000 (1966/71) at 3½%	28,000	28,000	28,085.75	-	85.75
104 Loan Ordinance 17 of 1953 - 1st Issue 1956 Loan \$1,534,300 (1966/86) at 4½%	69,044	69,044	73,467.00	-	4,423.00

HEAD AND SUB-HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
MINISTRY OF FINANCE - PUBLIC DEBT - (CONT'D)					
105 Loan Ordinance 17 of 1953 - 2nd Issue 1956 Loan \$1,534,300 (1967/87)) at 5%	65,688	65,688	77,221.25	-	11,533.25
106 Loan Ordinance 13 of 1958 - 1958 Loan \$300,000 (1973/88) at 5½%	16,500	16,500	16,500.00	-	-
107 Loan Ordinance 54 of 1956 - 1959 Loan \$3,600,000 (1969/79) at 6%	216,000	216,000	216,420.50	-	420.50
108 Loan Ordinance 54 of 1956 - 2nd Issue 1959 Loan \$5,000,000 (1969/79) at 5½% ..	275,000	275,000	275,600.00	-	600.00
109 Loan Ordinance 9 of 1960 - 1st Issue in 1961 \$2,500,000 (1971/81) at 6½%	162,500	162,500	162,500.00	-	-
110 Loan Ordinance 9 of 1960 - 2nd Issue 1964 Loan \$2,000,000 (1974/84) at 6½% ..	125,000	125,000	125,000.00	-	-
111 Loan Ordinance 15 of 1965 - 1st Issue 1965 Loan \$8,000,000.00 (1975) at 7% (fixed date debentures of \$2,821,850.00)	197,530.00	197,530.00	197,452.50	77.50	-
112 Loan Ordinance 15 of 1965 - 2nd Issue 1965 Loan \$4,000,000.00 (1975) at 7% (fixed date debentures of \$2,526,250.00)	176,838.00	176,838.00	265,127.78	-	88,289.78
113 Loan Ordinance 22 of 1966 - 1st Series - \$10,000,000.00 Independence Issue (1986) \$805,850.00 Fixed date debentures at 7%	56,410.00	56,410.00	56,409.50	.50	-
114 Loan Ordinance 22 of 1966 - 2nd Series - \$10,000,000.00 Independence Issue (1986) Fixed date debenture at 7% \$215,400.00	15,078.00	15,078.00	15,078.00	-	-
115 Loan Ordinance 22 of 1966 - 3rd Series - \$10,000,000.00 Independence Issue (1986) Fixed date debentures at 7% \$22,850.00	1,600.00	1,600.00	1,599.50	.50	-
116 Loan Ordinance 22 of 1966 - 4th Series - \$2,500,000.00 1967	30,730.00	30,730.00	31,270.75	-	540.75
117 Loan Ordinance 22 of 1966 - 5th Series - \$2,500,000.00 Fixed date debenture at 7%	31,500.00	31,500.00	33,413.17	-	1,913.17
118 Loan Ordinance 22 of 1966 - 6th Series - \$2,500,000.00 Fixed date debentures at 7%	35,000.00	35,000.00	13,793.51	21,206.49	-
119 Registered Stock Ordinance 11 of 1929 Conversion Loan- 1929 Loan \$9,600,000.00 (1975/80) at 3% \$288,000.00 1929 Loan \$432,000.00 (1975/80) at 3% \$12,960.00	300,960.00	300,960.00	300,959.54	.46	-
120 Registered Stock Ordinance 11 of 1929 - 1934 Loan \$841,920.00 (1959/69) at 3%	25,258.00	25,258.00	25,257.20	.80	-

HEAD AND SUB-HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
121 Registered Stock Ordinance 11 of 1929 - 1936 Loan \$1,007,623.76 (1959/69) at 3%	30,229.00	30,229.00	30,281.80		52.80
122 Ordinance 26 of 1941 - 1942 Loan \$3,888,000.00 1962/72 at 3½%	126,360.00	126,360.00	125,540.80	819.20	-
123 Loan Ordinance 13 of 1951 - 1951 Loan \$10,464,000.00 (1966/68) at 3½%	366,240.00	366,240.00	366,239.50	.50	-
124 Loan Ordinance 55 of 1955 - 1956 Loan \$16,992,000.00 (1980/85) at 5%	849,600.00	849,600.00	849,599.70	.30	-
125 Ordinance 30 of 1960 - Loan (Electricity Ordinance 1960) \$1,200,000.00 (1970) at 7%	84,000.00	84,000.00	84,000.00	-	-
126 Loan Ordinance 13 of 1960 - 1st Loan \$919,017.00 U.S. (\$1,569,810.26 B.W.I.) at 5½%	30,530.00	30,530.00	31,984.44	-	1,454.44
201 Loan Ordinance 5 of 1945 - \$5,000,000.00 at 1.3262% ..	3,840.00	3,840.00	3,840.00	-	-
202 Loan Ordinance 9 of 1951 - \$800,000.00 at 4.4015% ..	35,236.00	35,236.00	35,236.00	-	-
203 Loan Ordinance 17 of 1953 - 1st Issue \$1,534,300.00 at 2.1239%	32,587.00	32,587.00	32,587.00	-	-
204 Loan Ordinance 17 of 1953 - 2nd Issue \$1,313,750. at 2.1239%	27,903.00	27,903.00	27,902.72	.28	-
205 Loan Ordinance 13 of 1958 - \$300,000.00 at 2.1239% ..	6,372.00	6,372.00	6,372.00	-	-
206 Loan Ordinance 54 of 1956 - 1st Issue \$3,600,000.00 at 3.87%	131,520.00	131,520.00	131,520.00	-	-
207 Loan Ordinance 54 of 1956 - 2nd Issue \$5,000,000.00 at 3.87%	182,400.00	182,400.00	182,400.00	-	-
208 Loan Ordinance 9 of 1960 - 1st Issue \$2,500,000.00 at 3.87%	96,750.00	96,750.00	96,750.00	-	-
209 Loan Ordinance 12 of 1965 - 1st Issue \$2,900,000.00 (approx.) at 14%	420,000.00	420,000.00	420,000.00	-	-
210 Loan Ordinance 9 of 1960 - 2nd Issue - \$2,000,000.00 at 3.55%	71,000.00	71,000.00	71,000.00	-	-
211 Loan Ordinance 15 of 1965 - 1st Issue - (\$8,000,000.00) - \$2,821,850.00 Fixed date debentures at 10.5%	295,510.00	443,265.00	443,265.00	-	-
212 Loan Ordinance 15 of 1965 - 2nd Issue (\$4,000,000.00) - \$2,526,250.00 Fixed date debenture 10.5%	264,554.00	396,831.00	396,831.00	-	-
213 Loan Ordinance 22 of 1966 - Treasury Savings Certificates approx. \$244,425.00 at 14%	35,000.00	35,000.00	35,000.00	-	-
214 Loan Ordinance 22 of 1966 - 1st Series (\$10,000,000.00 Independence Issue) - \$805,850.00 Fixed date debentures at 3.5%	28,645.00	28,645.00	28,645.00	-	-
215 Loan Ordinance 22 of 1966 - 2nd Series (\$10,000,000.00 Independence Issue) - \$215,400.00 Fixed date de- bentures at 3.5%	3,829.00	3,829.00	3,829.00	-	-
216 Loan Ordinance 22 of 1966 - 3rd Series (\$10,000,000.00 Independence Issue) - \$22,850.00 Fixed date de- bentures at 3.5%	407.00	407.00	407.00	-	-
217 Loan Ordinance 13 of 1951 - \$10,464,000.00 at 2%	483,902.00	483,902.00	483,902.00	-	-

HEAD AND SUB-HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
<i>Brought Forward</i>					
MINISTRY OF FINANCE - PUBLIC DEBT CONT'D					
218 Loan Ordinance 55 of 1955 - \$16,992,000.00 at 1%	310,278.00	310,278.00	324,470.80	-	14,192.80
301 Equated Annuities for repayment of Commonwealth Development and Welfare Loans	74,473.00	74,473.00	62,223.28	12,249.72	-
302 Equated Annuities for repayment of Develop- ment Loans	5,569,721.00	5,569,721.00	5,388,325.50	181,395.50	
303 Repayment of Principal Loan Ordinance 13 of 1960	269,700.00	269,700.00	311,260.63	-	41,560.63
304 B.G. (Railway) Permanent Annuities Ordinance 23 of 1921	74,811.00	74,811.00	74,810.48	.52	-
305 Equated Annuities for repayment of 1st Issue under Loan Ordinance 15 of 1965 - (\$5,178,150.00) - Prin- cipal	427,716.00	427,716.00	427,715.19	.81	-
306 Equated Annuities for repayment of 2nd Issue under Loan Ordinance 15 of 1965 (\$53,900.00) - Principal	4,453.00	4,453.00	6,565.02	-	2,112.02
307 Equated Annuities for repayment of 1st Series Independence Issue - Loan Ordinance 22 of 1966 - \$5,799,900.00 - Principal	154,858.00	154,858.00	154,857.33	.67	-
308 Equated Annuities for repayment of 2nd Series Independence Issue - Loan Ordinance 22 of 1966 - (\$527,550.00) - Principal	13,559.00	13,559.00	13,558.03	.97	-
309 Equated Annuities for repayment of 3rd Series Independence Issue - Loan Ordinance 22 of 1966 - (\$476,350.00) - Principal	12,243.00	12,243.00	11,813.48	429.52	-
310 Equated Annuities for repayment of Rice Loan - \$2,136,000.00 - Principal	110,460.00	529,045.00	513,007.44	16,037.56	-
311 Equated Annuities for repayment of 1st Series 1967 Loan - Loan Ordi- nance 22 of 1966 - Principal	40.00	40.00	39.60	.40	-
312 Equated Annuities for repayment of 2nd Series 1967 Loan - Loan Ordi- nance 22 of 1966 - Principal	14,400.00	14,400.00	8,539.20	5,860.80	-
313 Equated Annuities for repayment of 3rd Series 1967 Loan - Loan Ordi- nance 22 of 1966 - Principal	36,000.00	36,000.00	88,624.80	-	52,624.80
314 Equated Annuities for repayment of 1st Issue under Loan Ordinance 15 of 1965 - Interest	301,369.00	301,369.00	301,368.33	.67	

HEAD AND SUB-HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
<i>Brought Forward</i>					
MINISTRY OF FINANCE - PUBLIC DEBT CONT'D					
315 Equated Annuities for repayment of 2nd Issue under Loan Ordinance 15 of 1965 - Interest	3,137.00	3,137.00	4,818.66	-	1,681.66
316 Equated Annuities for repayment of 1st Series - Independence Issue under Loan Ordinance 22 of 1966 - Interest	388,014.00	388,014.00	388,013.31	↓.69	-
317 Equated Annuities for repayment of 2nd Series - Independence Issue under Loan Ordinance 22 of 1966 - Interest	35,821.00	35,821.00	35,820.65	.35	-
318 Equated Annuities for repayment of 3rd Series - Independence Issue under Loan Ordinance 22 of 1966 - Interest	32,345.00	32,345.00	32,772.88	-	427.88
319 Equated Annuities for repayment of 1st Series 1967 Loan - Loan Ordinance 22 of 1966 - Interest	38.00	38.00	37.84	.16	-
320 Equated Annuities for repayment of 2nd Series 1967 Loan - Loan Ordinance 22 of 1966 - Interest	13,760.00	13,760.00	8,159.68	5,600.32	-
321 Equated Annuities for repayment of 3rd Series 1967 Loan - Loan Ordinance 22 of 1966 - Interest ..	34,400.00	34,400.00	84,685.92	-	50,285.92
322 Interest of 4% Perpetual Stock - Ordinance 23 of 1921	9,567.00	9,567.00	9,566.12	.88	-
323 Equated Annuities for repayment of Rice Loan - Interest	159,399.00	159,399.00	155,607.60	3,791.40	-
324 Interest and Discount on Treasury Bills	600,000.00	1,200,000.00	1,442,295.68	↓	242,295.68
325 Interest on Current Advances	400,000.00	400,000.00	241,927.76	158,072.24	-
326 Interest on U.S.A.I.D. Loans	45,000.00	96,000.00	97,365.97	-	1,365.97
327 Interest Contractor/ Finance Bank of Guyana Building	68,740.00	68,740.00	67,352.10	1,387.90	-
328 Redemption of Promissory Notes - Contractor/ Finance - Bank of Guyana Building	356,108.00	356,108.00	356,107.44	.56	-
329 Management of Guyana Government Loans ..	12,500.00	12,500.00	3,664.72	8,835.28	-
332 Payment of Principal on Loan for Refinancing Rice Industry	-	630,000.00	630,000.00	-	-
333 Interest on Loan for Refinancing Rice Industry	-	491,400.00	491,400.00	-	-
334 Payment of Premiums on T.S.C.	-	25,000.00	11,325.00	13,675.00	-
335 Loan Ordinance 22/1966 Guyana Savings Bonds - Redemption	-	26,000.00	250.00	25,750.00	-
TOTAL	15,144,786.00	17,666,803.00	17,727,280.85	455,907.20	516,985.95
Net amount over the estimate					60,477.88

**SUMMARY OF STATUTORY EXPENDITURE
ACCOUNTS -- 1968**

HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimate	Over the Revised Estimate
1. Governor General	\$ 33,600	\$ 33,600	33,600.00	-	-
2. Supreme Court of Judicature	242,224	242,224	240,803.52	1,420.48	-
4. Parliament Office	401,896	401,896	383,924.29	17,971.71	-
5. Audit	10,800	10,800	10,800.00	-	-
6. Ombudsman	16,444	16,444	15,444.00	1,000.00	-
7. Public and Police Service Commissions	33,715	33,715	32,375.35	1,339.65	-
8. Public Prosecutions	12,300	12,300	14,683.90	-	2,383.90
14. Attorney General	28,080	28,080	27,861.57	218.43	-
18. Ministry of Home Affairs..	21,000	21,000	21,000.00	-	-
19. Ministry of Home Affairs - Police	10,320	10,320	2,540.00	7,780.00	-
66. Ministry of Finance - Pensions and Gratuities	3,168,829	3,168,829	3,525,866.22	-	357,037.22
67. Ministry of Finance - Public Debt	15,144,786	17,666,803	17,727,280.85	-	60,477.85
TOTAL	19,123,994	21,646,011	22,036,179.70	29,730.27	419,898.97
Net amount over the estimate					390,168.70

Certified Correct

S.I. SEYMOUR
Accountant General (Ag)
28th November, 1969.

**STATEMENT OF EXPENDITURE FOR THE YEAR ON HEADS AND
DIVISIONS AS COMPARED WITH THE ESTIMATES OF
EXPENDITURE**

Head	Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
		\$	\$	\$	\$	\$
1.	Governor General	89,772.00	96,273.00	98,909.26		2,636.26
2.	Supreme Court of Judicature	716,352.00	736,352.00	671,822.63	64,529.37	
3.	Magistrates	608,744.00	608,744.00	574,827.65	33,916.35	
4.	Parliament Office	506,505.00	509,430.00	440,537.23	68,892.77	
5.	Audit	254,614.00	254,815.00	225,328.37	29,486.63	
6.	Ombudsman	32,809.00	32,809.00	27,547.11	5,261.89	
7.	Public and Police Service Commissions	276,639.00	281,089.00	216,153.95	64,935.05	
8.	Public Prosecutions ..	110,870.00	113,870.00	97,404.17	16,465.83	
9.	Office of the Prime Minister and Cabinet	377,874.00	435,449.00	392,165.98	43,283.02	
10.	Guyana Defence Force ..	2,977,656.00	3,361,175.00	3,432,344.67		71,169.67
11.	Public Service Ministry ..	192,021.00	224,111.00	184,589.89	39,521.11	
12.	External Affairs	1,354,026.00	1,859,887.00	1,695,914.52	163,972.48	
13.	Economic Development ..	992,035.00	999,627.00	933,570.15	66,056.85	
14.	Attorney General	199,160.00	199,162.00	212,712.64		13,550.64
15.	Attorney General - Official Receiver	90,842.00	90,842.00	75,008.07	15,833.93	
16.	Attorney General - Deeds Registry	108,861.00	108,861.00	90,310.15	18,550.85	
17.	Information	492,938.00	530,939.00	513,809.71	17,129.29	
18.	Home Affairs	272,091.00	400,849.00	351,978.93	48,870.07	
19.	Home Affairs - Police ..	6,367,174.00	6,737,358.00	6,349,072.37	388,285.63	
20.	Home Affairs - Prisons ..	1,065,342.00	1,065,342.00	925,811.96	139,530.04	
21.	Home Affairs - Fire ..					
	Protection Services ..	884,818.00	884,819.00	762,531.03	122,287.97	
22.	Home Affairs - Printery ..	661,538.00	667,038.00	589,305.95	77,732.05	
23.	Home Affairs - Probation and Welfare Service	333,588.00	339,439.00	311,461.45	27,977.55	
24.	Local Government	683,260.00	694,950.00	620,799.57	74,150.43	
25.	Local Government - Interior	349,696.00	350,681.00	315,326.31	35,354.69	
26.	Agriculture and Natural Resources	426,013.00	453,015.00	429,579.69	23,435.31	
27.	Agriculture and Natural Resources - Agriculture	3,258,555.00	3,495,510.00	3,128,843.49	366,666.51	
28.	Agriculture and Natural Resources - Forests ..	532,791.00	542,792.00	631,403.92		88,611.92
29.	Agriculture and Natural Resources - Geological Surveys and Mines	426,567.00	443,567.00	345,518.74	98,048.26	
30.	Agriculture and Natural Resources - Lands ..	732,629.00	743,629.00	684,116.18	59,512.82	
31.	Trade	606,744.00	623,461.00	607,658.77	15,802.23	
32.	Communications	254,842.00	271,696.00	251,675.02	20,020.98	
33.	Communications - Post Office	2,341,421.00	2,614,121.00	2,309,910.04	304,210.96	
34.	Communications - Transport	2,000,000.00	2,180,000.00	2,220,363.34		40,363.34
35.	Communications - Civil Aviation	204,140.00	212,320.00	163,215.35	49,104.65	
36.	Works and Hydraulics ..	2,995,308.00	3,031,810.00	2,960,990.38	70,819.62	
37.	Works and Hydraulics - Annually Recurrent ..	6,581,472.00	7,187,472.00	6,423,150.70	764,321.30	
38.	Education	2,864,497.00	3,089,581.00	3,022,512.78	67,068.22	
39.	Education - In-Service Teacher Training Programme	108,454.00	108,454.00	102,952.21	5,501.79	
40.	Education - Primary All-Age Secondary Schools ..	11,515,168.00	11,696,768.00	11,262,918.24	433,849.76	
41.	Education - Practical Instruction Centres ..	483,023.00	483,023.00	472,020.45	11,002.55	
42.	Education - Government Training College: Pre- Service Teacher Training Programme	189,631.00	189,632.00	183,241.37	6,390.63	
43.	Education - Technical Institute	377,360.00	377,360.00	387,974.46		10,614.46
44.	Education - Carnegie School of Home Economics ..	100,468.00	102,368.00	94,713.87	7,654.13	

Statement 4-continued

Head	Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
		\$	\$	\$	\$	\$
45.	Education - Queen's College ..	330,222.00	330,222.00	297,534.53	32,687.47	
46.	Education - Bishops High School ..	232,867.00	232,868.00	227,113.61	5,754.39	
47.	Education - Anna Regina Secondary School ..	74,553.00	74,554.00	61,313.49	13,240.51	
48.	Education - Berbice High School ..	161,100.00	161,100.00	109,190.65	51,909.35	
49.	Health	525,852.00	650,757.00	598,551.92	52,205.08	
50.	Health - Medical ..	2,189,260.00	2,196,846.00	2,115,830.45	81,015.55	
51.	Health - Bacteriological ..	274,987.00	276,097.00	244,587.75	31,509.25	
52.	Health - X-Ray ..	144,834.00	149,844.00	149,233.77	610.23	
53.	Health - Hospitals and Dispensaries ..	6,524,507.00	6,684,719.00	6,261,410.81	423,308.19	
54.	Health - Analyst ..	117,346.00	117,467.00	91,815.89	25,651.11	
55.	Health - Registration, Immigration, Births etc. ..	111,055.00	132,656.00	115,839.22	16,816.78	
56.	Housing and Reconstruction	1,001,875.00	1,076,775.00	993,716.01	83,058.99	
57.	Housing and Reconstruction - Town and Country Planning.	148,687.00	148,687.00	102,252.08	46,434.92	
58.	Labour and Social Security	415,063.00	439,370.00	388,012.22	51,357.78	
59.	Labour and Social Security - Employment Exchange ..	63,663.00	63,663.00	58,494.91	5,168.09	
60.	Labour and Social Security - Social Assistance ..	3,504,899.00	3,979,200.00	3,807,068.60	172,131.40	
61.	Finance	191,090.00	191,691.00	197,274.32		5,583.32
62.	Finance - Accountant General	1,428,530.00	1,924,831.00	1,635,520.73	289,310.27	
63.	Finance - Customs and Excise	1,670,013.00	1,676,013.00	1,536,459.11	139,553.89	
64.	Finance - Inland Revenue	1,380,793.00	1,395,695.00	1,242,113.44	153,581.56	
65.	Finance - Post Office Savings Bank..	75,323.00	75,324.00	66,002.69	9,321.31	
66.	Finance - Pensions and Gratuities ..	3,870,542.00	4,030,542.00	4,242,979.33		212,437.33
67.	Finance - Public Debt ..	15,429,269.00	17,951,286.00	17,873,636.31	77,649.69	
	Total Current ..	95,864,638.00	103,390,697.00	98,207,954.56	5,627,709.38	444,966.94

CAPITAL

Division	Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over, the Revised Estimates
		\$	\$	\$	\$	\$
II	Judiciary	11,233.00	11,233.00	11,233.00		
V	Prime Minister	545,700.00	7,967,459.00	3,749,153.99	4,218,305.01	5,519.59
VI	Public Service Ministry.	250,000.00	301,948.00	307,467.59		
VII	External Affairs	5,000.00	183,329.00	112,364.26	70,964.74	
VIII	Economic Development	3,716,000.00	3,806,000.00	1,394,531.74	2,411,468.26	
X	Information	50,000.00	221,050.00	106,632.18	114,417.82	
XI	Home Affairs	926,000.00	2,053,068.00	1,944,104.02	108,963.98	
XII	Local Government	462,000.00	762,600.00	256,845.82	505,754.18	
XIII	Agriculture and Natural Resources	3,927,000.00	5,630,120.00	3,511,687.63	2,118,432.37	
XIV	Trade	120,000.00	131,000.00	61,246.89	69,753.11	
XV	Communications	6,615,000.00	7,746,000.00	4,145,215.13	3,600,784.87	
XVI	Works and Hydraulics	17,355,000.00	25,496,727.00	17,817,100.54	7,679,626.46	
XVII	Education	4,089,000.00	4,389,448.00	2,360,795.17	2,028,652.83	
XVIII	Health	413,000.00	550,968.00	256,904.85	294,063.15	
XIX	Housing and Reconstruction	785,000.00	790,460.00	538,056.32	252,403.68	
XX	Labour and Social Security	54,000.00	114,000.00	61,553.83	52,446.17	
XXI	Finance	5,945,000.00	6,832,500.00	3,017,115.15	3,815,384.85	
		45,257,700.00	66,987,910.00	39,652,008.11	27,341,421.48	5,519.59

SUMMARY

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
Current including Statutory Expenditure	\$ 95,864,638.00	\$ 103,390,697.00	98,207,954.56	\$ 5,627,709.38	\$ 444,966.94
Capital	45,257,700.00	66,987,910.00	39,652,008.11	27,341,421.48	5,519.59
Total	141,122,338.00	170,378,607.00	137,859,962.67	32,969,130.86	450,486.53

S. I. SEYMOUR,
Accountant General (Ag.).

CONTINGENCIES FUND

STATEMENT OF RECEIPTS AND PAYMENTS

Date Advanced	Warrant No.	Ministry/Department	Amount	Date Repaid
			\$	\$
		<u>Outstanding Advances at 31.12.67</u>		
6.12.67	24	Finance - Pensions and Gratuities ..	20,000.00	26.7.68
21.12.67	25	Health - Hospitals and Dispensaries	10,800.00	20.8.68
			30,800.00	
1.6.68	1/1968	Communications - Civil Aviation ..	2,797.00	23.9.68
6.5.68	2/1968	Labour and Social Security - Capital	35,000.00	28.8.68
27.2.68	3/1968	Office of the Prime Minister - Capital	12,000.00	14.8.68
29.3.68	4/1968	Office of the Prime Minister - Capital	22,368.00	14.8.68
29.3.68	5/1968	Finance - Accountant General	20,000.00	26.7.68
27.4.68	6/1968	Finance - Accountant General	10,000.00	26.7.68
16.5.68	7/1968	Trade	96.00	27.8.68
7.6.68	8/1968	External Affairs - Capital	88,604.00	28.8.68
1.6.68	9/1968	Office of the Prime Minister - - Capital	16,500.00	14.8.68
16.5.68	10/1968	Finance - Pensions and Gratuities ..	15,000.00	26.7.68
7.6.68	14/1968	Trade	4,097.00	28.7.68
1.6.68	15/1968	Finance - Accountant General	10,000.00	26.7.68
1.6.68	16/1968	Finance - Accountant General	30,000.00	26.7.68
1.6.68	17/1968	Office of the Prime Minister	3,000.00	14.8.68
4.7.68	19/1968	Finance - Accountant General	25,000.00	26.7.68
25.7.68	20/1968	Communications - Post Office	2,000.00	23.9.68
16.8.68	22/1968	Home Affairs - Capital	27,600.00	16.8.68
28.8.68	26/1968	Finance - Accountant General	5,000.00	28.8.68
24.8.68	27/1968	Agriculture and Natural Resources - Capital	280,000.00	18.10.68
28.8.68	30/1968	Finance - Accountant General	25,000.00	25.9.68
10.10.68	32/1968	Home Affairs - Police	6,000.00	27.11.68
14.10.68	33/1968	Local Government	345.00	19.12.68
14.10.68	35/1968	Agriculture and Natural Resources ..	7,300.00	2.12.68
7.11.68	37/1968	Health - X-Ray	2,710.00	7.12.68
25.10.68	38/1968	Education	6,878.00	13.11.68
25.10.68	39/1968	Information - Capital	80,450.00	19.12.68
24.10.68	40/1968	Housing and Reconstruction	11,600.00	12.11.68
25.10.68	43/1968	Education - Primary, All Age and Secondary Schools	20,000.00	15.11.68
30.10.68	44/1968	Agriculture and Natural Resources ..	4,000.00	2.12.68
30.10.68	46/1968	Economic Development - Capital ..	10,000.00	19.11.68
		TOTAL REPAID IN 1968	814,145.00	

Received	Warrant No.	Ministry/Department	Amount	Date Repaid
			\$	\$
		Brought forward ..	814,145.00	
		Outstanding Advances at 31.12.68		
12.68	51/1968	Home Affairs	374.00	27.10.69
12.68	54/1968	Finance - Accountant General	20,000.00	21.8.69
12.68	55/1968	Finance - Accountant General	2,500.00	21.8.69
12.68	56/1968	Finance	10,500.00	21.8.69
12.68	57/1968	Home Affairs - Capital	12,000.00	27.10.69
12.68	59/1968	Attorney General	14,151.00	21.8.69
12.68	60/1968	Finance - Inland Revenue	4,500.00	21.8.69
12.68	61/1968	Home Affairs - Probation Welfare Service	1,200.00	27.10.69
12.68	62/1968	Finance - Inland Revenue	300.00	21.8.69
12.68	63/1968	Finance - Inland Revenue	3,000.00	21.8.69
12.68	66/1968	Communications - Post Office	3,500.00	27.10.69
12.68	74/1968	Home Affairs - Fire Protection Service	2,000.00	27.10.69
12.68	74/1968	Home Affairs - Capital	3,500.00	27.10.69
		Total ..	891,670.00	

SUMMARY

Outstanding advances as at 31.12.67	\$ 30,800
Advances made during the year	860,870
	\$ 891,670
Less - Repayments during the year	814,145
Outstanding advances as at 31.12.68	\$ 77,525

**CONTINGENCIES FUND
BALANCE SHEET AS AT 31ST DECEMBER, 1968**

	<u>1967</u>	<u>1968</u>	<u>1967</u>	<u>1968</u>
	\$	\$	\$	\$
<u>LIABILITIES</u>			<u>ASSETS</u>	
Contingencies Fund Advance	30,800.00	77,525.00	Accountant General for	
Account			Contingencies Fund Account	
Contingencies Fund Account	469,200.00	422,475.00	Balance as per Cash Book	422,475.00
			Add amount due by the	
			Deposits Fund	77,525.00
				<u>500,000.00</u>
	<u>\$500,000.00</u>	<u>\$500,000.00</u>		<u>\$500,000.00</u>

S.I. Seymour
Accountant General (Ag.)

DEPOSITS FUND ACCOUNT
BALANCE SHEET AS AT 31ST DECEMBER, 1968

	1967	1968	1967	1968	1968
	\$	\$	\$	\$	\$
LIABILITIES					<u>1968</u>
Deposits					
General		7,682,517.64			
Other Governments and Administrations and Statutory Bodies		60,437.34			
		<u>182,452.58</u>			
Deposits for Investment					
General Deposits Fund Account	5,451,645.30	7,925,407.56			
General Revenue Fund Account	35,998,454.65	29,836,958.60			
General Vote Account Current Capital	5,550,700.70	5,258,279.78			
Inter Ministries Clearance Account	29,246,739.28	9,483,984.22			
Accountant General for Deposit Fund Account	5,827,192.28	7,135,482.04			
		<u>7,324,470.09</u>			
	551,004.56	193,488.54	4,951,810.15		
	<u>3,089,926.02</u>				
					6,060,826.74
					13,848,059.34
					145,752.21
					<u>11,913.52</u>
					3,637,839.35
					2,506,156.52
					<u>313,980.78</u>
					3,075,271.95
					9,533,248.60
					28,200,537.36
					<u>259.23</u>
					15,418,300.57
					<u>\$67,158,070.83</u>
	<u>\$85,715,662.79</u>	<u>\$85,715,662.79</u>			
ASSETS					
Cash on Hand					7,787,232.60
Cash at Bank					
Accountant General for Deposit Fund Account					10,088,968.57
Balance as per Cash Book					8,707,789.02
Add Other Bank Accounts					<u>18,796,757.59</u>
Less					
Amount due to the Consolidated Fund					12,658,405.85
					<u>6,138,351.74</u>
Less					
Amount due to the Contingencies Fund					77,525.00
					6,060,826.74
					13,848,059.34
Imprest					145,752.21
Remittances					11,913.52
Advances					
Trusts and Other Funds					3,637,839.35
Public Authorities					2,506,156.52
Personal					
Other Governments and Administrations					313,980.78
Miscellaneous					<u>3,075,271.95</u>
Deposits Invested					9,533,248.60
Disallowance Account					28,200,537.36
Accountant General Clearance Account					<u>259.23</u>
General Vote Account Capital					15,418,300.57
					<u>\$67,158,070.83</u>

S. I. Seymour
Accountant General (Ag.)
Guyana.

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 1968**

LIABILITIES		1968		1967		ASSETS	
	1967	\$	¢	\$	¢	\$	¢
\$							
5,451,645.30		7,925,407.56		4,951,810.15		7,787,232.60	
35,998,454.65		29,836,958.60		174,255.79		145,752.21	
				496,511.02		11,913.52	
8,840,848.85		13,235,884.20		500,000.00		500,000.00	
		36,380.18					
		422,475.00					
		77,525.00				458,540.47	24,706,964.28
500,000.00		500,000.00					
10,466,637.89		17,068,301.05		22,306,149.94		33,568,640.28	
				9,450,744.58		9,533,248.60	
79,751.63		79,809.51		34,367,868.82		28,200,537.36	
1,608,000.00		491,864.84		34,549,359.54		15,418,300.57	
5,550,700.70		5,258,279.78		1,724,853.66			
29,246,739.28		9,483,984.22					
5,827,192.28		7,135,482.04					
551,004.56		193,488.54					
9,821,132.34		12,894,019.89					
<u>\$113,942,107.48</u>		<u>\$111,427,950.32</u>		<u>\$113,942,107.48</u>		<u>\$111,427,950.32</u>	

S. I. Seymour
Accountant General,
Guyana.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1968

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
FUNDED DEBT					
(i) External Loans					
3% Stock (1975/80)	Ordinance 11/1929 Inscribed stock Ordinance 31/1913 Amendment Ordinance 2/1936	\$ 9,600,000.00	\$ 5,295,898.32	\$ 4,885,002.19	Loan floated at 98 per cent on 24th July, 1929 for a term of 40 years. Converted on 1st August, 1949, and repayable on 1st February, 1980, with the option of redemption at par on or after 1st February, 1975 on giving 3 months' notice. A sinking Fund commenced on 1st February 1950. Interest payable on 1st February and August.
3% Stock (1975/80)	do	432,000.00			Stock identical and additional to the above was issued in October, 1929 at 99½ per cent. Conversion was effected along with the above issue.
3% Stock (1959/69)	do	841,920.00			Floated at 96 per cent on 2nd May, 1934, for a period of 35 years with option of redemption at par on or after 1st May, 1959, on giving 3 months' notice. A sinking Fund commenced on 1st November, 1934. Interest payable on 2nd May and 2nd November.
3% Stock (1959/69)	do	1,007,623.76	1,782,645.94	1,884,617.69	Stock at 99 per cent identical with the above issued on 1st January, 1936 for a period of 33 years. A sinking Fund commenced on 1st May, 1950. Interest payable on 1st May and 1st November.
3½% Stock 1962/72	Ordinance 26/1941	3,888,000.00	3,175,323.06	3,168,236.50	\$2,064,000 of this issue was raised by converting at par on 20th January, 1942, the 5½% ord. 6/1916 (17th Issue) and the balance was floated in 1st July, 1942 at 100½ per cent. The period of the loan is 30 years with option of redemption at par on or after 1st July, 1962, on giving 3 months' notice. A Sinking Fund commenced on 1st January, 1943. Interest payable on 1st January and 1st July.
5% Stock (1980/85)	Ordinance 55/1955	16,992,000.00	3,219,068.99	3,165,104.78	Floated at 96.105 per cent on 30th April, 1956 for a period of 29 years with option of redemption at par on or after 15th March, 1980, on giving 3 months' notice. A Sinking Fund commenced on 15th September. Interest payable 15th March and 15th September. In addition a Supplementary Sinking Fund in respect of the Loan raised under Ord. 55/1955 commenced in 1956.
SUPPLEMENTARY SINKING FUND			1,236,084.92	1,214,754.05	
TOTAL External Loans		32,761,543.76	14,709,021.23	14,317,715.21	

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans 3% Debentures (1976/86)	Ord. 5/1945	\$ 5,000,000.00	\$ 1,824,928.10	\$ 1,426,878.04	Issued at par on 1st January, 1946, for a period of 40 years with option of redemption at par on or after 1st January, 1976. A Sinking Fund commenced on 1st January, 1946. Interest payable 1st January and 1st July.
3% Debentures (1966/71)	Ord. 9/1951	800,000.00	737,765.07	753,376.03	Issued at par on 2nd July, 1951 for 20 years with option of redemption at par after 15 years on giving 6 months' notice. A Sinking Fund commenced 1st July, 1954. Interest payable 1st January and 1st July.
4 1/2% Debentures 1st Issue (1966/86)	Ord. 17/1953	1,534,300.00	421,766.41	390,360.45	Issued at par on 31st December, 1956 for a period of 30 years with option of redemption at par on or after 1st January, 1966 or on giving 6 months' notice. A Sinking Fund commenced 1st January, 1959. Interest payable 1st January and 1st July.
4 1/2% Debentures 2nd Issue (1967/87)	Ord. 7/1953	1,313,750.00	315,474.64	292,909.06	A further issue at par was raised on 1st January, 1957, for a period of 30 years with option of redemption at par on or after 1st January, 1967 on giving 6 months' notice. A Sinking Fund commenced on 1st January, 1960. Interest payable 1st January and 1st July.
6% Debentures 1st Issue (1969/79)	Ord. 54/1956	3,600,000.00	1,068,717.02	1,015,035.40	Issued on 1st January, 1959 for a period of 20 years with option of redemption at par on or after 1st June, 1969 on giving 6 months' notice. Sinking Fund commenced on 1st June, 1962. Interest payable on 1st June and 1st December.
5 1/2% Debentures 2 Issue (1969/79)	Ord. 54/1956	5,000,000.00	1,411,336.38	1,308,373.87	A further issue of £98 per cent raised on 1st December 1959 for a period of 20 years with option of redemption at par on or after 1st December, 1969 on giving 6 months' notice. Sinking Fund commenced on 1st December, 1962. Interest payable on 1st June and 1st December.
5 1/2% Debentures (1973/88)	Ord. 13/1958	300,000.00	54,283.24	51,519.73	Issued on 1st December, 1958 for a period of 30 years with option of redemption on or after 1st November, 1973, on giving 6 months' notice. Sinking Fund contribution commenced 1st November, 1961. Interest payable 1st May and 1st November.

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans (Cont'd)					
6% Debentures 1st Issue (1971/81)	Ord. 9/1960	\$ 2,500,000.00	\$ 489,539.68	\$ 466,691.50	Issued at par on 1st December, 1961, for a period of 20 years with option of redemption at par on or after 1st December, 1971 on giving 6 months' notice. Sinking fund commenced on 1st December, 1964. Interest payable on 1st June and 1st December.
6% Debentures 2nd Issue (1974/84)	Ord. 9/1960	2,000,000.00	191,805.24	188,188.26	A further issue at par on 1st August, 1964 for a period of 20 years with option of redemption at par on or after 1st August, 1974, on giving 6 months' notice. Sinking fund commenced on 1st August, 1966. Interest payable 1st February and 1st August.
Treasury Savings Certificates (1968/71/74)	Ord. 12/1965	2,844,190.54	1,510,849.14	1,517,987.32	Issued in 1965 and redeemable on or after 3 1/2 years at a premium of 10% on or after 6 1/2 years at a premium of 40% on or after 9 1/2 years at a premium of 100%. A Sinking fund commenced 1st January, 1965.
7% Debentures 1st Issue (1975)	Ord. 15/1965	2,821,850.00	456,071.78	457,324.03	Fixed date debentures issued at par on 1st September, 1965 for a period of 10 years. Interest payable 1st March and 1st September.
7% Debentures 2nd Issue (1975)	Ord. 15/1965	2,526,250.00	404,679.82	410,510.72	A further issue identical with above issued at par on 1st December, 1965 for a period of 10 years. Interest payable 1st June and 1st December.
Treasury Savings Certificates (1969/72/76)	Ord 22/1966	242,550.00	73,283.72	71,555.68	Issued in 1966 and redeemable on or after 3 1/2 years at a premium of 10% on or after a period of 6 1/2 years at a premium of 40% on or after a period of 10 years at a premium of 100%.
7% Debentures 1st Issue (1986)	Ord. 22/1966	805,850.00	28,689.76	28,689.76	Issued at par on 15th June, 1966 for a period of 20 years. Sinking fund commenced 15th June, 1968. Interest payable on 15th June and 15th December.

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans (cont'd)					
7% Debentures (1986) 2nd Issue	Ord. 22/1966	\$ 215,400.00	\$ 3,884.22	\$ 3,884.22	Issued at par on 15th September, 1966 for a period of 20 years. Sinking Fund commenced on 15th September, 1968. Interest payable on 15th March and 15th September.
7% Debentures 3rd Issue (1986)	Ord. 22/1966	22,850.00	407.00	407.00	Issued at par on 15th December, 1966 for a period of 20 years. Sinking Fund commenced on 15th December, 1968. Interest payable 15th June and 15th December.
7% Debentures 4th Issue (1977)	Ord. 22/1966	446,600.00			Issued at par on 1st July, 1967 for a period of 10 years. Sinking Fund will commence not later than 1st July, 1969. Interest payable 1st January and 1st July.
7% Debentures 5th Issue (1977)	Ord. 22/1966	477,250.00			Issued on 16th September, 1967 and redeemable at par on 16th September, 1977. Sinking Fund will commence not later than 16th September, 1969. Interest payable 16th March and 16th September.
7% Debentures 6th Issue (1977)	Ord. 22/1966	266,750.00			Issued on 16th December, 1967 and redeemable at par on 16th December, 1977. Sinking Fund will commence not later than 16th December, 1969. Interest payable on 16th June and 16th December.
7% Debentures 7th Issue (1978)	Ord. 22/1966	2,369,500.00			Issued on 1st July, 1968 and redeemable at par on 1st July, 1978. Sinking Fund will commence not later than 1st July, 1970. Interest payable on 1st January and 1st July.

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans (cont'd)					
7% Debentures 8th Issue (1978)	Ord. 22/1966	\$ 173,550.00	\$ 0	\$ 0	Issued on 16th September, 1968 and redeemable at par on 16th September, 1978. Sinking Fund will commence not later than 16th September, 1970. Interest payable on 16th March and 16th September.
7% Debentures 9th Issue (1978)	Ord. 22/1966	45,000.00	0	0	Issued on 1st October, 1968 and redeemable at par on 1st October, 1978. Sinking Fund will commence not later than 1st October, 1970. Interest payable on 1st April and 1st October.
7% Debentures 10th Issue (1978)	Ord. 22/1966	137,300.00	0	0	Issued on 16th December, 1968 and redeemable at par on 16th December, 1978. Sinking Fund will commence not later than 16th December, 1970. Interest payable on 16th June and 16th December.
TOTAL Internal Loans		35,442,940.54	8,993,481.22	8,383,691.07	

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<p><u>Unfunded Debt Internal Loans</u></p> <p>7% Equated Annuity Debentures - 1st Issue (1975)</p>	<p>Ord. 15/1965</p>	<p>\$ 5,178,150.00</p>	<p>\$ 1,199,777.36</p>	<p>\$ 3,978,372.64</p>	<p>Equated annuity debentures issued on 1st September, 1965; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st March and 1st September. The first instalment commenced on 15th March, 1966, and the final instalment will be paid on 1st September, 1975.</p>
<p>7% Equated Annuity Debentures - 2nd Issue (1975)</p>	<p>do</p>	<p>53,900.00</p>	<p>12,488.63</p>	<p>41,411.37</p>	<p>Equated annuity debentures issued on 1st December, 1965, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st December and 1st June. The first instalment commenced on 1st June, 1966, and the final instalment will be paid on 1st December, 1975.</p>
<p>7% Equated Annuity Debentures - 1st Issue (1986)</p>	<p>Ord. 22/1966</p>	<p>5,799,900.00</p>	<p>367,133.67</p>	<p>5,432,766.33</p>	<p>Equated annuity debentures issued on 15th June, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th December and 15th June. The First instalment commenced on 15th December, 1966, and the final instalment will be paid on 15th June, 1986.</p>
<p>7% Equated Annuity Debentures - 2nd Issue (1986)</p>	<p>do.</p>	<p>527,550.00</p>	<p>26,219.23</p>	<p>501,330.77</p>	<p>Equated annuity debentures issued on 15th September, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th March and 15th September. The first instalment commenced on 15th March, 1967 and the final instalment will be paid on 15th September, 1986.</p>

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<p>Unfunded Debt Internal Loans (cont'd) 7% Equated Annuity Debentures - 3rd Issue (1986)</p>	<p>Ord. 22/1966</p>	<p>\$ 476,350.00</p>	<p>\$ 23,674.59</p>	<p>\$ 452,675.41</p>	<p>Equated annuity debentures issued on 15th December, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th June and 15th December. The first instalment commenced on 15th June, 1967 and the final instalment will be paid on 15th December, 1986.</p>
<p>7% Equated Annuity Debentures - 4th Issue (1977)</p>	<p>do.</p>	<p>550.00</p>	<p>39.60</p>	<p>510.40</p>	<p>Equated annuity debentures issued on 1st July, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment commenced on 1st January 1968 and the final instalment will be paid on 1st July, 1977.</p>
<p>7% Equated Annuity Debentures - 5th Issue (1977)</p>	<p>do.</p>	<p>118,600.00</p>	<p>8,539.20</p>	<p>110,060.80</p>	<p>Equated annuity debentures issued on 16th September, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment commenced on 16th March, 1968 and the final instalment will be paid on 16th September, 1977.</p>
<p>7% Equated Annuity Debentures - 6th Issue (1977)</p>	<p>do.</p>	<p>1,230,900.00</p>	<p>88,624.80</p>	<p>1,142,275.20</p>	<p>Equated annuity debentures issued on 16th December, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1968 and the final instalment will be paid on 16th December, 1977.</p>

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<p>Unfunded Debt Internal Loans (cont'd)</p>					
<p>8% Debentures (1977)</p>	<p>Ordinance 22/1966</p>	<p>\$ 6,300,000.00</p>	<p>\$ 630,000.00</p>	<p>5,670,000.00</p>	<p>Issued on 14th December, 1967 re Refinancing of the Rice Industry. Principal payable in half-yearly instalments of one twentieth of entire sum, together with interest due for the half year on the balance outstanding during that period.</p>
<p>Guyana Savings Bond</p>	<p>do.</p>	<p>208,625.00</p>	<p>250.00</p>	<p>208,375.00</p>	<p>Issued at monthly intervals commencing on 1st November, 1967; redeemable either 5 years after issue at premium of 40% (equivalent to 7½% compound interest) or 9 years after issue at double the face value of the bond (equivalent to 7½% compound interest). In addition Government will purchase the bonds at prices prescribed in the prospectus.</p>
<p>7% Debentures Equated Annuity Debentures - 7th Issues (1978)</p>	<p>Ordinance 22/1966</p>	<p>70,150.00</p>		<p>70,150.00</p>	<p>Equated annuity debentures issued on 1st July, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment will be paid on 1st January, 1969 and the final instalment on 1st July, 1978.</p>
<p>7% Equated Annuity Debentures - 8th Issue (1978)</p>	<p>do.</p>	<p>826,400.00</p>		<p>826,400.00</p>	<p>Equated Annuity debentures issued on 16th September, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment will be paid on 16th March, 1969 and the final instalment on 16th September, 1978.</p>
<p>7% Equated Annuity Debentures - 9th Issue (1978)</p>	<p>do.</p>	<p>72,250.00</p>		<p>72,250.00</p>	<p>Equated Annuity debentures issued on 1st October, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment will be paid on 1st April, 1969 and the final instalment on 1st October, 1978.</p>
<p>7% Equated Annuity Debentures - 10th Issue (1978)</p>	<p>do.</p>	<p>879,300.00</p>		<p>879,300.00</p>	<p>Equated annuity debentures issued on 16th December, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment will be paid on 16th June, 1969 and the final instalment on 16th December, 1978.</p>
<p>Unfunded Debt - Total Internal Loans 21,742,625.00 2,356,747.08 19,385,877.92</p>					

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<p><u>Unfunded Debt</u> <u>External Loans</u></p>					
<p>Commonwealth Development and Welfare Loans</p>		<p>\$ ¢ 1,177,631.62</p>	<p>\$ ¢ 877,432.28</p>	<p>\$ ¢ 300,199.34</p>	<p>The amounts outstanding is made up as follows:- (a) D446 & A(i) Purchase of Rice Mill } 282,606.82 (ii) Rice Cultivation - } Mahaicony/Abary } (b) D537 Rural Housing Development 1,658.62 (c) R45 & A Corentyne Drainage and 15,387.00 Irrigation Block III (d) D546 Drainage and Irrigation Block field/Whim 546.90 <u>300,199.34</u></p>
<p>United Kingdom Exchequer Loans</p>		<p>67,899,201.60</p>	<p>10,799,138.75</p>	<p>57,100,062.85</p>	<p>(a) (i) Raised by 10 issues over the period 1945-1950. Repayable by 20 equated annuities at 3½% from 1.1.56. (a)(ii) Raised by 4 issues over the period 1945-1950. Free of interest for 3 years and thereafter repayable by 10 equated annuities at 3½%. (b) Raised by 10 issues over the period 1945-1956. Repayable by 20 equated annuities at 3%. (c) Raised by 12 issues over the period 1946-1952. Free of interest for 5 years and thereafter repayable by 15 equated annuities at 3½%. (d) Raised by 7 issues over the period 1945-1949. Free of interest for 5 years and thereafter repayable by 15 equated annuities at 3½%. Raised by 32 issues during the period 1958 to 1966. Repayable by 25 equated annual instalments with interest varying between 5½% to 7 ½%.</p>
<p>United Kingdom Development Loans</p>		<p>8,037,909.97</p>		<p>8,037,909.97</p>	<p>Raised by 15 issues during the period September 1966 to December 1968 - (i) 3 issues totalling \$214,041.60 repayable free of interest by 18 equal annual instalments beginning in 1974. (ii) 13 issues totalling \$3,496,800 repayable at 6 5/8% interest. Interest is chargeable after a grace period which ends in 1972. Capital repayable by half-yearly instalments commencing in April, 1969 and ending April, 1992.</p>

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Unfunded Debt External Loans (cont'd.).					
United Kingdom Development Loan (cont'd)		\$ ¢	\$ ¢	¢	(iii) 2 issues totalling \$2,064,638.56 repayable in 25 years with interest at the rate of 7 3/4% per annum. Interest is chargeable after a grace period which ends on 5th March, 1973.
Barclays Overseas Development Corporation.. ..	Ord. 30/1960	1,200,000.00		1,200,000.00	(iv) The terms and conditions of the remaining 7 issues totalling \$2,262,429.81 not yet agreed.
Commonwealth Development Corporation.. ..	Legislative Council Resolution L11 dated 19th December, 1952	4,536,000.00	1,815,687.20	2,720,312.80	Raised on 31st December, 1960 for the purpose of applying towards the purchase of all issued shares of the Demerara Electric Co. Ltd. Interest at 7% payable quarterly on 31st March, 30th June, 30th September and 31st December. Repayable in one amount at the expiration of 10 years.
Taylor Woodrow (Overseas Ltd.) Bank of Guyana Building		1,631,005.70	890,268.60	740,737.10	Agreement entered into with Commonwealth Development Corporation re loan to the Guyana Rice Development Company. Loan became due and payable on 30th April, 1966. Interest payable at the rate of 7 1/2% per annum.
International Bank for Re- construction and De- velopment	Ord. 13/1960	1,672,826.72	1,344,792.72	328,034.00	Repayable on 25th October, 1970 with interest at the rate of 5 1/2% and 5%. <u>Note:</u> Due to the devaluation of the G\$ the amount of this loan increased from \$1,671,566.09 to \$1,672,826.72.

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Unfunded Debt External Loans (cont'd)					
United States Agency for International Development (i) Atkinson Field/ McKenzie Road ..	Ord. 22/1966	\$ ¢ 13,167,748.66	\$ ¢	\$ ¢ 13,167,748.66	Loan Agreement for US \$7,500,000; interest payable semi-annually in US dollars on unpaid principal and unpaid interest due, at the rate of 1% per annum during the first 10 years after the first disbursement and 2% per annum thereafter in both cases computed on the basis of 365 days a year. Repayment in US dollars over a period not exceeding 40 years as follows:- in 61 equal semi-annual instalments, the first instalment to be due and payable 9½ years after the first interest payment is due.
(ii) Private Investment Fund	do.	998,395.24		998,395.24	Loan agreement for US\$2,000,000. Terms and conditions of repayment same as for Atkinson Field/McKenzie Highway Loan.
(iii) Feasibility Studies	Ord. 22/1966	1,443,684.96	/	1,443,684.96	Loan Agreement for .US \$1,600,000. Terms and conditions of repayment same as at (i).
(iv) Corentyne/West Demerara Roads ..	do.	504,923.06		504,923.06	Loan Agreement for US \$7,500,000. Terms and conditions of repayment same as at (i).
(v) Atkinson Airport Improvement	do.	1,369,123.02		1,369,123.02	Loan Agreement for US \$1,100,000. Terms and conditions of repayment same as at (i).
United States Agency for International Development (vi) Civil Works Project	Ord. 22/1966	528,155.13		528,155.13	Loan Agreement for US \$2,500,000. Rate of interest is 3% per annum and is payable semi-annually. First, interest payment due 6 months after 1st disbursement. Principal repayable within 30 years from date of 1st disbursement in approximately fifty-one semi-annual instalments. The first instalment of principal is payable 4½ years after the date on which the 1st interest payment is due.

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
(vii) Water Supply Improvement Project	do.	\$ 33,945.14	\$ 0	\$ 33,945.14	Loan agreement for U.S. \$2,600,000. The 1st payment of interest shall be due and payable not later than 6 months after the first disbursement at the rate of 2% per annum for 10 years following the date of 1st disbursement and 2% per annum thereafter on the outstanding balance of principal and on any due and unpaid interest. Principal is payable in 61 approximately equal semi-annual instalments commencing 9½ years after the date on which the 1st. interest payment is due.
CANADIAN LOANS					
(i) Central Surveys and Topographic Mapping Phase I	Ord. 22/1966	2,239,533.51	\$ 0	2,239,533.51	Loan Agreement for Canadian \$1,800,000. Repayable free of interest in eighty semi-annual instalments commencing on 31st March, 1977, and ending on 30th September, 2016.
(ii) Control Surveys and Topographic Mapping Phase II	Ord. 22/1966	852,959.80	\$ 0	852,959.80	Loan Agreement for Canadian \$1,300,000. Repayable free of interest in eighty semi-annual instalments commencing on 30th September, 1978 and ending on 31st March, 2018.
(iii) Purchase of Aircraft	Ord. 22/1966	816,594.70	\$ 0	816,594.70	Loan Agreement for Canadian \$500,000. Repayable free of interest in eighty semi-annual instalments commencing on 31st March, 1978 and ending on 30th September, 2017.
TOTAL - EXTERNAL LOANS ..		108,109,638.83	15,727,319.55	92,382,319.28	
TOTAL - INTERNAL LOANS ..		21,742,625.00	2,356,747.08	19,385,877.92	
TOTAL - UNFUNDED DEBT ..		129,852,263.83	18,084,066.63	111,768,197.20	
TOTAL - FUNDED DEBT ..				68,204,484.30	
TOTAL				179,972,681.50	

SUMMARY

Description	Amount Outstanding	SINKING		FUNDS		
		Ledger Value		Mean Market Value		
		Internal	External	Amount	Internal	External
Funded Debt	\$ 68,204,484.30	\$ 35,442,940.54	\$ 32,761,543.76	\$ 23,702,502.45	\$ 14,709,021.23	\$ 8,383,691.07
Unfunded Debt	111,768,197.20	19,385,877.92	92,382,319.28	23,702,502.45	22,701,406.28	14,317,715.21
TOTAL	179,972,681.50	54,828,818.46	125,143,863.04	23,702,502.45	14,709,021.23	8,383,691.07
Short Term Borrowings						
Treasury Bills.. .. .	17,068,301.05	17,068,301.05				
Bank Overdraft.. .. .	898,618.11	898,618.11				
Joint Consolidated Fund ..	491,864.84		491,864.84			
	198,431,465.50	72,795,737.62	125,635,727.88	23,702,502.45	14,709,021.23	8,383,691.07
				22,701,406.28		14,317,715.21

SUMMARY OF EXTERNAL LOANS

Amount payable in U.S. Dollars	G\$ 18,374,009.21	U.S.	\$ 9,187,004.60
Amount payable in Canadian Dollars	3,909,088.01	Canadian	\$ 2,113,020.54
Amount payable in £ Sterling	103,352,630.66	£ Sterling	£ 21,531,798.1s. 1d.
	<u>G\$ 125,635,727.88</u>		

In addition the Crown Agents have certified that the sum of £15,585. 11s. 7d. (G\$74,810.78) British Guiana (Demerara Railway) Permanent Annuities and the sum of £49,824 (G\$239,155.20) British Guiana (Demerara Railway) 4% Perpetual Stock were registered in their books of Annuities and Stock as at the 31st December, 1968. The market value of the Annuities and Stock were G\$598,486.24 and G\$78,921.22 respectively at 31st December, 1968.

S. I. Seymour
 Accountant General (Ag.)
 Guyana.
 11th May, 1971

THE CONSOLIDATED FUND AT 31ST DECEMBER, 1968

Loaned to	Total of Loans Made	Amount Outstanding I.1.68	Amounts Repaid I.1.68 31.12.68	Balance Outstanding 31.12.68	Terms of Loan
Mayor and Town Council, Georgetown Sewerage	\$ 2,500,079.84	895,822.11	57,262.30	838,559.81	Repayable by a fixed annual charge of \$84,136.96 ceasing in 1980. Interest 3% per annum.
Mayor and Town Council, Georgetown Municipal Water Supply	853,250.00	362,705.01	23,184.63	339,520.38	Repayable by a fixed annual charge of \$34,065.78 ceasing in 1980. Interest 3% per annum.
Mayor and Town Council, Georgetown Replanning Scheme	32,380.69	10,169.79	1,922.36	8,247.43	Repayable in annuities of \$2,278.34 over 20 years from 1953. Interest 3½%.
Mayor and Town Council, Georgetown Pctable Water Supply	463,702.00	119,840.78	28,432.10	91,408.68	Repayable in annuities of \$32,626.53 over 20 years from 1953. Interest 3½%.
Central Housing and Planning Authority Rural Housing Department in Essequebo	37,103.44	5,660.34	-	5,660.34	Repayable in annuities in 20 years from 1946. Interest 3%.
Local Authorities Bloemfield/ Whim Improvement of Drainage and Irrigation	49,723.18	24,491.27	-	24,491.27	Free of interest for 5 years and then repayable in 15 equal annuities. Interest 3½%
Housing Loan to Public Officers	480,000.00	100,264.44	-	100,264.44	Varying periods by Public Officers. Interest 3½%
Housing Loan to Public Officers	300,000.00	300,000.00	-	300,000.00	Repayable in 30 years by sinking fund contributions with effect from 1961. Interest 3½%

Loaned to	Total of Loans Made	Amount Outstanding I. 1. 68	Amounts Repaid I. 1. 68 31.12.68	Balance Outstanding	Terms of Loan
	\$	\$	\$	\$	
Local Authorities Block III, Corentyne for Improvement of D & I area	246,251.05	88,702.19	-	88,702.19	Free of interest 5 years and then repayable in 10 equated annuities. Interest 3½%
New Amsterdam - Improvement of Water Supply	187,500.00	187,500.00	-	187,500.00	Loan of \$375,000.00. Council to reimburse Government 50% of interest and Sinking Fund charges.
Extension of Pure Water Supply Georgetown	419,067.08	419,067.08	-	419,067.08	Loan of \$833,134.15. Council to reimburse Government 50% of interest and Sinking Fund charges.
Reconstruction of Sea Wall Sluice	70,027.24	70,027.24	-	70,027.24	Repayable in 20 years. Interest 4%
Agricola	19,220.00	4,756.00	1,000.00	3,766.00	Loan for 10 years at 6%
Ann's Grove-Two-Friends	3,000.00	428.58	428.58	-	Loan for 7 years at 4%
Adventure	1,950.00	975.00	195.00	780.00	Loan for 10 years at 6%
Alexander Village	11,500.00	4,928.56	1,642.86	3,285.70	Loan for 7 years at 6%
Bartice	12,000.00	4,800.00	1,200.00	3,600.00	Loan for 10 years at 6%
Bel-Air, West Coast Berbice	10,500.00	3,988.80	-	3,988.80	Loan for 10 years at 6%
Beterverwagting-Triumph	36,900.00	16,714.28	3,557.14	13,157.14	Loan for 10 years at 6%
Best	3,500.00	2,187.50	437.50	1,750.00	Loan for 8 years at 6%
Baxton	72,700.00	45,193.73	2,450.00	42,743.73	Loan for 8 years at 6%
Buxton-Friendship	5,000.00	2,500.00	-	2,500.00	Loan for 7 years at 6%
Canals Polder	9,000.00	5,142.82	1,285.72	3,857.10	Loan for 15 years at 4%
Canefield-Erdeavour-Amsterdam	7,500.00	1,000.00	-	1,000.00	Loan for 15 years at 6%
Clonbrook	5,000.00	5,000.00	-	5,000.00	Loans to be repaid at the rate of
Crabwood Creek	25,000.00	10,000.00	2,500.00	7,500.00	
	39,050.00	98,479.50	-	98,479.50	

Loaned to	Total of Loans Made	Amount Outstanding 1.1.68	Amounts Repaid 1.1.68 31.12.68	Balance Outstanding 31.12.68	Terms of Loan
Central Leguan	7,000.00	4,340.00	340.00	4,000.00	Loan for 7 years at 6%
D'Edward	2,000.00	800.00	800.00	-	Loan for 5 years at 6%
Fyrish	4,500.00	758.58	750.00	8.58	Loan to be repaid at the rate of 6%
Golden Grove-Nabaclis	10,000.00	2,409.19	2,409.19	-	Loan for 7 years at 6%
Good Intent-Sisters	6,450.00	1.28	-	1.28	Loan for 12 years at 5%
Hopetown	13,600.00	4,594.28	-	4,594.28	
Huist Dieren	25,000.00	6,817.97	700.00	6,117.97	Loans to be repaid at the rate of 6%
Kingelly	11,500.00	3,286.55	842.85	2,443.70	Loan for 7 years at 6%
Kitty and Alexanderville	13,000.00	1,576.20	1,300.00	276.20	
La Grange	4,630.00	364.79	180.54	184.25	Loan for 10 years at 6%
Lancaster Manchester	19,598.60	16,658.81	-	16,658.81	Loan for 20 years at 6%
Limlair	8,700.00	5,658.85	-	5,658.85	Loan for 7 years at 6%
Lodge	30,322.09	25,206.74	2,918.02	22,288.72	
Lot 27	6,000.00	399.45	-	399.45	Loan for 5 years at 6%
Lot 52 - 56	6,000.00	35.00	-	35.00	Loan for 5 years at 6%
Lot 57 - 66	42,000.00	14,000.00	8,000.00	6,000.00	
Lot 67 - 74	15,000.00	1,933.48	1,000.00	933.48	Loan for 15 years at 4%
Lot 78 - 79	13,850.00	7,599.51	843.25	6,756.26	
Mahaica-Helena-Supply	4,000.00	800.59	.59	800.00	Loan for 10 years at 6%
Mahaicony Central	20,700.00	15,376.69	1,299.78	14,076.91	
Mahaicony Eastern	12,000.00	10,285.72	1,714.29	8,571.43	Loan for 7 years at 7%
Mocha	4,100.00	2,870.00	-	2,870.00	Loan for 10 years at 6%
Meadow Bank	3,300.00	1,320.00	-	1,320.00	Loan for 10 years at 6%
Morawhanna	8,957.00	4,957.95	1,194.28	3,763.67	Loan for 10 years at 6%
North Klien Pouderoyen	2,000.00	200.00	200.00	-	Loan for 10 years at 6%
Newtown	19,000.00	17,000.00	1,900.00	15,200.00	Loan for 10 years at 7%
Plaisance	40,533.00	22,225.09	1,673.29	20,551.80	Loan for 15 years at 7%
Plaisance-Sparendam	24,500.00	11,923.31	1,000.00	10,923.31	
Queenstown	8,500.00	6,692.00	650.00	6,042.00	
Rosignol	5,500.00	3,500.00	500.00	3,000.00	

Loaned to	Total of Loans Made	Amount Outstanding 1.1.68	Amounts Repaid 1.1.68 31.12.68	Balance Outstanding 31.12.68	Terms of Loan
Rosehall	35,000.00	17,500.00	1,000.00	16,500.00	
Sparendaam	9,900.00	6,106.66	1,666.66	4,440.00	
Sheet Anchor and Palmyra	9,350.00	2,503.08	559.63	1,943.45	
Stanleytown	5,800.00	4,060.00	580.00	3,480.00	
Suddie	2,705.00	59.51	-	59.51	
Whim	20,000.00	1,584.96	500.00	1,084.96	
Wel daad	2,200.00	1,738.30	640.00	1,098.30	Loan for 5 years at 6%
Temporary Loans to Local Authorities	25,677.85	18,677.85	2,665.70	16,012.15	M.P. 295/1/2 Loan for 15 years at 4%
Fisheries Development Loans	17,857.32	37.07	-	37.07	
Loan to rice growers and Food Production loans	1,796,211.43	210,331.35	105.59	210,225.76	M.P. 140/7/20/14. Ordinance 2/1922 - Repayable at the end of crop at 3%
Loans to Y.M.C.A. - New Amsterdam	5,300.00	4,900.00	-	4,900.00	S.W. 21/56. Interest free
Loans to Pomeroon Farmers	4,724.46	3,087.53	-	3,087.53	Leg. Co. Ad. Hoc. Committee
Loans to construction of houses for settlers at Cane Grove	116,810.27	50,866.08	-	50,866.08	M.P. 265/1/2. Rate 4%. Number of years. Various
Loans to University students	855,493.06	737,590.01	171,237.24	684,255.82	
Loans to Drainage and Irrigation Board - Mosquito Hall	35,000.00	12,765.84	-	12,765.84	S.W. 14/48. Loan for 20 years at 4%
Proprietor - Pln. Elizabeth Ann	6,499.67	6,199.67	-	6,199.67	ORD. 11/1953. Loan for 5 years at 6%
Loans to Hindu Religious Society	85,180.00	85,180.00	-	35,180.00	No fixed terms. F.S.G. 363/53
Loans to settlers - Anna Regina	70,142.00	215.00	-	215.00	M.P. 140/7/20/14
Loans to Georgetown Town Council - Sussex Street Canal	69,156.70	41,494.02	13,831.34	27,662.68	S.W. 23/59 (211)563/57. Repayable in 5 years after completion of works at

Lent to	Total of Loans Made	Amount Outstanding 1.1.68	Amounts Repaid 1.1.68	Balance Outstanding 31.12.68	Terms of Loan
\$	\$	\$	\$	\$	
Block III - Cattle Pastures ..	96,535.71	96,535.71	-	96,535.71	F.S.G. 276/56. Loans for 20 years at 4%
Loan to Proprietor, Pln. Ridge Wakenaam ..	2,557.88	2,557.88	-	2,557.88	Loan for 7 years at 6%. S.W.24/58
Loans to Domestic for Canada ..	24,978.50	2,087.53	-	2,087.53	Loans to each batch repayable in 2 years.
Loans to Rosehall Village - Permanent Drainage System ..	68,500.00	54,800.02	-	54,800.02	Repayable in 30 years at 4%
Reconditioning of North Klien Polderoyen Drainage Improvement Works ..	39,569.64	29,017.73	1,318.99	27,698.74	Ord. in Council No. 62/1958 Loan for 30 years at 4%
Drainage Improvement Works Manchester-Lancaster Country District ..	4,165.64	4,165.64	-	4,165.64	
Recruitment of Farm Workers ..	12,735.43	1,830.36	-	1,830.36	S.W.27/60. Loans to each batch repayable in 2 years at 6%
Loan to Mara Settlers - Purchase of Pure Grain Padi ..	1,250.00	768.44	18.63	270.00	Executive Council 17/5/61(375). Repayable on reaping crop at 6%
Lesbikuri Rice Mill Coop Society ..	56,148.37	56,148.37	-	56,148.37	C.D.338/56/3/B. Repayable in 20 years at 7%
Mibikuri/Johanna Rice Mill Coop Society ..	89,942.86	89,942.86	-	89,942.86	Repayable in 20 years at 7%
Johanna/Yakusari Rice Mill Society ..	60,340.62	60,340.62	-	60,340.62	Repayable in 20 years at 7%
La Retraite Village District ..	17,873.00	15,600.63	-	15,600.63	D.I. 18/1/12. Repayable in 30 years at 6%
Loan to Printing and Publishing Workers Coop Society Ltd ..	16,500.00	16,500.00	-	16,500.00	Repayable in 5 years at 6%
Loan to Hyde Park Pig Rearing ..	5,000.00	5,000.00	-	5,000.00	

Loaned to	Total of Loans Made	Amount Outstanding 1.1.68	Amounts Repaid 1.1.68 31.12.68	Balance Outstanding 31.12.68	Terms of Loan
	\$	\$	\$	\$	
Loan to Coop Training Institute	6,000.00	6,000.00	-	6,000.00	
Loan to Parika Pig Rearing Co-op Society	5,000.00	4,000.00	-	4,000.00	Repayable in 5 years at 6%
Transport and Harbours Department	430,000.00	430,000.00	-	430,000.00	
Five Star Transport Coop Society Limited	6,000.00	6,000.00	300.00	5,700.00	
Garment Manufacturers Coop Society Limited	9,000.00	9,000.00	375.00	8,625.00	
Akara Transport Coop Society Limited	6,000.00	6,000.00	-	6,000.00	
Aliki Coop Society	10,000.00	10,000.00	-	10,000.00	
Den Amstel-Fellowship	37,434.33	35,746.33	-	35,746.33	
Drainage and Irrigation Works Fyrish	7,386.50	7,386.50	-	7,386.50	
East Demerara Water Conservancy - Land of Canaan Sluice	270,555.84	254,656.75	4,549.01	250,107.74	
Essequibo Coast Pig Rearing	6,500.00	6,500.00	-	6,500.00	
Joppa Farm Pig Rearing Coop Society Limited	5,000.00	5,000.00	-	5,000.00	
Supply La Bonne Mere Producers Coop Society	9,000.00	9,000.00	-	9,000.00	
P. S. Ministry of Economic Development for Guyana Marketing Corporation	310,400.00	400.00	-	400.00	

Loaned to	Total of Loans Made	Amount Outstanding 1.1.68	Amounts Repaid 1.1.68-31.12.68	Balance Outstanding 31.12.68	Terms of Loan
Government Produce Depot-Georgetown	42,000.00	42,000.00		42,000.00	
Government Produce Depot-New Amsterdam	5,000.00	5,000.00		5,000.00	
Government Food Processing	75,000.00	75,000.00		75,000.00	
Milk Pasteurisation Plant	20,000.00	20,000.00		20,000.00	
Ham and Bacon Factory	25,000.00	25,000.00		25,000.00	
Guyana Credit Corporation	16,013,028.67	16,013,028.67		16,013,028.67	
Guyana Airways Corporation	930,000.00	930,000.00		930,000.00	
Guyana Electricity Corporation	9,901,157.67	9,901,157.67		9,901,157.67	
Guyana Development Corporation	70,000.00	70,000.00		70,000.00	
Guyana Rice Marketing Board	4,500,000.00	4,500,000.00	3,000,000.00	1,500,000.00	Subscription towards 160 shares of U.S. \$1,000 each of capital stocks of the Bank
Guyana Marketing Corporation	304,243.20	304,243.20		304,243.20	
International Bank for Reconstruction and Development - Part	149,293.37	149,293.37		149,293.37	Subscription towards 100 shares of the Association valued \$810.00 (U.S.)
International Development Association - Part	153,361.24	153,361.24		153,361.24	Purchase of 89 fully paid shares of \$1,000 (U.S.) each of the Capital stock of the Corporation. Purchase made on 9th December, 1966.
International Finance Corporation	3,665.52	3,665.52		3,665.52	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967
Agricola					do
Bagotstown	1,652.09	1,652.09		1,652.09	do
Bartica	10,562.90	10,562.90	5,000.00	5,562.90	do
Bush Lot West Coast Berbice	9,268.00	9,268.00		9,268.00	do
Buxton/Friendship	2,064.27	1,680.02	441.47	1,238.55	do
B.V./Triumph	5,845.06	4,704.92	1,197.89	3,507.03	do
Crabwood Creek-Corentyne					
Berbice	5,498.29	2,000.00		2,000.00	do
Cumberland	9,153.76	9,003.66	150.10	8,853.56	do
Cotton Tree/Zeezigt	1,106.41	1,106.41		1,106.41	do
Canals Polder	2,283.97	1,827.18	456.82	1,370.36	do
D'Edward	638.03	638.03		638.03	do
Friendship Berbice	302.74	302.74		302.74	do
Gibraltar	1,886.78	1,574.78	312.00	1,262.78	do

Loaned to	Total of Loans Made	Amount Outstanding I.1.68	Amounts Repaid I.1.68-31.12.68	Balance Outstanding 31.12.68	Terms of Loan
Golden Grove.. ..	\$ 14,018.00	\$ 14,018.00	\$ 1,500.00	\$ 12,518.00	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
Helena Mahaica/Supply ..	566.05	532.84	133.21	399.63	do
Hyde Park and Grove ..	260.87	260.87	104.35	156.51	do
Letter Kenny/Bloomfield ..	3,846.13	3,076.88		3,076.88	do
Limlair	540.19	540.19		540.19	do
La Grange	2,946.46	2,657.17	589.29	2,067.88	do
Louisiana/Phoenix .. .	1,524.21	1,524.21	304.85	1,219.36	do
Leguan Central	1,622.96	1,622.96	324.60	1,298.36	do
Leguan Eastern	632.31	632.31	632.31		do
Melville/Sans Souci .. .	361.65	361.65	361.65		do
Nos. 67 - 74 Berbice .. .	5,062.82	5,062.82		5,062.82	do
Nos. 57 - 66	21,949.29	21,949.29		21,949.29	do
Nos. 52 - 56	8,987.73	8,987.73		8,987.73	do
Nos. 47 - 48	2,019.23	2,019.23		2,019.23	do
Nurney Kildonian	274.96	274.96		274.96	do
North Klien Ponderoyen..	1,491.07	1,192.84		1,192.84	do
Lot 27	1,082.70	866.16	262.01	604.15	do
Palmyra/Sheet Anchor/No. 2 ..	1,209.62	367.66		367.66	do
Plaisance	5,952.47	4,760.97	1,191.50	3,569.47	do
Peters Hall	1,052.77	1,052.77		1,052.77	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
Ponderoyen	822.89	658.32	164.56	493.66	do
Parika	2,567.39	2,253.91	263.00	1,990.91	do
Rosehall Berbice	4,060.48	3,374.42	686.06	2,688.36	do
Fyrish	2,083.60	2,083.60		2,083.60	do
Rosignal	1,508.40	1,508.40		1,508.40	do
Sparendaam	2,978.75	2,661.37	278.37	2,383.00	do
Salem Essequibo/Vergenoegn ..	337.62	337.62		337.62	do
Ul verston/Alness/Salton ..	1,383.33	1,226.61	156.72	1,069.89	do

Loaned to	Total of Loans Made	Amount Outstanding 1.1.68	Amounts Repaid 1.1.68-31.12.68	Balance Outstanding 31.12.68	Terms of Loan
Unity Lancaster.. .. .	\$ 4,835.12	\$ 4,835.12	967.04	3,868.08	To be repaid over a period of 5 years at the rate of 7% with effect from 1st January, 1967.
Whim	841.32	673.04	203.60	469.44	do
Wismar/Christianburg.. .. .	13,987.15	13,987.15		13,987.15	do
Bagotville.. .. .	368.97	295.17	73.84	221.33	do
Boy Scouts Association	5,000.00	5,000.00		5,000.00	do
Cane Farmers Development Corporation Limited	185,125.00	185,125.00		185,125.00	do
Loan to Georgetown Taxi Co-op	8,500.00	8,500.00	578.00	7,922.00	do
Loan to Cane Grove Rice Mill	3,600.00	3,600.00		3,600.00	do
Loan to Guyana Credit Co-op Society.. .. .	9,000.00	9,000.00		9,000.00	do
Loan to Guyana Rice Development Co.	4,536,000.00	4,536,000.00		4,536,000.00	do
TOTAL	48,174,045.77	42,425,173.99	3,371,413.24	39,178,901.82	

S. I. SEYMOUR
Accountant General (ag.).
Guyana.

**STATEMENT OF OUTSTANDING LOANS OR CREDITS
GUARANTEED BY THE GOVERNMENT.**

PARTICULARS	LIABILITY TO	AUTHORITY	MAXIMUM LIABILITY CONTRACTED	LIABILITY AT 31.12.68
Deficiency in the Post Office Savings Bank	Depositors	Post Office Savings Bank Ord. Section 8 Chapter 133	\$	740,804.87
Local Authority - Newtown Country District	Colonial Life Ins., Co.,	Executive Council Memorandum No. 669 of 4th December, 1957	120,000.00	60,357.60
Co-operative Societies	Barclays Bank D.C.O.	Executive Council Memorandum No. 476 of 19th October, 1960	500,000.00	257,102.00
Guyana Electricity Corporation	A.I.T. Guyana Partnership	Extended Contract	4,800,000.00	1,644,840.00
Guyana Electricity Corporation	Barclays Bank D.C.O.	Resolution No. XXII - First Parliament of Guyana - Second Session	for a period not exceeding 3 months	4,800,000.00
Non-Negotiable and Non-Interest Bearing Notes for U.S. \$1,440,000.00 executed and delivered pursuant to the provision of Section 12 of Article V of Articles of Agreement of the International Bank for Reconstruction and Development	International Bank for Reconstruction and Development	International Financial Organisation Act 2/1966	2,000,000.00	1,920,000.00
Non-Negotiable and Non-Interest Bearing Notes for \$729,000.00 executed and delivered pursuant to the provision of Section 2(C) of Article II of the Articles of Agreement of the International Development Association	International Development Association	International Financial Organisation Act 2/1966	1,458,000.00	1,458,000.00
Guyana Rice Development Company Ltd., and Guyana Rice Marketing Board	Barclays Bank D.C.O. Royal Bank of Canada	Resolution XXIX passed by the First National Assembly on February 17, 1967	10,000,000.00	2,964,340.42
Trades Union Council Co-operative Housing Soc., Ltd.,	American Federation of Labour and Congress of Industrial Organisation	Resolution XII passed by the First National Assembly on October 13, 1966	2,000,000.00 (U.S.)	970,021.13 (G)
Trades Union Council Co-operative Housing Soc., Ltd.,	The Royal Bank of Canada	Resolution XLII passed by the National Assembly on 12th July, 1968	1,500,000.00	1,255,601.19
Civil Service Association Co-operative Housing Society Ltd.	The New Widows and Orphans' Fund	Resolution No. XXXVII passed by the First National Assembly on May 29, 1967	600,000.00	326,000.00

S. I. SEYMOUR,
(Accountant General (As.))

SECTION II

ACCOUNTS OF ACCOUNTING OFFICERS AND PRINCIPAL RECEIVERS OF REVENUE

(Section 7(2) (b) and (c) of the Financial Administration and Audit Ordinance)

Appropriation Accounts

Revenue Accounts

APPROPRIATION ACCOUNTS. These show the expenditure during the year from funds voted by the National Assembly and increased or decreased during the year by approval of supplementary estimates or statements of excesses. It has been necessary for accounting expediency to include the statutory expenditure incurred during the year in respect of services which are charged by law on the Consolidated Fund and for which annual appropriation is unnecessary.

REVENUE ACCOUNTS. These show the revenue collected during the year as compared with the Estimates and payable to the Consolidated Fund.

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22	Economic Development
23	Attorney General
24	Information
25	Home Affairs
26	Local Government
27	Agriculture and Natural Resources
28	Trade
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35	Finance

GOVERNOR GENERAL Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under The Revised Estimates	Over The Revised Estimates
	\$	\$	\$	\$	\$
HEAD I - GOVERNOR GENERAL					
1 Personal Emoluments	75,272.00	75,273.00	70,675.40	4,597.60	
OTHER CHARGES					
2 Transport and Travelling ..	5,000.00	5,000.00	2,138.68	2,861.32	
3 Miscellaneous.. .. .	2,500.00	2,500.00	2,794.23		294.23
4 Telegrams and Carriage of Mails	1,000.00	1,000.00	9,822.35		8,822.35
5 Telephones	2,000.00	8,500.00	9,280.12		780.12
6 Upkeep of Guyana House	4,000.00	4,000.00	4,198.48		198.48
GRAND TOTALS ..	89,772.00	96,273.00	98,909.26*	7,458.92	10,095.18
Deduct under the Estimate ..					7,458.92
Net over the Estimate					2,636.26
901 Issues from the Consolidated Fund			96,273.00		
902 Expenditure for 1968			98,909.26Cr.		
903 Due to the Consolidated Fund..			2,636.26Cr.		
* This Amount Includes Statu- tory Expenditure of.. ..			33,600.00		

C.R. JARVIS,
Secretary to the Office of
the Governor General
Accounting Officer

JUDICIARY

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 2 - SUPREME COURT OF JUDICATURE					
1 Personal Emoluments ..	519,554.00	519,554.00	510,831.09	8,722.91	
OTHER CHARGES					
2 Provision for Travelling ex- penses and Subsistence ..					
Allowances for Judges and Members of Judicial Service Commission	28,440.00	28,440.00	29,519.54		1,079.54
3 Telephone Allowances ..	1,728.00	1,728.00	1,728.00		
4 Transport and Travelling..	20,000.00	20,000.00	17,824.75	2,175.25	
5 Miscellaneous	4,000.00	4,000.00	4,101.81		101.81
6 Telephones	4,200.00	24,200.00	15,887.56	8,312.44	
7 Law Library	4,500.00	4,500.00	6,149.15		1,649.15
8 Uniforms	2,500.00	2,500.00	1,081.10	1,418.90	
9 Expenses of Jurors	76,000.00	76,000.00	55,155.74	20,844.26	
10 Expenses of Witnesses ..	38,000.00	38,000.00	19,071.81	18,928.19	
11 Editing Law Reports.. ..	2,880.00	2,880.00	1,920.00	960.00	
12 Fees to Counsel	3,800.00	3,800.00	2,910.00	890.00	
13 Court of Appeal	4,000.00	4,000.00	2,519.02	1,480.98	
14 Expenses of Counsel, Crown Witnesses etc. Allowed by Court of Appeal	4,000.00	4,000.00	946.00	3,054.00	
15 Land Registration, Miscellaneous Expenses	1,800.00	1,800.00	1,692.46	107.54	
16 Interest Suitors Deposits	950.00	950.00	484.60	465.40	
GRAND TOTAL	716,352.00	736,352.00	671,822.63*	67,359.87	2,830.50
Deduct over the Estimate				2,830.50	
Net under the Estimates				64,529.37	
901 Issues from the Consolidated Fund			734,481.00		
902 Expenditure for 1968 ..			671,822.63Cr.		
903 Due to the Consolidated Fund			62,658.37		

* This Amount Included Statutory Expenditure of ..

240,803.52

KENNETH W. BARNWELL.
Registrar,
Supreme Court of
Judicature
Accounting Officer.

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 3 - MAGISTRATES					
1. Personal Emoluments	465,009.00	465,009.00	447,541.73	17,467.27	
Other Charges					
2. Travelling Expenses	47,000.00	47,000.00	43,727.73	3,272.27	
3. Miscellaneous	9,000.00	9,000.00	9,121.30		
4. Telephones	5,000.00	5,000.00	4,906.71	93.29	121.30
5. Books & Publications	950.00	950.00	386.59	563.41	
6. Uniforms	2,490.00	2,490.00	1,340.55	1,149.45	
7. Rent of Court Rooms	20.00	20.00		20.00	
8. Crown Witnesses Expenses ..	76,000.00	76,000.00	65,955.89	10,044.11	
9. Inquests	25.00	25.00		25.00	
10. Miscellaneous - Removal Expenses, Magistrates, Expenses in Connection with Licensing Boards etc.	2,850.00	2,850.00	1,847.15	1,002.85	
11. Remuneration of Advisory Committee to the Rent Assessors.. ..	400.00	400.00		400.00	
GRAND TOTAL	608,744.00	608,744.00	574,827.65	34,037.65	121.30
Deduct over the Estimate				121.30	
Net under the Estimate				33,916.35	
901 Issues from the Consolidated Fund			591,500.00		
902 Expenditure for 1968			574,827.65Cr.		
903 Due to the Consolidated Fund			16,672.35		

KENNETH W. BARNWELL
Registrar,
Supreme Court of
Judicature
Accounting Officer.

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION II JUDICIARY					
1. Purchase of Equipment		11,233.00	11,233.00		
TOTAL		11,233.00	11,233.00		
901 Issues from the Consolidated Fund			11,233.00		
902 Expenditure for 1968			11,233.00Cr.		
903 Due to the Consolidated Fund ..					

KENNETH W. BARNWELL
Registrar,
Supreme Court
Accounting Officer.

Revenue Account

	Approved Estimates		Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	
HEAD III OTHER TAX REVENUE					
2. Duty on Transport and Mortgages	600,000.00		552,858.19	47,141.81	
TOTAL	600,000.00		552,858.19	47,141.81	
Net under the Estimate				47,141.81	

KENNETH W. BARNWELL
*Registrar,
 Supreme Court of
 Judicature,
 Principal Receiver
 of Revenue.*

	Approved Estimates		Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV FEES, FINES, ETC.					
JUDICIARY					
1. Court Fees, Fines, Seizures	500,000.00		589,383.50		89,383.50
2. Crown Costs Recovered	18,000.00		19,547.38		1,547.38
3. Affidavit Fees	2,000.00		19,003.23		17,003.23
4. Registrar	400,000.00		425,351.69		25,351.69
5. Land Registration	12,000.00		7,072.43	4,927.57	
TOTAL	932,000.00		1,060,358.23	4,927.57	133,285.80
Deduct under the Estimate					4,927.57
Net over the Estimate					128,358.23

KENNETH W. BARNWELL
*Registrar,
 Supreme Court of
 Judicature,
 Principal Receiver
 of Revenue*

PARLIAMENT OFFICE

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 4 - PARLIAMENT OFFICE					
1. Personal Emoluments	374,463.00	374,464.00	344,198.92	30,265.08	
OTHER CHARGES					
2. Provision for Travelling Expenses and Subsistence Allowances for the Speaker, Members of the Cabinet and Members of the National Assembly	73,544.00	73,544.00	71,452.29	2,091.71	
3. Travelling Expenses	800.00	800.00	740.05	59.95	
4. Miscellaneous	900.00	900.00	739.99	160.01	
5. Telephones	2,100.00	2,100.00	85.87	2,014.13	
6. Purchase of Books and Subscriptions to Publications	250.00	250.00	144.12	105.88	
7. Grant to Commonwealth Parliamentary Association..	12,908.00	12,908.00	12,499.20	408.80	
8. Teas for National Assembly ..	5,000.00	5,000.00	3,401.50	1,598.50	
9. Telephone Allowances	5,040.00	5,040.00	4,352.09	687.91	
10. Expenses of Sixth Regional Conference of the Common- wealth Parliamentary Association	31,500.00	31,500.00		31,500.00	
11. Expenses in connection with National Anthem, Crest, Office Seal, etc.		2,924.00	2,923.20	.80	
GRAND TOTALS: ..	506,505.00	509,430.00	440,537.23*	68,892.77	
Net Under the Estimates ..				68,892.77	
901 Issues from the Consolidated Fund			449,905.00		
902 Expenditure for 1968			440,537.23Cr.		
903 Due to the Consolidated Fund			9,367.77		
*This amount includes Statutory Expenditure of			383,924.29		

F. A. NARINE,
Clerk of the National Assembly
Accounting Officer.

AUDIT

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 5 - AUDIT					
1. Personal Emoluments	238,014.00	238,015.00	209,913.61	28,101.39	
OTHER CHARGES					
2. Transport and Travelling ..	14,000.00	14,000.00	13,028.31	971.69	
3. Miscellaneous	1,100.00	1,100.00	1,103.58		3.58
4. Telephones	1,500.00	1,700.00	1,282.87	417.13	
GRAND TOTAL	254,614.00	254,815.00	225,328.37*	29,490.21	3.58
Deduct over the Estimates ..				3.58	
Net under the Estimates ..				29,486.63	
901. Issues from the Consolidated Fund			252,614.00		
902. Expenditure for 1968			225,328.37Cr		
903. Due to the Consolidated Fund			27,285.63		
			10,800.00		

* This amount includes Statutory Expenditure of ..

R. P. FARNUM.
Director of Audit
Accounting Officer
19th December, 1969

Revenue Account

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.				
7. Audit	14,400.00	15,209.94		809.94
TOTAL	14,400.00	15,209.94		809.94
Net over the Estimate				809.94

R. P. FARNUM.
Director of Audit
Principal Receiver
of Revenue
19th December, 1969.

OMBUDSMAN

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 6 - OMBUDSMAN	\$	\$	\$	\$	
1. Personal Emoluments	28,265.00	28,265.00	25,256.57	3,008.43	
OTHER CHARGES					
2. Travelling Expenses of the Ombudsman	1,900.00	1,900.00	900.00	1,000.00	
3. Telephone Allowance	144.00	144.00	144.00		
4. Transport and Travelling ..	300.00	300.00	60.58	239.42	
5. Miscellaneous	500.00	500.00	465.83	34.17	
6. Telephones	1,000.00	1,000.00	561.59	438.41	
7. Books and Publications ..	200.00	200.00	158.54	41.46	
8. Fees, Allowances and Expens- ses of Witnesses	500.00	500.00		500.00	
GRAND TOTAL	32,809.00	32,809.00	27,547.11*	5,261.89	
Net under the Estimates ..				5,261.89	
901. Issues from the Consolidated Fund			31,742.00		
902. Expenditure for 1968			27,547.11Cr.		
903. Due to the Consolidated Fund			4,194.89		
* This amount includes Statutory Expenditure of ..			15,444.00		

L. A. JACKMAN
Secretary,
Office of the Ombudsman
23.12.69

PUBLIC AND POLICE SERVICE COMMISSIONS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 7 PUBLIC AND POLICE SERVICE COMMISSIONS					
1. Personal Emoluments	267,830.00	267,830.00	206,660.47	61,169.53	
OTHER CHARGES					
2. Provision for Travelling Expenses of Chairman and Members	1,435.00	1,435.00	695.35	739.65	
3. Transport and Travelling ..	504.00	504.00	389.73	114.27	
4. Miscellaneous	1,970.00	1,970.00	1,618.22	351.78	
5. Telegrams	600.00	600.00	42.60	557.40	
6. Telephones	4,000.00	8,450.00	6,593.08	1,856.92	
7. Publications	200.00	200.00	110.50	89.50	
8. Civil Service Examinations ..	100.00	100.00	44.00	56.00	
GRAND TOTALS	276,639.00	281,089.00	216,153.95*	64,935.05	
Net under the Estimates ..				64,935.05	
901 Issues from the Consolidated Fund			212,487.00		
902 Expenditure for 1968			216,153.95 Cr.		
903 Due to the Consolidated Fund ..			3,666.95 Cr.		
			32,375.35		

* This Amount Includes
Statutory Expenditure of

L. R. HAREWOOD.
Secretary,
Public Service Commission
Accounting Officer.
3.1.70.

PUBLIC PROSECUTIONS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD - 8 PUBLIC PROSECUTIONS					
1. Personal Emoluments	103,120.00	103,120.00	89,114.67	14,005.33	
OTHER CHARGES					
2. Allowance to Director of Public Prosecutions	300.00	300.00	283.90	16.10	
3. Travelling Expenses	4,000.00	6,000.00	4,754.55	1,245.45	
4. Miscellaneous	950.00	950.00	693.51	256.49	
5. Telephones	2,000.00	3,000.00	1,852.74	1,147.26	
6. Library	500.00	500.00	704.80		204.80
GRAND TOTALS:	110,870.00	113,870.00	97,404.17*	16,670.63	204.80
Deduct over the Estimate				204.80	
Net under the Estimates				16,465.83	
901 Issues from the Consolidated Fund			101,819.00		
902 Expenditure for 1968			97,404.17Cr.		
903 Due to the Consolidated Fund			4,414.83		

* This Amount Includes
Statutory Expenditure of

14,683.90

J. C. GONSALVES - SABOLA
Director of
Public Prosecutions (Ag)
Accounting Officer.

PRIME MINISTER Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 9 - OFFICE OF THE PRIME MINISTER AND CABINET					
1. Personal Emoluments	202,290.00	202,292.00	187,920.87	14,371.13	
OTHER CHARGES					
2. Transport and Travelling ..	31,200.00	45,000.00	45,714.81		714.81
3. Miscellaneous	10,500.00	10,500.00	10,364.71	135.29	
4. Telegrams	2,800.00	2,800.00	993.53	1,806.47	
5. Telephones	5,000.00	28,090.00	16,288.60	11,801.40	
6. Library	1,200.00	1,200.00	825.46	374.54	
7. Training Expenses	700.00	1,200.00	291.66	908.34	
8. Government Entertainment ..	9,600.00	24,600.00	20,198.35	4,401.65	
9. Travelling Expenses and Remuneration of Ministerial Private Secretaries	14,684.00	14,684.00	14,297.88	386.12	
10. Community Development Workers	24,500.00	29,683.00	26,652.64	3,030.36	
11. Clerical Assistance District Offices	22,000.00	22,000.00	21,611.31	388.69	
12. Grants to Voluntary Social Welfare Organisations	1,000.00	1,000.00	500.00	500.00	
13. Promotion of Youth Work ..	35,000.00	35,000.00	29,985.23	5,014.77	
14. Grants to Voluntary Youth Organisations	15,400.00	15,400.00	15,000.00	400.00	
15. Upkeep of the Residence ..	2,000.00	2,000.00	1,520.93	479.07	
GRAND TOTAL:	377,874.00	435,449.00	392,165.98	43,997.83	714.81
Deduct over the Estimate ..				714.81	
Net under the Estimates ..				43,283.02	
901 Issues from the Consolidated Fund			435,449.00		
902 Expenditure for 1968			392,165.98 Cr.		
903 Due to the Consolidated Fund			43,283.02		

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 10 - GUYANA DEFENCE FORCE					
1. Personal Emoluments	1,768,056.00	1,848,056.00	2,022,809.78		174,753.78
OTHER CHARGES					
2. Transport and Travelling ..	30,800.00	135,200.00	94,539.71	40,660.29	
3. Miscellaneous	13,000.00	13,000.00	15,664.51		2,664.51
4. Telephones	5,000.00	8,400.00	5,366.76	3,033.24	
5. Library and Publications ..	2,000.00	2,000.00	2,930.76		930.76
6. Fuel, Light and Sanitation	24,000.00	50,000.00	54,855.41		4,855.41
7. Ammunition, Arms and Equipment	150,000.00	200,000.00	169,121.34	30,878.66	
8. Maintenance of Air, Land and Water Transport	240,000.00	240,000.00	195,122.35	44,877.65	
9. Uniforms	45,000.00	77,219.00	53,996.62	23,222.38	
10. Training	90,000.00	90,000.00	102,991.82		12,991.82
11. Maintenance of Furniture ..	5,000.00	5,000.00	3,371.45	1,628.55	
12. Maintenance of Band	1,000.00	1,000.00	606.12	393.88	
13. Rental of Quarters - Seconded Personnel	5,500.00	9,500.00	7,809.50	1,690.50	
14. Rations	436,000.00	512,000.00	528,638.40		16,638.40
15. Funeral Expenses	100.00	4,600.00	2,881.26	1,718.74	
16. Laundry	45,000.00	45,000.00	38,647.57	6,352.43	
17. Health Services	17,000.00	17,000.00	17,936.10		936.10
18. First Aid	200.00	200.00		200.00	
19. Maintenance of Dogs	2,500.00	2,500.00	2,348.66	151.34	
20. Maintenance of Communications	11,000.00	14,000.00	17,303.18		3,303.18
21. Maintenance of Buildings and Compounds	85,500.00	85,500.00	94,419.96		8,919.96
22. Maintenance of Office Equipment	1,000.00	1,000.00	983.41	16.59	
GRAND TOTAL	2,977,656.00	3,361,175.00	3,432,344.67	154,824.25	225,993.92
Deduct under the Estimate ..					154,824.25
Net over the Estimates ..					<u>71,169.67</u>
01 Issues from the Consolidated Fund			3,357,775.00		
2 Expenditure for 1968			<u>3,432,344.67 Cr.</u>		
3 Due to the Consolidated Fund			<u>74,569.67 Cr.</u>		
VISION V - PRIME MINISTER					
1. Food Programmes	30,000.00	30,000.00	34,375.60		4,375.60
2. Aided Self-Help Projects ..	100,000.00	350,000.00	293,006.27	56,993.73	
DEFENCE FORCE					
3. Purchase of Equipment	250,000.00	784,891.00	644,027.43	140,863.57	
4. Buildings		38,868.00	82,781.11		43,913.11
YOUTH					
5. Youth Training and Welfare	130,000.00	321,000.00	160,454.59	160,545.41	
6. Guyana Youth Corps					
MISCELLANEOUS					
7. Specific Independence Projects	5,700.00	5,700.00	6,669.05		969.05

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION V - PRIME MINISTER (CONT'D.)					
8. National Efficiency Campaign	30,000.00	30,000.00	30,000.00		
9. Const. of Eteringbang Airstrip		12,000.00	8,403.21	3,596.79	
10. New - Miscellaneous - UK. Loans		3,200,000.00	258,843.56	2,941,156.44	
11. Miscellaneous Projects - U.S. Loans		3,195,000.00	2,230,593.17	964,406.83	
TOTAL	545,700.00	7,967,459.00	3,749,153.99	4,267,562.77	49,257.76
Deduct over the Estimate ..				49,257.76	
Net under the Estimate ..				4,218,305.01	
901 Issues from the Consolidated Fund			4,967,459.00		
902 Expenditure for 1968			3,749,153.99 Cr.		
903 Due to the Consolidated Fund..			1,218,305.01		

OSCAR L. HENRY,
Permanent Secretary,
Office of the Prime Minister
Accounting Officer

PUBLIC SERVICE MINISTRY

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD II - PUBLIC SERVICE MINISTRY					
1. Personal Emoluments.. ..	178,371.00	210,461.00	173,648.54	36,812.46	
OTHER CHARGES					
2. Transport and Travelling..	2,100.00	2,100.00	2,098.51	1.49	
3. Miscellaneous	3,500.00	3,500.00	3,277.75	222.25	
4. Telephones	2,600.00	2,600.00	2,370.32	229.68	
5. Library & Publications ..	450.00	450.00	179.58	270.42	
6. Training of Civil Servants	5,000.00	5,000.00	3,015.19	1,984.81	
GRAND TOTAL	192,021.00	224,111.00	184,589.89	39,521.11	
Net under the Estimates ..				39,521.11	
901. Issues from the Consolidated Fund			224,111.00		
902. Expenditure for 1968 ..			184,589.89Cr.		
903. Due to the Consolidated Fund			39,521.11		
DIVISION VI - PUBLIC SERVICE MINISTRY					
1. Conditional Scholarships and Training Courses	250,000.00	295,948.00	307,467.59		11,519.59
2. Purchase of Equipment.. ..		6,000.00		6,000.00	
GRAND TOTAL	250,000.00	301,948.00	307,467.59	6,000.00	11,519.59
Deduct under the Estimate ..					6,000.00
Net over the Estimates ..					5,519.59
901. Issues from the Consolidated Fund			160,000.00		
902. Expenditure for 1968			307,467.59Cr		
903. Due to the Consolidated Fund			147,467.59Cr		

E. E. BURKE.
Permanent Secretary
Public Service Ministry
Accounting Officer
1.7.70.

MINISTRY OF EXTERNAL AFFAIRS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 12 - MINISTRY OF EXTERNAL AFFAIRS					
1. Personal Emoluments	848,022.00	1,018,323.00	918,445.88	99,877.12	
OTHER CHARGES					
2. Transport and Travelling ..	40,000.00	149,250.00	150,429.13		1,179.13
3. Miscellaneous	15,000.00	24,550.00	23,834.04	715.96	
4. Postage, Cables, & Telegrams	25,000.00	88,600.00	68,638.13	19,961.87	
5. Telephones	20,000.00	48,510.00	47,557.72	952.28	
6. Books & Publications	5,300.00	7,325.00	7,597.81		272.81
7. Maintenance and Operation of Vehicles	10,000.00	18,200.00	14,927.89	3,272.11	
8. Uniforms	2,000.00	4,000.00	1,883.31	2,116.69	
9. Entertainment Expenses ..	4,000.00	16,500.00	5,751.86	10,748.14	
10. Rents, Rates, Insurance Pre- miums, etc.	171,704.00	228,704.00	247,713.56		19,009.56
11. Light, Fuel & Heating	8,000.00	8,000.00	7,051.44	948.56	
12. Contribution National Insur- ance Scheme	3,500.00	10,800.00	5,466.74	5,333.26	
13. Expenses for Printing and Distributing of Information Material	8,000.00	8,000.00	4,434.37	3,565.63	
14. Stationery & Office Supplies	12,000.00	18,000.00	13,531.31	4,468.69	
15. Transport Expenses of Officers Posted Overseas .	10,000.00	16,000.00	16,476.57		476.57
16. Expenses of Guyana Bound- aries Commissions	30,000.00	30,000.00	22,977.42	7,022.58	
17. Contribution to the United Nations Organisation ..	112,000.00	112,000.00	92,181.94	19,818.06	
18. Contribution to the Common- wealth Secretariat	19,600.00	19,600.00	16,790.40	2,809.60	
19. Contribution to the Common- wealth Foundation	9,900.00	9,900.00	6,600.00	3,300.00	
20. Contribution to Commonwealth Secretariat		23,625.00	23,625.00		
GRAND TOTAL:	1,354,026.00	1,859,887.00	1,695,914.52	184,910.55	20,938.07
Deduct over the Estimate ..				20,938.07	
Net under the Estimate ..				163,972.48	
901. Issues from the Consolidated Fund			1,649,827.00		
902. Expenditure for 1968			1,695,914.52Cr.		
903. Due to the Consolidated Fund			46,087.52Cr.		

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION VII — MINISTRY OF EXTERNAL AFFAIRS					
1. Purchase of Equipment ..	5,000.00	93,604.00	29,061.30	64,542.70	
2. Redecoration of High Com- missioners Ambassadors Residences Abroad		34,000.00	35,764.30		1,764.30
3. Commonwealth Caribbean Secre- tariat		6,788.00	6,787.20	.80	
4. Purchase of Books		3,433.00		3,433.00	
5. Restructuring & Furnishing Overseas Offices		45,504.00	40,751.46	4,752.54	
TOTAL	5,000.00	183,329.00	112,364.26	72,729.04	1,764.30
Deduct over the Estimate ..				1,764.30	
Net under the Estimates ..				70,964.74	
001. Issues from the Consolidated Fund			26,500.00		
002. Expenditure for 1968			112,364.26Cr.		
003. Due to the Consolidated Fund			85,864.26Cr.		

R. E. JACKSON,
Permanent Secretary
Ministry of External Affairs
Accounting Officer.

MINISTRY OF ECONOMIC DEVELOPMENT

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised ^b Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 13 MINISTRY OF ECONOMIC DEVELOPMENT.					
1. Personal Emoluments	298,375.00	298,377.00	255,682.25	42,694.75	
OTHER CHARGES					
2. Transport and Travelling ..	32,000.00	32,000.00	31,910.39	89.61	
3. Miscellaneous	5,000.00	5,000.00	4,995.75	4.25	
4. Telegrams	750.00	750.00	557.75	192.25	
5. Telephones	7,000.00	10,000.00	9,973.86	26.14	
6. Library and Publications ..	1,500.00	1,500.00	722.21	777.79	
7. Land and Water Transport ..	2,000.00	2,000.00	1,878.72	121.28	
8. Preparation of Consumers Price Index	900.00	900.00	618.50	281.50	
9. Rental and Maintenance of Equipment	17,000.00	17,000.00	8,462.90	8,537.10	
10. Data Processing Cards, Stationery, etc.	5,000.00	5,000.00	4,570.73	429.27	
11. Statistical Surveys	48,000.00	48,000.00	36,345.90	11,654.10	
12. Contribution to Cost of United Nations Local Office	26,010.00	30,600.00	30,600.00		
13. Contribution to U.N.I.C.E.F.	12,000.00	12,000.00	12,000.00		
14. Grant to Guyana Co-operative Union Ltd.	10,000.00	10,000.00	10,000.00		
15. Training Courses for Personnel of Co-operative Societies	4,000.00	4,000.00	3,237.11	762.89	
16. Expenses District Co-operative Offices ..	1,500.00	1,500.00	1,014.08	485.92	
17. Subsidy, Guyana Development Corporation	320,000.00	320,000.00	320,000.00		
18. Contribution to the United Nations Development Programme	200,000.00	200,000.00	200,000.00		
19. Contribution to the United Nations Institute of Training and Research ..	1,000.00	1,000.00	1,000.00		
GRAND TOTAL	992,035.00	999,627.00	933,570.15	66,056.85	
Net under the Estimate ..				66,056.85	
901 Issues from the Consolidated Fund			999,627.00		
902 Expenditure for 1968			933,570.15Cr.		
903 Due to the Consolidated Fund			66,056.85		

B. A. CRAWFORD
Permanent Secretary,
Ministry of Economic Development

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION VIII - MINISTRY OF ECONOMIC DEVELOPMENT					
1. Purchase of Equipment.. ..	1,000.00	1,000.00		1,000.00	
2. Industrial Development	150,000.00	150,000.00	150,000.00		
3. Co-operative Development	100,000.00	160,000.00	159,461.72	538.28	
4. Regional Planning Project	40,000.00	40,000.00	8,311.39	31,688.61	
5. Agricultural Census	125,000.00	125,000.00	106,919.95	18,080.05	
TECHNICAL ASSISTANCE					
6. Specialist Assistance	100,000.00	130,000.00	124,853.42	5,146.58	
7. Feasibility Studies	3,200,000.00	3,200,000.00	844,985.26	2,355,014.74	
TOTAL.. ..	3,716,000.00	3,806,000.00	1,394,531.74	2,411,468.26	
Net under the Estimates				2,411,468.26	
901 Issues from the Consolidated Fund			3,785,000.00		
902 Expenditure for 1968			1,394,531.74	Cr.	
903 Due to the Consolidated Fund..			2,390,468.26		

B. A. CRAWFORD.
Permanent Secretary,
Ministry of Economic Development
Accounting Officer.

ATTORNEY GENERAL

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 14 - ATTORNEY GENERAL					
1. Personal Emoluments	187,580.00	187,582.00	197,996.88		10,414.88
OTHER CHARGES					
2. Provision for Travelling Expenses of the Attorney General	2,880.00	2,880.00	2,661.57	218.43	
3. Transport and Travelling ..	1,000.00	1,000.00	3,101.41		2,101.41
4. Miscellaneous	1,200.00	1,200.00	1,899.46		699.46
5. Telephones	1,000.00	1,000.00	927.11	72.89	
6. Library	5,500.00	5,500.00	6,126.21		626.21
GRAND TOTALS:	199,160.00	199,162.00	212,712.64*	291.32	13,841.96
Deduct under the Estimate ..					291.32
Net over the Estimate					13,550.64
901 Issues from the Consolidated Fund			199,162.00		
902 Expenditure for 1968			212,712.64Cr.		
903 Due to the Consolidated Fund ..			13,550.64Cr.		
* This Amount includes Statutory Expenditure of ..			27,861.57		
HEAD 15 - ATTORNEY GENERAL OFFICIAL RECEIVER					
1. Personal Emoluments	62,342.00	62,342.00	50,223.75	12,118.25	
OTHER CHARGES					
2. Transport and Travelling ..	2,000.00	2,000.00	1,113.41	886.58	
3. Miscellaneous	1,000.00	1,000.00	774.39	225.61	
4. Telephones	1,000.00	1,000.00	340.00	660.00	
5. Library	500.00	500.00	851.46		351.46
6. Legal Costs, Fees Etc. ..	24,000.00	24,000.00	21,705.06	2,294.94	
GRAND TOTALS	90,842.00	90,842.00	75,008.07	16,185.39	351.46
Deduct over the Estimate ..				351.46	
Net under the Estimate				15,833.93	
901 Issues from the Consolidated Fund			78,000.00		
902 Expenditure for 1968			75,008.07Cr.		
903 Due to the Consolidated Fund ..			2,991.93		

M. SHAHABUDEEN.
Solicitor General
Accounting Officer.
10.4.71.

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Under the Revised Estimates
HEAD 16 - ATTORNEY GENERAL- DEEDS REGISTRY					
1. Personal Emoluments	103,446.00	103,446.00	87,374.76	16,071.24	
OTHER CHARGES					
2. Transport & Travelling	2,140.00	2,140.00	1,743.38	396.62	
3. Miscellaneous	900.00	900.00	971.02		71.02
4. Telephones.. ..	1,500.00	1,500.00		1,500.00	
5. Uniforms	160.00	160.00		160.00	
6. Land Registration, Miscellaneous Expenses. ..	100.00	100.00	95.99	4.01	
7. Fees for Examination of Patents. ..	615.00	615.00	125.00	490.00	
GRAND TOTAL.. ..	108,861.00	108,861.00	90,310.15	18,621.87	71.02
Deduct over the Estimate ..				71.02	
Net under the Estimate ..				18,550.85	
901. Issues from the Consolidated Fund			108,705.00		
902. Expenditure for 1968			90,310.15Cr.		
903. Due to the Consolidated Fund			18,394.85		

M. SHAHABUDEEN
Solicitor General
Accounting Officer
10.4.71

Revenue Account

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
HEAD IV - FEES, FINES, ETC.				
6. Official Receiver, Etc. ..	15,000.00	32,659.25		17,659.25
TOTAL	15,000.00	32,659.25		17,659.25
Net over the Estimate.. ..				17,659.25

M. SHAHABUDEEN
Solicitor General,
10.4.71.

MINISTRY OF INFORMATION

Appropriation Account

HEAD 17 MINISTRY OF INFORMATION	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
1. Personal Emoluments	185,386.00	185,387.00	168,095.21	17,291.79	
OTHER CHARGES					
2. Transport and Travelling	9,442.00	9,442.00	8,045.92	1,396.08	
3. Miscellaneous	3,000.00	3,000.00	3,226.79		226.79
4. Telegrams	200.00	200.00	105.79	94.21	
5. Telephones	4,500.00	9,000.00	8,945.27	54.73	
6. Library and Publications	2,200.00	2,200.00	3,182.76		982.76
7. Distribution Expenses - Publications etc.	10,000.00	15,000.00	14,962.61	37.39	
8. Purchase of Films	12,500.00	12,500.00	5,100.28	7,399.72	
9. Production of Films, Photo- graphs and other Visual Aids	26,500.00	26,500.00	34,536.00		8,036.00
10. Maintenance of Film and Pro- jection Equipment	1,700.00	1,700.00	1,490.36	209.64	
11. Broadcasting - General	12,000.00	36,500.00	34,878.04	1,621.96	
12. Fees for Performing Rights	3,800.00	3,800.00	3,800.00		
13. Mobile Units - Operation and Maintenance	6,000.00	10,000.00	10,525.60		525.60
14. Exhibitions and Fairs	500.00	500.00	152.66	347.34	
15. Preservation of Archives	3,000.00	3,000.00	3,015.57		15.57
16. Processing of Technical In- formation	16,000.00	16,000.00	18,493.32		2,493.32
17. Commonwealth Institute Grant	720.00	720.00		720.00	
18. Expenses Film Censorship	4,490.00	4,490.00	4,253.53	236.47	
19. Public Free Library	191,000.00	191,000.00	191,000.00		
Grand Total	492,938.00	530,939.00	513,809.71	29,409.33	12,280.04
Deduct over the Estimate Net under the Estimate				12,280.04	
				17,129.29	
901 Issues from the Consolidated Fund			528,938.00		
902 Expenditure for 1968			513,809.71 Cr.		
903 Due to the Consolidated Fund			15,128.29		

Appropriation Account -continued

DIVISION X
MINISTRY OF INFORMATION

- 1. Development Programme - Publishing and Publicising
- 2. Purchase of Equipment
- 3. Establishment of National Broadcasting Service

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	20,000.00	57,000.00	50,946.76	6,053.24	
	30,000.00	30,000.00	29,738.97	261.03	
		134,050.00	25,946.45	108,103.55	
Total	50,000.00	221,050.00	106,632.18	114,417.82	
Net under the Estimates				114,417.82	
901 Issues from the Consolidated fund			73,500.00		
902 Expenditure for 1968			106,632.18 Cr		
903 Due to the Consolidated Fund			33,132.18 Cr		

M. V. A. SPENCER
Permanent Secretary,
Ministry of Information,
Accounting Officer.

Revenue Account

	Approved Estimates		Total Revenue	Under the Revised Estimates	Over the Revised Estimates
HEAD IV - FEES, FINES, ETC.	\$	\$	\$	\$	\$
35. Sale of Official Publications	20,000.00		24,133.30		4,133.30
TOTAL	20,000.00		24,133.30		4,133.30
Net over the Estimate					4,133.30

M. V. A. SPENCER
Permanent Secretary,
Ministry of Information
Principal Receiver of Revenue

MINISTRY OF HOME AFFAIRS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 18 MINISTRY OF HOME AFFAIRS					
1. Personal Emoluments	168,917.00	168,917.00	168,975.31		58.31
OTHER CHARGES					
2. Transport and Travelling ..	6,000.00	6,000.00	3,283.43	2,716.57	
3. Miscellaneous	2,000.00	2,000.00	2,207.49		207.49
4. Telegrams	500.00	500.00	305.53	194.47	
5. Telephones	48,000.00	76,758.00	148,048.35	28,709.67	
6. Library and Publications ..	500.00	500.00	442.77	57.23	
7. Repatriation	8,000.00	8,000.00	8,345.16		345.16
8. Commonwealth War Graves Commission-Upkeep of War Graves	574.00	574.00	574.00		
9. Expenses - Elections Commission	20,000.00	20,000.00	4,491.82	15,508.18	
10. Grant to Ex-servicemen's Association	3,100.00	3,100.00	3,100.00		
11. Expenses - General Emergency	1,000.00	1,000.00	1,000.00		
12. Independence Anniversary Celebrations	13,500.00	13,500.00	11,205.07	2,294.93	
GRAND TOTALS	272,091.00	400,849.00	351,978.93*	49,481.03	610.96
Deduct over the Estimate ..				610.96	
Net under the Estimate ..				48,870.07	
901 Issues from the Consolidated Fund			400,849.00		
902 Expenditure for 1968			351,978.93Cr.		
903 Due to the Consolidated Fund			48,870.07		

* This Amount includes
Statutory Expenditure of

21,000.00

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
19 - MINISTRY OF HOME FAIRS - POLICE	\$	\$	\$	\$	\$
Personal Emoluments	5,032,224.00	5,112,224.00	4,814,886.30	297,337.70	
OTHER CHARGES					
Transport and Travelling ..	300,000.00	420,000.00	422,681.75		2,681.75
Miscellaneous	13,000.00	13,000.00	12,194.98	805.02	
Lighting	14,000.00	14,000.00	11,964.57	2,035.43	
Ammunition, Arms and Equipment	73,000.00	79,000.00	71,779.79	7,220.21	
Sanitation and Labourers Tools	6,500.00	9,500.00	8,220.98	1,279.02	
Uniforms	229,000.00	229,000.00	219,624.08	9,375.92	
Maintenance of Compounds ..	10,500.00	10,500.00	7,281.43	3,218.57	
Upkeep of Band	3,000.00	3,000.00	3,285.25		285.25
Rent of Quarters	1,000.00	1,000.00		1,000.00	
Prisoners' Rations	16,500.00	16,500.00	15,962.55	537.45	
Funeral Expenses	600.00	600.00	150.00	450.00	
Maintenance and Operation of Air, Land and Water Transport	182,000.00	246,000.00	221,359.95	24,640.05	
Books	4,500.00	4,500.00	4,680.48		180.48
Furniture and Bedding ..	29,000.00	29,000.00	29,884.66		884.66
Medical Expenses	5,000.00	5,000.00	3,941.51	1,058.49	
Maintenance of Mounts and Saddlery	35,000.00	55,000.00	52,145.17	2,854.83	
Conveyance of Prisoners ..	6,500.00	6,500.00	5,740.38	759.62	
Court Expenses	21,000.00	21,000.00	15,254.80	5,745.20	
Prevention and Detection of Crime	28,000.00	28,000.00	28,000.00		
Rural Constables	8,200.00	8,200.00	5,886.88	2,313.12	
Musketry Prizes	1,000.00	1,000.00		1,000.00	
Refreshments - Early Parades	1,200.00	1,200.00	1,207.37		7.37
Passports	10,000.00	12,600.00	12,711.42		111.42
First Aid	400.00	400.00	113.96	286.04	
Revenue Protection	7,000.00	7,000.00	6,270.00	730.00	
Cleaning of Pounds	1,500.00	1,500.00	267.51	1,232.49	
Grant in Aid of Local Forces Rifle Club	750.00	750.00	750.00		
Security Precautions	30,000.00	46,000.00	46,339.00		339.00
Upkeep of Parade Ground ..	3,000.00	3,000.00	2,070.89	929.11	
Welfare Fund	8,000.00	8,000.00	6,592.00	1,408.00	
Maintenance of Dogs	8,300.00	8,300.00	4,560.78	3,739.22	
Maintenance of Communication Equipment	15,000.00	28,000.00	15,992.53	12,007.47	
Special Constabulary	140,000.00	160,000.00	159,395.34	604.66	
Training Equipment	2,000.00	2,000.00	614.70	1,385.30	
Road Traffic Education .. .	12,000.00	12,000.00	12,257.94		257.94
Maintenance of Traffic Lights and Road Signs ..	18,000.00	18,000.00	13,692.47	4,307.53	
Maintenance of Generating Plant and Equipment ..	4,000.00	4,000.00	3,852.45	147.55	
Maintenance of Office Equipment	2,500.00	2,500.00	2,525.83		25.83
Photographic Equipment and Technical Aids	4,000.00	4,000.00	3,588.86	311.14	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 19 - MINISTRY OF HOME AFFAIRS - POLICE (CONT'D)					
41. Control of Explosives ..	78,000.00	99,500.00	97,159.81	2,340.19	
42. Expenses of Police Entrance Examination ..	2,000.00	2,000.00		2,000.00	
43. Ex-Gratia Award to Estate of R.C. Thom		4,084.00	4,084.00		
GRAND TOTALS	6,367,174.00	6,737,358.00	6,349,072.37	393,059.33	4,773.70
Deduct over the Estimate ..				4,773.70	
Net under the Estimate ..				388,285.63	
901 Issues from the Consolidated Fund..			6,691,667.00		
902 Expenditure for 1968			6,349,072.37	Cr.	
903 Due to the Consolidated Fund			342,594.63		
* This Amount includes Statutory Expenditure of ..			2,540.00		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 20 - MINISTRY OF HOME AFFAIRS - PRISONS					
1. Personal Emoluments	739,242.00	739,242.00	672,887.76	66,354.24	
OTHER CHARGES					
2. Transport and Travelling ..	16,500.00	16,500.00	12,072.64	4,427.36	
3. Miscellaneous	6,000.00	6,000.00	3,038.81	2,961.19	
4. Dietary	145,000.00	145,000.00	125,054.13	19,945.87	
5. Fuel, Light and Sanitation..	21,000.00	21,000.00	19,617.72	1,382.28	
6. Uniforms for Officers and Matrons	22,250.00	22,250.00	18,690.45	3,559.55	
7. Training Facilities	3,000.00	3,000.00	3,792.60		792.60
8. Upkeep of Buildings and Grounds	4,000.00	4,000.00	3,928.61	71.39	
9. Funeral Expenses	300.00	300.00		300.00	
10. Books, Binding Etc.	800.00	800.00	515.64	284.36	
11. Welfare Fund Expenses	600.00	600.00	186.60	413.40	
12. Clothing, Bedding and Equipment	24,000.00	24,000.00	13,366.88	10,633.12	
13. Tools, Appliances Etc.	1,000.00	1,000.00	380.06	619.94	
14. Bakery	18,000.00	18,000.00	149.96	17,850.04	
15. Farms	18,500.00	18,500.00	14,591.91	3,908.09	
16. Executioner's Fees	150.00	150.00		150.00	
17. Dental Plates, Etc, and Spectacles for Prisoners..	500.00	500.00	36.80	463.20	
18. Maintenance and Operation Land and Water Transport..	6,000.00	6,000.00	4,970.12	1,029.88	
19. Prison Industries	1,000.00	1,000.00	608.73	391.27	
20. Grants Towards Travelling of Chaplains	500.00	500.00	375.00	125.00	
21. Gratuity Scheme for Young Offenders	1,000.00	1,000.00	728.82	271.18	
22. Watching of Hospitalised Prisoners	1,000.00	1,000.00		1,000.00	
23. Earning Scheme	4,000.00	4,000.00	3,094.91	905.09	
24. Pig Development Scheme ..	31,000.00	31,000.00	27,723.81	3,276.19	
GRAND TOTALS	1,065,342.00	1,065,342.00	925,811.96	140,322.64	792.60
Deduct over the Estimate ..				792.60	
Net under the Estimate ..				139,530.04	
Issues from the Consolidated Fund			1,065,342.00		
Expenditure for 1968			925,811.96	Cr.	
Due to the Consolidated Fund			139,530.04		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 21 - MINISTRY OF HOME AFFAIRS - FIRE PROTECTION SERVICES					
1. Personal Emoluments	746,568.00	746,569.00	636,668.89	109,900.11	
OTHER CHARGES					
2. Transport and Travelling ..	20,000.00	20,000.00	20,620.01		620.01
3. Miscellaneous	4,000.00	4,000.00	3,094.68	905.32	
4. Uniforms and Bedding	34,350.00	34,350.00	29,023.36	5,326.64	
5. Expenses, Training Courses..	2,000.00	2,000.00	2,809.42		809.42
6. Funeral Expenses	600.00	600.00	145.30	454.70	
7. Maintenance and Operation of Land and Water Transport..	60,000.00	60,000.00	59,223.38	776.62	
8. Ambulance and First Aid Equipment	2,400.00	2,400.00	1,407.66	992.34	
9. Auxiliary Unit	3,900.00	3,900.00	2,989.86	910.14	
10. Maintenance of Pipelines in Commercial Area	1,000.00	1,000.00	810.58	189.42	
11. Purchase of Fire Equipment for Government Buildings..	10,000.00	10,000.00	5,737.89	4,262.11	
GRAND TOTALS	884,818.00	884,819.00	762,531.03	123,717.40	1,429.43
Deduct over the Estimate ..				1,429.43	
Net under the Estimate ..				122,287.97	
901 Issues from the Consolidated Fund			884,819.00		
902 Expenditure for 1968			762,531.03Cr.		
903 Due to the Consolidated Fund			122,287.97		
HEAD 22 - MINISTRY OF HOME AFFAIRS - PRINTERY					
1. Personal Emoluments	25,888.00	25,888.00	20,876.91	5,011.09	
OTHER CHARGES					
2. Transport and Travelling ..	1,100.00	1,100.00	1,017.07	82.93	
3. Miscellaneous	1,250.00	1,250.00	1,062.11	187.89	
4. Public Printing Regulated by Contract	206,000.00	206,000.00	190,962.48	15,037.52	
5. Additional Printing and Binding	262,300.00	262,300.00	222,400.95	39,899.05	
6. Advertisements	43,000.00	43,000.00	28,924.01	14,075.99	
7. Central Stationery Store ..	113,000.00	118,000.00	115,875.52	2,124.48	
8. Maintenance of Equipment and Spare Parts	9,000.00	9,500.00	8,186.90	1,313.10	
GRAND TOTALS	661,538.00	667,038.00	589,305.95	77,732.05	
Net under the Estimate ..				77,732.05	
901 Issues from the Consolidated Fund			667,038.00		
902 Expenditure for 1968			589,305.95Cr.		
903 Due to the Consolidated Fund			77,732.05		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 23 - MINISTRY OF HOME AFFAIRS - PROBATION AND WELFARE SERVICE					
1. Personal Emoluments	226,553.00	226,554.00	206,493.30	20,060.70	
OTHER CHARGES					
2. Transport and Travelling ..	25,000.00	25,000.00	26,297.10		1,297.10
3. Miscellaneous	3,825.00	3,825.00	3,570.97	254.03	
4. Books and Publications ..	300.00	300.00	395.48		95.48
5. Dietary	15,000.00	15,850.00	14,173.74	1,676.26	
6. Fuel and Light	1,500.00	2,000.00	1,495.28	504.72	
7. Maintenance of Compound ..	3,000.00	3,000.00	2,396.16	603.84	
8. Clothing and Bedding	4,500.00	4,500.00	3,998.43	501.57	
9. Workshop - Tools, Appliances and Materials	5,000.00	5,000.00	4,041.38	958.62	
10. Bakery	7,700.00	9,200.00	7,664.32	1,535.68	
11. Arable Farm	1,850.00	1,850.00	1,461.11	388.89	
12. Earnings, Gratuities, Pocket Money to Boys and Purchase of Tools for Discharged Boys	2,400.00	2,400.00	2,382.03	17.97	
13. Grant to Salvation Army for After Care Work	2,760.00	2,760.00	2,760.00		
14. Grant to Discharged Prisoners, Aid Committee..	8,000.00	8,000.00	5,787.79	2,212.21	
15. Remand Home for Boys	5,500.00	5,500.00	5,353.16	146.84	
16. Grant to Salvation Army for Belfield Girls' School - Maintenance and Expenses..	13,000.00	16,000.00	16,000.00		
17. Sanitation and Drainage ..	1,000.00	1,000.00	869.22	130.78	
18. Maintenance of Koker	500.00	500.00	424.00	76.00	
19. Maintenance of Stock Farm ..	6,200.00	6,200.00	5,897.98	302.02	
GRAND TOTALS	333,588.00	339,439.00	311,461.45	29,370.13	1,392.58
Deduct over the Estimate ..				1,392.58	
Net under the Estimate ..				27,977.55	
901 Issues from the Consolidated Fund			339,439.00		
902 Expenditure for 1968			311,461.45Cr.		
903 Due to the Consolidated Fund			27,977.55		

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 66 - MINISTRY OF FINANCE - PENSIONS AND GRATUITIES					
3. Police Pensions, Gratuities and Lump Sum Payments ..	345,000.00	345,000.00	411,999.29		66,999.29
7. Police Reward Funds, Pensions	600.00	600.00	525.68	74.32	
GRAND TOTAL	345,600.00	345,600.00	412,524.97*	74.32	66,999.29
Deduct under the Estimate ..					74.32
Net over the Estimate.. ..					66,924.97
901. Issues from the Consolidated Fund			345,600.00		
902. Expenditure for 1968			412,524.97Cr.		
903. Due to the Consolidated Fund			66,924.97Cr.		
*This amount includes Statu- tory Expenditure of			345,600.00		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
VISION XI - MINISTRY OF HOME AFFAIRS					
PRISONS					
.. New Prison D'Endragt			387.00		387.00
.. Prison Improvement	10,000.00	10,000.00	20,441.85		10,441.85
.. Borstal					
PROBATION & WELFARE SERVICES					
.. Approved Schools	22,000.00	22,000.00	21,508.10	491.90	
.. Probation Officers Housing..			3.52		3.52
POLICE					
.. Stations - New and Extensions to Old	30,000.00	30,000.00	18,923.11	11,076.89	
.. Motor Transport and Marine Workshop	20,000.00	20,000.00	10,241.53	9,758.47	
.. Equipment - Land, Air and Water Transport	30,000.00	70,000.00	475.65	69,524.35	
.. Training School					
.. Police Quarters	120,000.00	120,000.00	101,089.50	18,910.50	
FIRE SERVICE					
.. Fire Ambulance Stations ..					
.. New Fire Boat	120,000.00	144,000.00		144,000.00	
.. Equipment	11,000.00	12,000.00	5,249.90	6,750.10	
GOVERNMENT PRINTERY					
.. New Building					
.. Equipment	50,000.00	57,005.00	64,498.56		7,493.56
MISCELLANEOUS					
.. Purchase of Equipment	63,000.00	73,248.00	55,881.70	17,366.30	
.. Independence		25,355.00	28,750.01		3,395.01
.. National Registration.. ..	350,000.00	1,042,000.00	1,182,535.21		140,535.21
.. National Elections	100,000.00	350,360.00	374,883.17		24,523.17
.. Queen's Visit		5,500.00	2,424.01	3,075.99	
.. Const. of New River Airstrip		27,600.00	22,125.87	5,474.13	
.. Purchase of Transport Equipment		34,000.00	26,330.60	7,669.40	
.. Purchase of Horses		10,000.00	5,973.46	4,026.54	
.. Special Projects			2,381.27		2,381.27
TOTAL	926,000.00	2,053,068.00	1,944,104.02	298,124.57	189,160.59
Deduct over the Estimate ..				189,160.59	
Net under the Estimate ..				108,963.98	
Issues from the Consolidated Fund			1,664,113.00		
Expenditure for 1968			1,944,104.02Cr.		
Due to the Consolidated Fund..			279,991.02Cr.		

D. E. SHEPHERD.
Permanent Secretary
Ministry of
Home Affairs
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.				
HOME AFFAIRS				
8. Police	85,000.00	118,216.32		33,216.32
9. Prisons	20,000.00	21,922.92		1,922.92
10. Fire Protection	200.00	588.67		388.67
11. Essequibo Boys' School	6,000.00	6,960.53		960.53
TOTAL	111,200.00	147,688.44		36,488.44
Net over the Estimates				36,488.44

D. E. SHEPHERD
 Permanent Secretary,
 Ministry of Home Affairs
 Principal Receiver of Revenue

MINISTRY OF LOCAL GOVERNMENT

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
24 - MINISTRY OF LOCAL GOVERNMENT					
Personal Emoluments	392,255.00	393,300.00	338,170.60	55,129.40	
OTHER CHARGES					
Transport and Travelling ..	60,000.00	60,000.00	52,471.51	7,528.49	
Miscellaneous	5,000.00	5,300.00	5,122.36	177.64	
Telegrams	100.00	100.00	5.27	94.73	
Telephones	7,000.00	17,000.00	14,706.01	2,293.99	
Publications	300.00	300.00	632.89		332.89
Uniforms	1,200.00	1,545.00	1,142.11	402.89	
Entertainment Expenses ..	960.00	960.00	754.13	205.87	
House Rent	3,000.00	3,000.00	1,350.00	1,650.00	
Water Transport	11,000.00	11,000.00	9,504.44	1,495.56	
Drawing Materials and Equipment	5,400.00	5,400.00	4,710.58	689.42	
Miscellaneous Expenses, County and Rest Houses..	4,000.00	4,000.00	3,744.36	255.64	
Property Surveys and Inspections	17,500.00	17,500.00	12,962.51	4,537.49	
Cost of Operating Lethal Chamber	125.00	125.00	103.20	21.80	
Grants to Village Authorities Towards Administrative Expenses..	7,120.00	7,120.00	7,119.60	.40	
Grant to Morawhanna Village District	800.00	800.00	800.00		
Contributions towards Maintenance of Roads and Streets, Georgetown ..	137,500.00	137,500.00	137,500.00		
Contributions towards Maintenance of Roads and Streets, New Amsterdam ..	30,000.00	30,000.00	30,000.00		
GRAND TOTALS	683,260.00	694,950.00	620,799.57	74,483.32	332.89
Deduct over the Estimate ..				332.89	
Net under the Estimate ..				74,150.43	
Issues from the Consolidated Fund			693,906.00		
Expenditure for 1968			620,799.57 Cr.		
Balance to the Consolidated Fund			73,106.43		

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Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 25 - MINISTRY OF LOCAL GOVERNMENT - INTERIOR					
1. Personal Emoluments	235,861.00	236,846.00	222,652.01	14,193.99	
OTHER CHARGES					
2. Transport and Travelling ..	28,500.00	28,500.00	26,471.55	2,028.45	
3. Miscellaneous	1,075.00	1,075.00	574.56	500.44	
4. Uniforms	2,410.00	2,410.00	2,045.98	364.02	
5. Entertainment Expenses ..	700.00	700.00	616.99	83.01	
6. House Rent.. ..	2,000.00	2,000.00	130.00	1,870.00	
7. Labour and Rations for Labour	6,500.00	6,500.00	1,571.62	4,928.38	
8. Maintenance and Operation of Land and Water Transport	16,100.00	16,100.00	13,923.98	2,176.02	
9. Books and Registers	250.00	250.00	195.06	54.94	
10. Materials and Equipment ..	2,300.00	2,300.00	1,329.16	970.84	
11. Amerindian Captains	10,500.00	10,500.00	10,211.18	288.82	
12. Amerindian Depots - Wages and Caretakers' Maintenance	4,400.00	4,400.00	3,910.22	489.78	
13. Miscellaneous Expenses - Rest Houses	4,000.00	4,000.00	3,872.13	127.87	
14. Upper Mazaruni Amerindian District, Agricultural Development of	1,100.00	1,100.00	1,541.57		441.57
15. Grants to Churches for Services Among Amerindians	26,000.00	26,000.00	18,757.70	7,242.30	
16. Amerindian Welfare - Scholarship Funds and Books	8,000.00	8,000.00	7,522.60	477.40	
✕ GRAND TOTALS	349,696.00	350,681.00	315,326.31	35,796.26	441.57
Deduct over the Estimate ..				441.57	
Net under the Estimate ..				<u>35,354.69</u>	
901 Issues from the Consolidated Fund			349,697.00		
902 Expenditure for 1968			<u>315,326.31</u> Cr		
903 Due to the Consolidated Fund			<u>34,370.69</u>		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditures	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XII - MINISTRY OF LOCAL GOVERNMENT					
1. Establishment of New Local Authorities	50,000.00	50,000.00	12,145.64	37,854.36	
2. Capital Grants to Local Authorities			78.75		78.75
3. New Amsterdam Water Supply..					
4. New Amsterdam Concrete Drains					
5. Loans to Local Authorities..	35,000.00	35,000.00	29,865.91	5,134.09	
6. Local Authority Roads..	50,000.00	50,000.00	17,008.13	32,991.87	
7. Purchase of Equipment ..	10,000.00	10,000.00	5,503.65	4,496.35	
AMERINDIAN DEVELOPMENT					
8. Rest Shelter and Hostels ..		64,000.00	40,975.25	23,024.75	
9. Removal of Administrative Headquarters from Orinduik to Kurukabarry.. .. .		76,300.00	8,406.98	67,893.02	
10. General Development	230,000.00	230,000.00	10,027.36	219,972.64	
11. Roads		134,000.00	67,824.97	66,175.03	
12. Amerindian Lands Commission	70,000.00	70,000.00	46,954.69	23,045.31	
13. Amerindian Education		26,300.00	5,558.22	20,741.78	
14. Oxfam Grant.. .. .	17,000.00	17,000.00	12,496.27	4,503.73	
GRAND TOTALS	462,000.00	762,600.00	256,845.82	505,832.93	78.75
Deduct over the Estimate ..				78.75	
Net under the Estimate ..				505,754.18	
1 Issues from the Consolidated Fund			547,900.00		
2 Expenditure for 1968			256,845.82Cr		
3 Due to the Consolidated Fund			291,054.18		

T. B. RICHMOND,
Permanent Secretary,
Ministry of Local Government
Accounting Officer

Revenue Account

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD X SUNDRY CONTRIBUTIONS & OTHER RECEIPTS	\$	\$	\$	\$
1. Contribution by the Mayor and Town Council, Georgetown, towards Fire Protection ..	96,000.00	96,571.65		571.65
2. Contribution by the Mayor and Town Council, New Amsterdam, towards Fire Protection ..	9,600.00	5,011.67	4,588.33	
3. Contribution by Mayor and Town Council, Georgetown, towards Sea Defences	2,500.00	1,875.00	625.00	
TOTAL	108,100.00	103,458.32	5,213.33	571.65
Deduct over the Estimate			571.65	
Net under the Estimate			4,641.68	

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
HEAD IV FEES, FINES, ETC.				
Local Government				
12. Local Government Board	100.00	2.88	97.12	
13. District Commissioners Fees	4,500.00	6,044.97		1,544.97
36. Citizenship, Registration Fees, Etc.	200.00	6,539.62		6,339.62
Total	4,800.00	12,587.47	97.12	7,884.59
Deduct under the Estimate				97.12
Net over the Estimate ..				7,787.47

T. B. RICHMOND,
Permanent Secretary,
Ministry of Local Government
Principal Receiver of Revenue.

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 26 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	\$	\$	\$	\$	\$
1. Personal Emoluments	393,513.00	393,515.00	371,583.16	21,931.84	
OTHER CHARGES					
2. Transport and Travelling ..	7,000.00	9,000.00	8,541.43	458.57	
3. Miscellaneous	3,000.00	3,000.00	3,110.85		110.85
4. Telegrams	1,500.00	1,500.00	353.16	1,146.84	
5. Telephones	21,000.00	46,000.00	45,991.09	8.91	
GRAND TOTAL	426,013.00	453,015.00	429,579.69	23,546.16	110.85
Deduct over the Estimate ..				110.85	
Net under the Estimate ..				23,435.31	
901. Issues from the Consolidated Fund			453,015.00		
902. Expenditure for 1968			429,579.69Cr.		
903. Due to the Consolidated Fund			23,435.31		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 27 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - AGRICULTURE					
1. Personal Emoluments	649,500.00	649,501.00	607,964.04	41,536.96	
OTHER CHARGES					
2. Transport and Travelling ..	95,500.00	95,500.00	109,237.20		13,737.20
3. Miscellaneous	6,000.00	6,000.00	5,934.88	65.12	
4. Library and Publications ..	5,300.00	5,300.00	4,419.57	880.43	
5. Water Transport	12,500.00	12,500.00	6,757.30	5,742.70	
6. Laboratories and Equipment- Maintenance	16,500.00	21,000.00	21,938.02		938.02
7. Botanic Gardens	76,000.00	96,000.00	97,894.10		1,894.10
8. Government Gardens and Grounds	27,000.00	27,000.00	21,390.08	5,609.92	
9. Purchase, Production and Distribution of Seeds and Plants	130,000.00	130,000.00	136,164.78		6,164.78
10. Production of Pure Strain Seed Paddy	250,000.00	250,000.00	83,638.96	166,361.04	
11. Central Agricultural Station - Mon Repos	430,000.00	430,000.00	463,099.20		33,099.20
12. Maintenance of District Offices Demonstration Stations, Offices and Nurseries	53,000.00	53,000.00	53,772.80		772.80
13. Apiary	5,000.00	5,000.00	3,530.81	1,469.19	
14. Extension Services	15,000.00	20,000.00	14,957.69	5,042.31	
15. Veterinary Preventive Measures	20,500.00	45,500.00	41,676.22	3,823.78	
16. Plant Pest Preventive Measures	12,000.00	12,000.00	11,417.80	582.20	
17. Agricultural Economic Survey	11,000.00	11,000.00	9,994.56	1,005.44	
18. Artificial Insemination Ser- vice	25,000.00	25,000.00	15,079.39	9,920.61	
19. Cost of Investigations of Insects affecting Stored Rice and Paddy	10,000.00	10,000.00	5,565.86	4,434.14	
20. Fisheries Division - Inland..	13,000.00	17,500.00	16,559.91	940.09	
21. Fisheries Division - Marine..	57,000.00	57,000.00	48,594.76	8,405.24	
22. Agricultural Education in Primary Schools.. ..	10,000.00	10,000.00	2,544.54	7,455.46	
23. Dairy Farming Expansion Main- tenance Expenses	45,000.00	50,000.00	25,455.05	24,544.95	
24. Progressive Farmers' Scheme ..	6,500.00	6,500.00	4,358.08	2,141.92	
25. M. A. R. D. S. Experimental Station	10,000.00	10,000.00	8,407.90	1,592.10	
26. Rice Assessment Tribunal ..	50,000.00	50,000.00	35,186.34	14,813.66	
27. Agricultural Stations - Main- tenance and Operation ..	159,000.00	159,000.00	168,185.94		9,185.94

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 27 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - AGRICULTURE (CONT'D)	\$	\$	\$	\$	
MISCELLANEOUS SERVICES					
28. Animal Quarantine Station ..	7,500.00	15,000.00	10,845.06	4,154.94	
29. Essequibo Estates ..	155,000.00	155,000.00	141,763.32	13,236.68	
30. Government Estates West Demerara	21,000.00	21,000.00	16,002.05	4,997.95	
31. Vergenoegen Land Development Scheme	51,172.00	51,172.00	41,125.94	10,046.06	
32. Black Bush Polder Land Development Scheme	217,198.00	217,198.00	210,953.48	6,244.52	
33. Amazon - Charity	15,000.00	15,000.00	14,644.84	355.16	
34. Mara Land Development Scheme	92,277.00	92,277.00	87,549.95	4,727.05	
35. Garden of Eden Land Develop- ment Scheme	8,860.00	8,860.00	7,669.70	1,190.30	
36. Onverwagt Land Development Scheme	35,450.00	35,450.00	24,675.73	10,774.27	
37. Cane Grove - La Bonne Mere - Maintenance of Agricultural Holdings and Drainage and Irrigation Works	125,000.00	125,000.00	112,087.13	12,912.87	
CONTRIBUTIONS AND SUBSIDIES					
38. Contribution to Food and Agriculture Organisation ..	18,000.00	41,614.00	41,033.28	580.72	
39. Contribution to Plant Quarantine Station the West Indies	160.00	160.00	160.00		
40. Commonwealth Agricultural Bureau	10,080.00	10,080.00	8,529.60	1,550.40	
41. Rothamstead Experimental Station Contribution to ..	58.00	58.00	58.68		
42. Fishing Industry Aid	30,000.00	105,000.00	103,075.45	1,924.55	
43. Grant-in-Aid to Royal Society for Prevention of Cruelty to Animals	1,500.00	1,500.00	1,500.00		
44. Subsidy to Guyana School of Agriculture Corporation ..	125,000.00	155,000.00	155,000.00		
45. Refunds of Revenue.. .. .	50,000.00	50,000.00	34,726.75	15,273.25	
46. Farm Youth Training	15,000.00	15,000.00	5,487.26	9,512.74	
47. Subvention to Cane Farming Development Corporation ..	30,000.00	30,000.00	25,000.00	5,000.00	
48. National Exhibition of Local Produce	50,000.00	65,000.00	44,092.37	20,907.63	
49. Contribution to Pan American Foot & Mouth Disease Centre		7,500.00	7,379.06	120.94	
50. Cane Grove Emergency Flood Relief Committee		10,000.00	7,576.61	2,423.39	
51. National Cane Farming Commit- tee		4,340.00	4,181.45	158.55	
GRAND TOTAL	3,258,555.00	3,495,510.00	3,128,843.49	432,459.23	65,792.72

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 27 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - AGRICULTURE (CONT'D)	\$	\$	\$	\$	\$
Deduct over the Estimate ..				65,792.72	
Net under the Estimate ..				366,666.51	
901. Issues from the Consolidated Fund			3,491,010.00		
902. Expenditure for 1968			3,128,843.49Cr.		
903. Due to the Consolidated Fund			362,166.51		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 28					
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - FORESTS	\$	\$	\$	\$	\$
1. Personal Emoluments ..	321,173.00	321,174.00	264,133.77	57,040.23	
OTHER CHARGES					
2. Transport and Travelling ..	40,000.00	40,000.00	37,344.01	2,655.99	
3. Miscellaneous	3,200.00	3,200.00	3,230.47		30.47
4. Uniforms	6,500.00	6,500.00	2,983.26	3,516.74	
5. House Rent.. .. .	2,200.00	2,200.00	1,642.00	558.00	
6. Maintenance and Operation of Land and Water Transport	28,500.00	28,500.00	24,629.65	3,870.35	
7. Equipment and Material ..	5,000.00	5,000.00	4,275.60	724.40	
8. Revenue Protection	1,000.00	1,000.00	376.40	623.60	
9. Central Timber Manufacturing Plant	98,618.00	98,618.00	262,040.23		163,422.23
10. Creek Clearing	500.00	500.00	447.49	52.51	
11. Forest Stations.. .. .	3,000.00	3,000.00	1,712.32	1,287.68	
12. Investigations and Research	5,000.00	5,000.00	4,041.64	958.36	
13. Silviculture	11,000.00	11,000.00	10,226.43	773.57	
14. Forest Surveys	3,500.00	3,500.00	2,634.27	865.73	
15. Promotion of Exports.. ..	1,500.00	1,500.00	486.54	1,013.46	
16. Contribution towards Imperial Forestry Institute, Oxford	1,200.00	1,200.00	1,200.00		
17. Contribution to Latin American Forest Research and Training Institute ..	900.00	900.00		900.00	
18. Contribution to Critchlow Labour Institute		10,000.00	9,999.84E	.16	
GRAND TOTAL	532,791.00	542,792.00	631,403.92	74,840.78	163,452.70
Deduct under the Estimate..					74,840.78
Net over the Estimate ..					88,611.92
901 Issues from the Consolidated Fund			542,792.00		
902 Expenditure for 1968			631,403.92Cr.		
903 Due to the Consolidated Fund			88,611.92Cr.		
HEAD 29					
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - GEOLOGICAL SURVEY AND MINES					
1. Personal Emoluments	304,527.00	304,527.00	236,023.68	68,503.32	
OTHER CHARGES					
2. Transport and Travelling ..	15,000.00	25,000.00	24,998.39	1.61	
3. Miscellaneous	3,000.00	3,000.00	2,857.93	142.07	
4. Library and Publications ..	3,500.00	3,500.00	3,482.99	17.01	
5. Sanitary and Fuel	1,500.00	1,500.00	1,446.83	53.67	
6. Uniforms	2,300.00	2,300.00	716.24	1,583.76	
7. Study Courses	1,000.00	1,000.00		1,000.00	
8. Rental of Quarters	2,000.00	2,000.00	378.00	1,622.00	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 29 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - GEOLOGICAL SURVEYS AND MINES (CONT'D)					
9. Labour and Rations for Labourers	38,000.00	45,000.00	43,554.78	1,445.22	
10. Land and Water Transport ..	4,000.00	4,000.00	4,020.80		20.80
11. Drawing Instruments, Materials and Equipment ..	7,500.00	7,500.00	6,635.07	864.93	
12. Revenue Protection	240.00	240.00		240.00	
13. Materials for Survey .. .	4,000.00	4,000.00	2,879.02	1,120.98	
14. Repairs and Maintenance of Scientific Equipment .. .	3,500.00	3,500.00	1,401.96	2,098.04	
15. Printing Maps and Reports ..	25,000.00	25,000.00	6,004.00	18,996.00	
16. Special Scientific Research	1,500.00	1,500.00	1,483.62	16.38	
17. Geophysical Surveys	10,000.00	10,000.00	9,635.93	364.07	
18. GRAND TOTAL	426,567.00	443,567.00	345,518.74	98,069.06	20.80
Deduct over the Estimate ..				20.80	
Net under the Estimate ..				98,048.26	
901 Issues from the Consolidated Fund			443,567.00		
902 Expenditure for 1968			345,518.74Cr		
903 Due to the Consolidated Fund..			98,048.26		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 30 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - LANDS	\$	\$	\$	\$	\$
1. Personal Emoluments	304,879.00	304,879.00	267,861.00	37,018.00	
OTHER CHARGES					
2. Transport and Travelling ..	65,000.00	65,000.00	58,282.62	6,717.38	
3. Miscellaneous	3,750.00	3,750.00	3,630.49	119.51	
4. Library and Publications ..	500.00	500.00	402.36	97.64	
5. Uniforms	1,500.00	1,500.00	558.28	941.72	
6. Labour and Rations for Labour	260,000.00	260,000.00	261,424.59		1,424.59
7. Land and Water Transport ..	22,000.00	22,000.00	24,296.61		2,296.61
8. Materials, Equipment and Instruments	32,000.00	32,000.00	28,157.66	3,842.34	
9. Revenue Protection	400.00	400.00	16.00	384.00	
10. Printing and Binding Maps, Reports and Records.. ..	6,300.00	6,300.00	1,379.38	4,920.62	
11. Land Surveyors' Examination	1,300.00	1,300.00	682.00	618.00	
12. Resumption of Crown Lands, Working Party Expenses ..	5,000.00	11,000.00	8,910.96	2,089.04	
13. Investigation of Applications for Lands.. ..	18,000.00	23,000.00	26,045.77		3,045.77
14. Publication of Sections of Guyana Map	12,000.00	12,000.00	2,468.46	9,531.54	
GRAND TOTAL	732,629.00	743,629.00	684,116.18	66,279.79	6,766.97
Deduct over the Estimate ..				6,766.97	
Net under the Estimate				59,512.82	
901 Issues from the Consolidated Fund			738,629.00		
902 Expenditure for 1968			684,116.18Cr.		
903 Due to the Consolidated Fund..			54,512.82		
DIVISION XIII - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
AGRICULTURE AND LAND DEVELOPMENT					
1. Rice Development			54.16		54.16
2. Meteorological Stations ..					
3. Eradication of Acoushi Ants					
4. Technology Division					
5. Information and Communication					
6. New Animal Laboratory and Quarantine Station	25,000.00	25,000.00	8,028.78	16,971.22	
7. By-Product Plant Lethem ..					
8. Development of Fishing ..			8.83		8.83
9. Additional Shrimp Drying Floors					
10. New Amsterdam Fish Centre ..	312,000.00	312,000.00	107,833.38	204,166.62	
11. Onverwagt Fish Station ..					
12. F.A.O. Regional Fisheries Project	60,000.00	60,000.00	17,079.37	42,920.63	

Appropriation Account — continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XIII - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES (CONT'D.)					
13. Snapper Fishing					43.56
14. Guyana School of Agriculture	20,000.00	20,000.00	20,043.56		
15. Development of Dairy and Beef Cattle	100,000.00	115,000.00	121,615.26		6,615.26
16. Diversification and Development of Agriculture	155,000.00	169,000.00	155,084.91	13,915.09	
17. Land Development Projects ..	105,000.00	1,082,636.00	300,341.54	782,294.46	
18. Crabwood Creek, Southward ..				20,313.04	
19. Machinery & Equipment	55,000.00	223,664.00	203,350.96		
20. Preliminary Investigations..	30,000.00	30,000.00	14,938.27	15,061.73	
21. Purchase of Combines					
22. Atkinson/Mckenzie Land Development Project..	300,000.00	300,000.00	47,053.32	252,946.68	
FORESTS, LANDS AND MINES					
23. Forest Industries Development and Survey ..	650,000.00	725,000.00	215,721.33	509,278.67	
24. Expansion of Forest Utilization Section..					
25. Central Timber Manufacturing Plant	25,000.00	25,000.00	20,817.70	4,182.30	
26. Forest Plantations			16.24		16.24
27. Topographic Survey	1,065,000.00	1,215,000.00	1,657,265.75		442,265.75
28. Geological Surveys	876,000.00	1,133,000.00	558,199.98	574,800.02	
29. Purchase of Equipment..	25,000.00	25,000.00	1,335.00	23,665.00	
30. Assistance to Miners	30,000.00	30,000.00	27,606.29	2,393.71	
31. Photogeological Surveys of Southern Guyana		11,500.00	11,500.00		
32. Geodetic Survey of the Coastlands	94,000.00	104,000.00	19,749.82	84,250.18	
33. Purchase of Books		2,220.00	844.88	1,375.12	
34. Imperial College Research Bursary		18,900.00		18,900.00	
35. Rural Landing Sites		3,200.00	3,198.30	1.70	
TOTAL	3,927,000.00	5,630,120.00	3,511,687.63	2,567,436.17	449,003.80
Deduct over the Estimate ..				449,003.80	
Net under the Estimate ..				2,118,432.37	
901 Issues from the Consolidated Fund			3,397,755.00		
902 Expenditure for 1968			3,511,687.63	Cr.	
903 Due to the Consolidated Fund..			113,932.63	Cr.	

F.A. Noel
Permanent Secretary,
Ministry of Agriculture
Accounting Officer.

Revenue Account

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.				
- AGRICULTURE				
15. Botanic Gardens	7,000.00	8,311.33		1,311.33
16. Pure Line Seed Paddy	175,000.00	63,882.60	111,117.40	
17. Miscellaneous	120,000.00	120,646.80		646.80
37. Local Produce Exhibition ..	14,000.00	20,925.74		6,925.74
TOTAL	316,000.00	213,766.47	111,117.40	8,883.87
Deduct over the Estimate ..			8,883.87	
Net under the Estimate ..			102,233.53	
HEAD VI - RENTS, ROYALTIES, ETC.				
FOREST				
1. Fees	4,000.00	10,075.84		6,075.84
2. Licences, Balata, Rubber, Woodcutting Etc.	5,000.00	2,649.95	2,350.05	
3. Permissions.. .. .	50.00	113.71		63.71
4. Royalty - Timber.. .. .	350,000.00	454,989.50		104,989.50
5. Royalty - Balata, Rubber, Etc.	7,000.00	10,715.44		3,715.44
6. Royalty - Miscellaneous ..	4,000.00	4,615.81		615.81
LANDS				
7. Fees	40,000.00	69,099.27		29,099.27
8. Permissions.. .. .	6,000.00	7,057.73		1,057.73
9. Miscellaneous	500.00	493.15	6.85	
10. Royalty Stone	15,000.00	20,075.95		5,075.95
11. Rents - Crown Lands	80,000.00	100,563.26		20,563.26
12. Rents - Colony Lands	25,000.00	37,309.63		12,309.63
MINES				
13. Fees	6,000.00	6,344.84		344.84
14. Licences - Prospecting ..	6,000.00	5,422.88	577.12	
15. Licences - Claims - Gold ..	2,000.00	1,490.00	510.00	
16. Licences - Claims - Precious Stones	20,000.00	24,429.44		4,429.44
17. Licences - Other.. .. .	250.00	230.00	20.00	
18. Licences - Oil Exploration..	110,000.00	130,675.00		20,675.00
19. Mining Privileges	700.00	743.48		43.48
20. Exclusive Permissions.. ..	45,000.00	25,641.64	19,358.36	
21. Concessions, Mining	500.00	540.27		40.27
22. Concessions, Dredging.. ..	500.00	768.76		268.76
23. Royalties	500,000.00	580,569.52		80,569.52
24. Registration - Mining Labourers.. .. .	50.00	14.40	35.60	
25. Mining Leases	17,000.00	15,443.08	1,556.92	
TOTAL	1,244,550.00	1,510,072.55	24,414.90	289,937.45
Deduct under the Estimate ..				24,414.90
Net over the Estimate.. .. .				265,522.55

Revenue Account

	Approved Estimates		Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD VII - LAND DEVELOPMENT, RENTS, ETC.					
1. Amazon-Charity	4,500.00		6,522.28		2,022.28
2. Black Bush	1,000,000.00		367,966.78	632,033.22	
3. Cane Grove-La Bonne Mere	80,000.00		46,656.41	33,343.59	
4. Anna Regina	110,000.00		122,670.58		12,670.58
5. Hague and La Jalousie	3,200.00		5,502.85		2,302.85
6. Garden of Eden	12,000.00		59,529.81	57,690.46	47,529.81
7. Mara	60,000.00		2,309.54	27,893.20	
8. Vergenoegen	70,000.00		42,106.80	27,893.20	
9. Other.. .. .	40,000.00		29,175.81	10,824.19	
MACHINERY HIRE CHARGES					
10. Anna Regina	30,000.00		13,274.84	16,725.16	
11. Vergenoegen			8,338.93		8,238.93
12. Other.. .. .	100.00				
TOTAL	1,409,800.00		704,054.63	778,509.82	72,764.45
Deduct over the Estimate ..				72,764.45	
Net under the Estimate ..				705,745.37	
HEAD IX - MISCELLANEOUS UNDERTAKINGS					
6. Forests Department - Sale of Timber			218,759.74		218,759.74
8. Machinery Hire Pool-Charges					
TOTAL.. .. .			218,759.74		218,759.74
Net over the Estimate ..					218,759.74
HEAD XII - SALE OF ASSETS, ETC.					
1. Crown Lands	11,200.00		3,535.36	7,664.64	
2. State Lands	20,000.00		324,410.12		304,410.12
4. Vergenoegen Rice Mill ..					
TOTAL	31,200.00		327,945.48	7,664.64	304,410.12
X Deduct under the Estimate..					7,664.64
Net over the Estimate ..					296,745.48

F. A. NOEL
Permanent Secretary,
Ministry of Agriculture
Principal Receiver of Revenue

MINISTRY OF TRADE

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 31 - MINISTRY OF TRADE					
1. Personal Emoluments	56,842.00	56,842.00	56,180.42	661.58	
OTHER CHARGES					
2. Transport and Travelling	2,375.00	2,375.00	2,187.38	187.62	
3. Miscellaneous	3,000.00	3,000.00	2,632.79	367.21	
4. Telegrams	1,140.00	1,140.00	744.88	395.12	
5. Telephones	2,500.00	3,500.00	2,811.91	688.09	
6. Contribution towards Commonwealth Economic Committee	4,575.00	4,575.00		4,575.00	
7. Expenses in Connection with Oils and Fats Conference	1,216.00	1,216.00	989.52	226.48	
8. Grant to West India Committee	720.00	1,488.00	1,488.00		
MISCELLANEOUS SERVICES					
9. Subsidy Guyana Marketing Corporation	500,000.00	500,000.00	500,000.00		
10. Licensing Division Salaries..	25,274.00	25,274.00	19,634.66	5,639.34	
11. Contribution to General Agreement on Tariffs and Trade	6,510.00	7,770.00	7,623.40	146.60	
12. Contribution to International Sugar Agreement.. .. .	2,592.00	2,688.00	2,688.00		
13. Exhibition and Fairs		9,496.00	6,393.69	3,102.31	
14. National Exhibition - Man and His World		4,097.00	4,284.12		187.12
GRAND TOTALS	606,744.00	623,461.00	607,658.77	15,989.35	187.12
Deduct over the Estimate				187.12	
Net under the Estimate				15,802.23	
901 Issues from the Consolidated Fund.. .. .			619,979.00		
902 Expenditure for 1968			607,658.77Cr		
903 Due to the Consolidated Fund ..			12,320.23		
DIVISION XIV - MINISTRY OF TRADE					
1. Tourism.. .. .	20,000.00	31,000.00	11,246.89	19,753.11	
2. Guyana Marketing Corporation	100,000.00	100,000.00	50,000.00	50,000.00	
3. Canadian Universal Exhibition Montreal 1967					
TOTALS	120,000.00	131,000.00	61,246.89	69,753.11	
Net under the Estimate.. .. .				69,753.11	
901 Issues from the Consolidated Fund.. .. .			81,000.00		
902 Expenditure for 1968			61,246.89Cr		
903 Due to the Consolidated Fund ..			19,753.11		

L. E. MANN
Permanent Secretary,
Ministry of Trade
Accounting Officer.
3.1.70

MINISTRY OF COMMUNICATIONS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 32 - MINISTRY OF COMMUNICATIONS					
1. Personal Emoluments	83,902.00	83,902.00	69,018.63	14,883.37	
OTHER CHARGES					
2. Telephones	3,000.00	16,093.00	13,501.15	2,591.85	
3. Ferry Service, Barima, N.W.D. Subsidy	1,680.00	1,680.00	1,680.00		
4. Grant towards Running Expenses of Georgetown Mariners' Club	5,000.00	5,000.00	2,500.00	2,500.00	
5. Contribution towards Mainte- nance of Post Office, Med- ical and Public Works Department, Sports Club ..	240.00	240.00	240.00		
6. Subsidy, Guyana Airways Cor- poration	150,000.00	150,000.00	150,000.00		
7. Contribution to International Civil Aviation Organisation	10,720.00	14,481.00	14,435.24	45.76	
8. Cuyuni Boat Service, Subsidy	300.00	300.00	300.00		
GRAND TOTALS	254,842.00	271,696.00	251,675.02	20,020.98	
Net under the Estimate ..				20,020.98	
901. Issues from the Consolidated Fund			269,196.00		
902. Expenditure for 1968			251,675.02		
903. Due to the Consolidated Fund			17,520.98		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 33 - MINISTRY OF COMMUNICATIONS - POST OFFICE					
1. Personal Emoluments	1,580,535.00	1,615,535.00	1,342,070.09	273,464.91	
OTHER CHARGES					
2. Transport and Travelling ..	33,000.00	33,000.00	35,980.09		2,980.09
3. Miscellaneous	16,730.00	17,330.00	17,921.42		591.42
4. Telephones	30,000.00	112,500.00	62,721.81	49,778.19	
5. Lighting	25,000.00	50,000.00	34,652.84	15,347.16	
6. Upkeep, Motor Transport ..	9,000.00	16,000.00	17,978.04		1,978.04
7. Uniforms	27,000.00	27,000.00	26,384.14	615.86	
8. Postal Training	9,000.00	9,000.00	5,216.05	3,783.95	
9. Rent, Branch Offices and Quarters for Postmasters..	4,000.00	4,000.00	4,030.00		30.00
10. Stores and Equipment	25,000.00	25,000.00	29,886.74		4,886.74
11. Revenue Protection	3,500.00	3,500.00	2,889.37	610.63	
12. Conveyance of Mails	350,000.00	350,000.00	375,249.47		25,249.47
13. Commission to Stamp Vendors	20,000.00	20,000.00	38,921.82		18,921.82
14. Cost of Printing Inland Postal Orders	100.00	20,100.00		20,100.00	
15. Cost of Supplying Stamps ..	120,000.00	220,000.00	264,645.39		44,645.39
16. Cost of Remittances, Money Orders Accounts, Etc. ..	600.00	600.00	176.91	423.09	
17. Upkeep, and Purchase of Bicycles	2,500.00	3,100.00	2,480.90	619.10	
18. Postal Deliveries on Sugar Estates	40,000.00	40,000.00	37,356.63	2,643.37	
19. Contribution to Universal Postal Union	3,456.00	3,456.00		3,456.00	
20. Refunds of Revenue	2,000.00	2,000.00	703.35	1,296.65	
21. Printing Post Office Guide..	5,000.00	5,000.00	42.00	4,958.00	
22. Philatelic Services	10,000.00	12,000.00	9,652.98	2,347.02	
23. Stamps Guyana Savings Bond Purchases	25,000.00	25,000.00	950.00	24,050.00	
GRAND TOTALS	2,341,421.00	2,614,121.00	2,309,910.04	403,493.93	99,282.97
Deduct over the Estimate ..				99,282.97	
Net under the Estimate ..				304,210.96	
901. Issues from the Consolidated Fund			2,619,621.00		
902. Expenditure for 1968			2,309,910.04	Cr.	
903. Due to the Consolidated Fund			309,710.96		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 34 - MINISTRY OF COMMUNICATIONS - TRANSPORT AND HARBOURS					
1. Net Deficit in Transport Services	2,000,000.00	2,180,000.00	2,220,363.34		40,363.34
GRAND TOTAL ..	2,000,000.00	2,180,000.00	2,220,363.34		40,363.34
Net over the Estimate ..					40,363.34
901. Issues from the Consolidated Fund			2,180,000.00		
902. Expenditure for 1968 ..			2,220,363.34Cr.		
903. Due to the Consolidated Fund			40,363.34Cr.		
HEAD 35 - MINISTRY OF COMMUNICATIONS - CIVIL AVIATION					
1. Personal Emoluments ..	108,965.00	111,763.00	85,203.58	26,559.42	
OTHER CHARGES					
2. Transport and Travelling	11,875.00	11,875.00	8,178.77	3,696.23	
3. Miscellaneous	6,650.00	6,650.00	10,381.84		3,731.84
4. Maintenance of Vehicles	3,000.00	3,000.00	1,244.33	1,755.67	
5. Uniforms	800.00	800.00	299.25	500.75	
6. Maintenance of Interior Airfields	26,600.00	26,600.00	24,623.27	1,976.73	
7. Maintenance - Air Traffic Service & Aero Nautical Equipment	10,700.00	15,801.00	14,632.45	1,168.55	
8. Bush Clearing at Atkinson Airport	100.00	100.00		100.00	
9. Search and Rescue Service	100.00	380.00	955.00		575.00
10. Rent for Radio Equipment	7,000.00	*7,000.00	2,640.00	4,360.00	
11. Safety and Navigational Aids	8,250.00	8,250.00	7,556.35	693.65	
12. Aircraft Accident Inquiry	500.00	500.00	202.80	297.20	
13. Air Registration Board & Surveys	12,100.00	12,100.00	28.10	12,071.90	
14. Maintenance and Operation of Aircraft	7,500.00	7,500.00	7,269.61	230.39	
15. Rental of P A B X Atkinson Field		1.00		1.00	
GRAND TOTAL	204,140.00	212,320.00	163,215.35	53,411.49	4,306.84
Deduct over the Estimate				4,306.84	
Net under the Estimate				49,104.65	
901. Issues from the Consolidated Fund			206,920.00		
902. Expenditure for 1968 ..			163,215.35Cr.		
903. Due to the Consolidated Fund			43,704.65		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XV - MINISTRY OF COMMUNICATIONS					
POST AND COMMUNICATIONS					
1. Postal Services	20,000.00	33,000.00	32,373.20	626.80	
2. Telecommunications, Rehabilitation of					
3. Telephone Expansion					
4. Purchase of Equipment					
5. New Telecommunications Building New Amsterdam					
SHIPPING SERVICES					
6. Purchase of Tugs and Barges	400,000.00	400,000.00		400,000.00	
7. Transportation Survey					
8. Demerara Ferry Terminals	80,000.00	80,000.00	53,138.23	26,861.77	
9. Berbice Ferry Terminals	70,000.00	70,000.00	70,000.00		
10. Other Stellings			20,000.00		20,000.00
11. Construction and/or Reconditioning of Ships	80,000.00	80,000.00		80,000.00	
12. Purchase of Equipment	25,000.00	25,000.00	17,375.52	7,624.48	
13. Dredging of Berbice Bar		30,000.00		30,000.00	
HARBOUR SERVICES					
14. New Survey Ship					
15. Buoy Tender					
16. Grab Dredger	1,750,000.00	1,750,000.00		1,750,000.00	
17. Diesel Tug					
18. Purchase of Equipment			8,400.00		8,400.00
19. Off-Shore Station					
RAILWAY SERVICES					
20. Rehabilitation of Permanent Way Bridges and Buildings					
21. Purchase of Equipment					
22. Rolling Stock, East Coast Railway					
23. Locomotives		560,000.00	556,778.37	3,221.63	
24. Rolling Stock, West Coast Railway					
CIVIL AVIATION					
25. Atkinson Field, Rehabilitation of	3,680,000.00	3,680,000.00	2,551,156.41	1,128,843.59	
26. Improvement of Aerodromes and Interior Communications		3,000.00	1,421.58	1,578.42	
27. Purchase of Aircraft	500,000.00	925,000.00	823,589.46	101,410.54	
28. Georgetown Aerodrome					
29. Purchase of Equipment	10,000.00	110,000.00	10,982.36	99,017.64	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
30. Guyana Airways Corporation - Removal of Headquarters.	\$	\$	\$	\$	\$
MISCELLANEOUS					
31. Purchase of Equipment ..					
TOTAL	6,615,000.00	7,746,000.00	4,145,215.13	3,629,184.87	28,400.00
Deduct over the Estimate				28,400.00	
Net under the Estimate ..				3,600,784.87	
901. Issues from the Consolidated Fund			5,516,000.00		
902. Expenditure for 1968 ..			4,145,215.13Cr.		
903. Due to the Consolidated Fund			1,370,784.87		

D. I. YANKANA
Permanent Secretary,
Ministry of Communications,
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
HEAD IV - FEES, FINES, ETC.	\$	\$	\$	\$
14. Motor Vehicles and Road Traffic Ordinance ..	120,000.00	132,626.59		12,626.59
18. Civil Aviation	4,500.00	4,316.02	183.98	
TOTAL	124,500.00	136,942.61	183.98	12,626.59
Deduct under the Estimate				183.98
Net over the Estimate ..				12,442.61
HEAD IX - MISCELLANEOUS				
UNDERTAKINGS				
7. Harbour Servicer - Net Surplus	306,000.00	988,366.07		682,366.07
TOTAL	306,000.00	988,366.07		682,366.07
Net over the Estimate ..				682,366.07

D. I. YANKANA
Permanent Secretary,
Ministry of Communications,
Principal Receiver of Revenue

Revenue Account

HEAD III - OTHER TAX REVENUE				
4. Licences - Wireless ..	80,000.00		70,833.56	9,166.44
TOTAL	80,000.00		70,833.56	9,166.44
Net over the Estimate..				9,166.44
HEAD VIII - POST OFFICE AND TELEGRAPHS TELEPHONES				
1. Postal	2,400,000.00		2,518,335.49	118,335.49
2. Telecommunications - Telephones, Telegraphs				
TOTAL	2,400,000.00		2,518,335.49	118,335.49
Net over the Estimate				118,335.49

J. A. CHARLES
Director of Post and Telecommunications
Principal Receiver of Revenue.

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
HEAD IX MISCELLANEOUS UNDERTAKINGS	\$	\$	\$	\$
1. Aerodromes - Charges	200,000.00	217,308.82		17,308.82
TOTAL	200,000.00	217,308.82		17,308.82
Net over the Estimate				17,308.82

E. A. PHILLIPS
Director of Civil Aviation.
Principal Receiver
of Revenue.

MINISTRY OF WORKS AND HYDRAULICS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 36 - MINISTRY OF WORKS AND HYDRAULICS ESTABLISHMENT					
1. Personal Emoluments	2,803,905.00	2,803,907.00	2,203,961.88	599,945.12	
OTHER CHARGES					
2. Transport and Travelling ..	250,000.00	250,000.00	247,918.70	2,081.30	
3. Miscellaneous	11,500.00	11,500.00	11,518.77		18.77
4. Telegrams	500.00	500.00	479.81	20.19	
5. Telephones	40,000.00	70,000.00	57,256.74	12,743.26	
6. Library and Publications ..	3,000.00	3,000.00	2,997.64	2.36	
7. Maintenance and Operation of Vehicles	60,000.00	60,000.00	50,007.15	9,992.85	
8. Expenses of Trainees	20,000.00	20,000.00	11,732.96	8,267.04	
9. Maintenance and Operation- Water Transport	10,000.00	10,000.00	5,722.33	4,277.67	
10. Maintenance and Operation of Data Processing Machine ..	45,000.00	45,000.00	39,467.71	5,532.29	
11. Materials and Instruments Drawing and Surveying ..	44,000.00	44,000.00	28,561.54	15,438.46	
12. Printing of Reports, Micro- Filming Etc.	6,000.00	6,000.00	3,732.77	2,267.23	
13. Maintenance and Operation of Electrical Plants	100,300.00	100,300.00	99,909.68	390.32	
14. Registers, Forms and Servicing Accounting Machines	5,000.00	9,500.00	6,789.43	2,710.57	
15. Repairs to Typewriters and Adding Machines	3,000.00	3,000.00	2,818.79	181.21	
16. Hydrographic Surveys	80,000.00	80,000.00	77,531.28	2,468.72	
17. Engineering Surveys	72,000.00	72,000.00	68,188.61	3,811.39	
18. Contribution to Tropical Section Road Research Laboratory U.K.	3,408.00	3,408.00		3,408.00	
19. Contribution to International Commission on Drainage and Irrigation	3,795.00	3,795.00	3,904.46		109.46
20. Contribution to Meteoro- logical Services	20,500.00	22,500.00	25,749.62		3,249.62
21. Contribution to Institute of Tropical Meteorology	13,400.00	13,400.00	12,740.51	659.49	
Deduct-					
101 Appropriation Made Under Sub-Head 30 of Division XVI	600,000.00	Cr. 600,000.00	Cr.		600,000.00
GRAND TOTAL	2,995,308.00	3,031,810.00	2,960,990.38	674,197.47	603,377.85
Deduct over the Estimate ..				603,377.85	
Net under the Estimate ..				70,819.62	
901 Issues from the Consolidated Fund			3,031,810.00		
902 Expenditure for 1968			2,960,990.38		
903 Due to the Consolidated Fund..			70,819.62		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 37 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT	\$	\$	\$	\$	\$
BUILDING DIVISION					
1. Maintenance of Public Buildings	700,000.00	700,000.00	700,178.95		178.95
2. Lighting Sea Wall, Camp Road and Vlissingen Road.. ..	6,000.00	6,000.00	5,404.59	595.41	
3. Burial Grounds	1,000.00	1,000.00	707.84	292.16	
4. Maintenance of Furniture for Quarters and Offices	30,000.00	30,000.00	24,353.14	5,646.86	
5. Historic Sites, Ancient Buildings and Landmarks ..	1,000.00	1,000.00	349.90	650.10	
6. Maintenance of Compounds and Paths	100,000.00	100,000.00	99,985.11	14.89	
7. Electric Power and Lighting of Buildings	300,000.00	300,000.00	298,937.81	1,062.19	
8. Rental of Premises	75,000.00	75,000.00	66,922.05	8,077.95	
9. Miscellaneous Expenses, Government House, New Amsterdam and Jurors Quarters, Suddie	5,000.00	5,000.00	2,577.96	2,422.04	
ROADS DIVISION					
10. Roads	1,500,000.00	1,500,000.00	1,192,165.18	307,834.82	
11. Interior Trails	60,000.00	60,000.00	45,863.40	14,136.60	
12. Maintenance and Operation Materials Laboratory	25,000.00	25,000.00	14,778.45	10,221.55	
MECHANICAL DIVISION					
13. Maintenance and Running Expenses Water Transport..	115,000.00	115,000.00	79,785.10	35,214.90	
14. Lorry Transportation Recurrent Services	325,000.00	325,000.00	257,182.77	67,817.23	
15. Stone Crushing Plant Makouria	1.00	1.00	95,545.58		95,544.58
16. Pumping Stations	60,000.00	60,000.00	57,067.10	2,932.90	
17. Maintenance of Plant and Equipment.. .. .	416,000.00	416,000.00	398,727.46	17,272.54	
HYDRAULICS DIVISION					
18. Maintenance, River Defences	60,000.00	60,000.00	41,326.48	18,673.52	
19. Sea Defences Maintenance and Reconditioning.. .. .	300,000.00	300,000.00	250,324.35	49,675.65	
20. Maintenance of Drainage and Irrigation Works in other than Declared Areas.. ..	90,000.00	90,000.00	70,821.70	19,178.30	
21. Maintenance of Trenches, Lands Georgetown	5,000.00	5,000.00	3,666.44	1,333.56	
22. Rivers, Creeks, Stellings Etc	60,000.00	60,000.00	33,939.67	26,060.33	
23. Maintenance of Drainage Outfall Kingston	5,000.00	5,000.00	3,181.38	1,818.62	
PURE WATER SUPPLY					
24. Maintenance of Pure Water Supply Systems	395,000.00	700,000.00	627,813.79	72,186.21	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
SUPPLIES BRANCH					
25. Unallocated Stores	1.00	250,001.00	96,215.58	153,785.42	
26. Freight and Handling Charges	10,000.00	10,000.00	6,949.60	3,050.40	
27. Atkinson Field Maintenance Of-	300,000.00	300,000.00	282,438.06	17,561.94	
28. Wages Central Stores, Work- shop Etc.	200,000.00	200,000.00	192,072.44	7,927.56	
29. Subordinate Staff, Gate Keepers, Watchmen, Cleaners	325,000.00	370,000.00	373,813.54		3,813.54
30. Rates on Government Properties	475,000.00	481,000.00	477,800.16	3,199.84	
31. Water Supply, Government Institutions Georgetown and New Amsterdam	20,000.00	20,000.00	23,669.68		3,669.68
32. Sewerage Service to Govern- ment Properties Outside Northern Boundary of Georgetown	2,000.00	2,000.00	1,500.00	500.00	
33. Special Grants to Drainage and Irrigation Board in Lieu of Rates on Area in- completely Served in the Mahaicony/Abary Drainage and Irrigation Area.. ..	10,654.00	10,654.00	9,106.75	1,547.25	
34. Special Grants to Drainage and Irrigation Areas to Reduce Rate Assessment ..	447,496.00	447,496.00	438,688.81	8,807.19	
MISCELLANEOUS SERVICES					
HYDRAULICS DIVISION					
35. Payments of Rates on Unalienated Crown Lands in The Vergenoegen/Bonasika Drainage and Irrigation Area	40,371.00	40,371.00	39,247.10	1,123.90	
36. Payment of Rates on Unalienated Crown Lands in The Potosi/Kamuni Drainage and Irrigation Area ..	5,049.00	5,049.00	4,541.74	507.26	
37. Payments of Rates on Unalienated Crown Lands in The Tapakuma Drainage and Irrigation Area	86,900.00	86,900.00	85,767.14	1,132.86	
38. Maintenance and Operation of Main and Subsidiary Drainage and Irrigation Works at Hague W. C. Demerara	12,500.00	12,500.00	9,138.78	3,361.22	
39. Maintenance and Operation of Subsidiary Drainage and Irrigation Works at Windsor Forest/1/a Jalousie W.C.D.	12,500.00	12,500.00	10,595.12	1,904.88	
GRAND TOTAL.. .. .	6,581,472.00	7,187,472.00	6,423,150.70	867,528.05	103,206.75
Deduct over the Estimate ..				103,206.75	
Net under the Estimate ..				764,321.30	
901 Issues from the Consolidated Fund			7,142,472.00		
902 Expenditure for 1968			6,423,150.70 Cr		
903 Due to the Consolidated Fund..			719,321.30		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XVI - MINISTRY OF WORKS AND HYDRAULICS					
HYDRAULICS					
1. Boerasirie Internal Works ..					
2. Tapakuma	10,000.00	210,000.00	117,947.99	92,052.01	
3. Mara/Torani.. .. .					
4. Black Bush Frontlands.. ..	10,000.00	10,000.00		10,000.00	
5. Mahacony/Abary					
6. Miscellaneous Works and Equipment	150,000.00	150,000.00	118,874.27	31,125.73	
7. Crabwood Creek, Southwards..					
8. Surveys					
9. Canje Basin, Dam, Pumps, Roads, Etc.					
ROADS					
10. Parika/Bartica Road					
11. East Bank Roads					
12. Essequibo Roads	400,000.00	400,000.00	346,125.44	53,874.56	
13. East Coast Roads.. .. .	200,000.00	1,310,000.00	703,018.68	606,981.32	
14. West Demerara Roads	400,000.00	755,000.00	294,714.65	460,285.35	
15. Georgetown Roads					
16. Corentyne Roads	3,700,000.00	4,437,600.00	2,282,126.03	2,155,473.97	
17. Interior Roads					
18. Atkinson Field/Mackenzie Road	7,480,000.00	9,880,000.00	8,460,300.10	1,419,699.90	
19. New Roads, Surveys and Construction					
20. Roadmaking Equipment	200,000.00	200,000.00	87,913.66	112,086.34	
PUBLIC BUILDINGS					
21. Public Officers Housing	20,000.00	20,000.00	18,998.81	1,001.19	
22. Block of Government Offices on Site of McInroy Building					
23. Bank of Guyana Building					
24. Additional Office Facilities -- Ministry of Works and Hydraulics					
25. Re-Build Workshop and Ancillary Works at Ruimveldt					
26. Other Buildings - Minor Works, Etc.	250,000.00	300,000.00	280,350.69	19,649.31	
MISCELLANEOUS					
27. Sea and River Defences	2,100,000.00	3,280,000.00	2,888,376.83	391,623.17	
28. Water Supply	440,000.00	496,000.00	481,614.65	14,385.35	
29. Hydroelectric Power Surveys	790,000.00	790,000.00	161,827.71	628,172.29	
30. Staff and Services Develop- ment Projects	650,000.00	650,000.00	252,689.69	397,310.31	
31. Purchase of Equipment.. .. .	350,000.00	380,000.00	153,726.27	226,273.73	
32. Purchase of Office Equipment Etc.	75,000.00	75,000.00	38,622.58	36,377.42	
33. Hydrometeorology.. .. .	80,000.00	134,000.00	128,902.33	5,097.67	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XVI - MINISTRY OF WORKS AND HYDRAULICS (CONT'D.)					
34. Stone Crushing Plant - Makouria					
35. Purchase of Furniture ..	50,000.00	80,000.00	72,433.24	7,566.76	
36. Water Supply Atkinson Field					
37. Asphalt Plant, Power for Canje Road Project. ..		684,237.00	684,237.00		
38. Improvement and Expansion of Interior Communication		458,890.00	11.40	458,878.60	
39. Water Supply Improvement Projects		796,000.00	244,288.52	551,711.48	
TOTAL	17,355,000.00	25,496,727.00	17,817,100.54	7,679,626.46	
Net under the Estimate ..				7,679,626.46	
901 Issues from the Consolidated Fund			19,945,945.00		
902 Expenditure for 1968			17,817,100.54Cr.		
903 Due to the Consolidated Fund			2,128,844.46		

G. A. MARSHALL,
Permanent Secretary,
Ministry of Works & Hydraulics
Accounting Officer.

Revenue Account

	Approved Estimates		Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.					
WORKS AND HYDRAULICS					
19. Electrical Inspections ..	12,000.00		15,243.15		3,243.15
20. Supply of Electricity ..	8,000.00		2,959.03	5,040.97	
21. Canje Bridge	1,500.00		2,496.00		996.00
22. Sale of Stores	2,500.00		4,122.30		1,622.30
23. Miscellaneous	13,000.00		121,089.91		108,089.91
TOTAL	37,000.00		145,910.39	5,040.97	113,951.36
Deduct under the Estimate..					5,040.97
Net over the Estimate ..					108,910.39
HEAD VI - RENTS, ROYALTIES, ETC.					
HOUSING					
27. Other	150,000.00		159,516.97		9,516.97
TOTAL	150,000.00		159,516.97		9,516.97
Net over the Estimate ..					9,516.97
HEAD IX - MISCELLANEOUS - UNDERTAKINGS					
2. Atkinson Field - Sale of Electricity	30,000.00		50,385.17		20,385.17
3. Atkinson Field Miscellaneous Revenue	12,000.00		40,007.94		28,007.94
TOTAL	42,000.00		90,393.11		48,393.11
Net over the Estimate ..					48,393.11

G. A. MARSHALL.
Permanent Secretary,
Ministry of Works & Hydraulics
Principal Receiver of Revenue

MINISTRY OF EDUCATION

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 38 - MINISTRY OF EDUCATION					
1. Personal Emoluments	497,565.00	527,567.00	515,576.59	11,990.41	
OTHER CHARGES					
2. Transport and Travelling ..	56,000.00	63,000.00	59,483.94	3,516.06	
3. Miscellaneous	12,000.00	15,000.00	12,347.83	2,652.17	
4. Telegrams	750.00	750.00	749.00	1.00	
5. Telephones	20,000.00	20,000.00	20,000.40		.40
6. Library and Publication ..	750.00	750.00	663.34	86.66	
7. Uniforms	1,230.00	1,230.00	1,027.09	202.91	
8. Broadcast to Schools	55,000.00	64,248.00	63,158.02	1,089.98	
9. Clerical Assistance District Offices	15,000.00	15,000.00	14,980.85	19.15	
10. Expenses National Council for Education	100.00	100.00		100.00	
11. Guyana Scholarships Allowances and Passages for Scholars Expenses of Examinations	56,445.00	56,445.00	59,506.71		3,061.71
12. Scholarships and Exhibitions to Secondary Schools School Certificate, County, Berbice High School, Amerindian, John Wray and Centenary ..	33,100.00	33,100.00	29,691.72	3,408.28	
13. Free Places, Secondary Schools	39,600.00	39,600.00	32,799.62	6,800.38	
14. Education of Blind	11,206.00	11,206.00	11,473.92		267.92
15. Evening Courses in Science and Other Subjects	42,000.00	42,000.00	41,838.09	161.91	
16. History and Culture	54,000.00	54,000.00	51,414.25	2,585.75	
17. Lease of Land & Survey Fees	3,000.00	3,000.00	537.81	2,462.19	
18. Publication Unit - Printing and Publication of Materials	8,000.00	8,000.00	682.99	7,317.01	
19. Sports Training	10,000.00	10,000.00	9,960.00	40.00	
20. Sports and Games	30,000.00	30,000.00	27,512.07	2,487.93	
21. University of the West Indies Contribution to the Expenses of	360,000.00	360,000.00	360,000.00		
22. Exhibition Fund, University of Guyana	1,000.00	1,000.00	1,000.00		
23. Students Contingencies Fund	10,520.00	10,520.00	10,448.00	72.00	
24. W.I. Students Centre U.K. Contribution to	8,975.00	8,975.00	6,273.80	2,701.20	
25. British Council Office for Welfare of Students in Eire Contribution to ..	1,104.00	1,344.00	1,344.00		
26. Museum Committee - Royal Agriculture and Commercial Society Museum and Zoological Gardens	120,000.00	132,613.00	132,613.00		
27. Board of Trustees, Georgetown Cultural Centres	3,125.00	3,125.00	3,125.00		
28. Grant to Voluntary Organisations	4,000.00	4,000.00	4,000.00		
29. Grant towards Operation of St. Ignatius Hostels	4,800.00	4,800.00	4,180.61	619.39	
30. Grant-in-Aid to the Fredericks School of Home Economics..	10,000.00	10,000.00	10,000.00		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 38 - MINISTRY OF EDUCATION (CONT'D.)					
31. Grant, University of Guyana	800,000.00	950,000.00	950,000.00		
32. Grant to Students	2,000.00	2,000.00	1,170.82	829.18	
33. Grant to Aided Secondary Schools	539,000.00	539,000.00	526,992.55	12,007.45	
34. School for Handicapped Children	17,000.00	17,000.00	17,000.00		
35. Independence Scholarship ..	8,000.00	12,000.00	9,698.89	2,301.11	
36. Ex-Gratia Payment in Respect of C. Denbow	2,727.00	2,727.00	1,363.20	1,363.80	
37. Contribution to Commonwealth Education Liason Committee	1,200.00	1,200.00		1,200.00	
38. Contribution to U.N.E.S.C.O.	24,100.00	26,781.00	26,781.00		
39. Grant to Queen Elizabeth House	1,200.00	1,200.00	1,200.00		
40. Ex-Gratia Payment - Manager St. Ambrose Anglican School		1,300.00	1,300.00		
41. Expenses Tribunal Advisory Committee		5,000.00	617.67	4,382.33	
GRAND TOTALS	2,864,497.00	3,089,581.00	3,022,512.78	70,398.25	3,330.03
Deduct over the Estimate ..				3,330.03	
Net under the Estimate ..				67,068.22	
901 Issues from the Consolidated Fund			3,085,581.00		
902 Expenditure for 1968			3,022,512.78Cr.		
903 Due to the Consolidated Fund..			63,068.22		
HEAD 39 - MINISTRY OF EDUCATION - IN SERVICE TEACHER TRAINING PROGRAMME					
1. Personal Enoluments	90,954.00	90,954.00	86,627.71	4,326.29	
OTHER CHARGES					
2. Transport and Travelling ..	9,000.00	9,000.00	8,844.30	155.70	
3. Miscellaneous	1,000.00	1,000.00	861.28	138.72	
4. Library and Publications ..	2,000.00	2,000.00	1,617.63	382.37	
5. Furniture Equipment and Materials	3,000.00	3,000.00	2,696.57	303.43	
6. Books and Educational Supplies	2,500.00	-2,500.00	2,304.72	195.28	
GRAND TOTALS	108,454.00	108,454.00	102,952.21	5,501.79	
Net under the Estimate ..				5,501.79	
901 Issues from the Consolidated Fund			108,454.00		
902 Expenditure for 1968			102,952.21Cr.		
903 Due to the Consolidated Fund..			5,501.79		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 40 - MINISTRY OF EDUCATION - PRIMARY ALL-AGE AND SECONDARY SCHOOLS					
1. Personal Emoluments	10,900,000.00	10,977,000.00	10,608,754.33	368,245.67	
OTHER CHARGES					
2. Bicycle Allowances to Janitors/Caretakers of Government Schools	200.00	200.00	176.18	23.82	
3. Libraries for Teachers and Schools	15,000.00	15,000.00	13,917.71	1,082.29	
4. Uniforms Etc. for Janitors Caretakers of Government Schools	500.00	500.00	216.84	283.16	
5. Courses for Teachers	20,000.00	86,000.00	85,010.23	989.77	
6. Grants to Aided Schools Maintenance and Equipment Supplies and Materials Stationery Manual Work Maintenance of School Radio Sanitation Printing of School Records Miscellaneous Honoraria to Correspondents Hindu and Muslim Organisations- Teaching of Languages	231,468.00	231,468.00	218,053.52	13,414.48	
7. Supplies to Government Schools	55,000.00	55,000.00	52,044.63	2,955.37	
8. Cleaning of Government Schools	40,000.00	69,600.00	66,892.68	2,707.32	
9. Upkeep Schools Recreation Grounds, Wages Etc. . . .	3,000.00	3,000.00	2,646.59	353.41	
10. Examinations	95,000.00	95,000.00	87,463.33	7,536.67	
11. Removal Expenses of Teachers	5,000.00	5,000.00	4,137.64	862.36	
12. Travelling Expenses of Teachers in the Interior..	20,000.00	29,000.00	28,828.04	171.96	
13. School Feeding Scheme.. ..	130,000.00	130,000.00	94,776.52	35,223.48	
GRAND TOTALS	11,515,168.00	11,696,768.00	11,262,918.24	433,849.76	
Net under the Estimate				433,849.76	
901 Issues from the Consolidated Fund			11,696,768.00		
902 Expenditure for 1968			11,262,918.24Cr.		
903 Due to the Consolidated Fund..			433,849.76		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 41 - MINISTRY OF EDUCATION - PRACTICAL INSTRUCTION CENTRES	\$	\$	\$	\$	\$
1. Personal Emoluments	340,023.00	340,023.00	338,793.01	1,229.99	
OTHER CHARGES -					
2. Equipment, Materials Etc. Home Economics Handicraft Centres and Departments ..	100,000.00	100,000.00	93,318.39	6,681.61	
3. Materials Equipment, Books Handicraft Classes	4,000.00	4,000.00	2,226.34	1,773.66	
4. Equipment for Science Teaching and Science Museum	39,000.00	39,000.00	37,682.71	1,317.29	
GRAND TOTAL	483,023.00	483,023.00	472,020.45	11,002.55	
Net under the Estimate ..				11,002.55	
901 Issues from the Consolidated Fund			483,023.00		
902 Expenditure for 1968			472,020.45Cr.		
903 Due to the Consolidated Fund..			11,002.55		
HEAD 42 - MINISTRY OF EDUCATION - GOVERNMENT TRAINING COLLEGE PRE-SERVICE TEACHER TRAINING PROGRAMME					
1. Personal Emoluments	151,631.00	151,632.00	147,058.35	4,573.65	
OTHER CHARGES					
2. Transport and Travelling ..	2,500.00	2,500.00	2,067.68	432.32	
3. Miscellaneous	1,500.00	1,500.00	1,498.17	1.83	
4. Library	3,000.00	3,000.00	2,987.09	12.91	
5. Furniture, Equipment and Materials	10,000.00	10,000.00	9,278.61	721.39	
6. Electricity.. .. .	2,000.00	2,000.00	1,669.02	330.98	
7. Books and Educational Supplies	9,000.00	9,000.00	8,983.83	16.17	
8. Fellowships to Pre-Service Students	10,000.00	10,000.00	9,698.62	301.38	
GRAND TOTAL	189,631.00	189,632.00	183,241.37	6,390.63	
Net under the Estimate ..				6,390.63	
901 Issues from the Consolidated Fund			189,632.00		
902 Expenditure for 1968			183,241.37Cr.		
903 Due to the Consolidated Fund..			6,390.63		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 43 - MINISTRY OF EDUCATION - TECHNICAL INSTITUTE	\$	\$	\$	\$	\$
1. Personal Emoluments	310,110.00	310,110.00	292,225.40	17,884.60	
OTHER CHARGES					
2. Transport and Travelling ..	2,500.00	2,500.00	2,415.18	84.82	
3. Miscellaneous	750.00	750.00	747.20	2.80	
4. Library	1,000.00	1,000.00	447.18	552.82	
5. Labour	8,000.00	8,000.00	29,692.27		21,692.27
6. Power and Lighting	10,000.00	10,000.00	7,669.10	2,330.90	
7. Materials, Equipment Books Etc	45,000.00	45,000.00	54,778.13		9,778.13
GRAND TOTALS	377,360.00	377,360.00	387,974.46	20,855.94	31,470.40
Deduct under the Estimate ..					20,855.94
Net over the Estimate					10,614.46
901 Issues from the Consolidated Fund			377,360.00		
902 Expenditure for 1968			387,974.46Cr.		
903 Due to the Consolidated Fund..			10,614.46Cr.		
HEAD 44 - MINISTRY OF EDUCATION - CARNEGIE SCHOOL OF HOME ECONOMICS					
1. Personal Emoluments	73,468.00	73,468.00	68,357.94	5,110.06	
OTHER CHARGES					
2. Transport and Travelling ..	400.00	400.00	301.56	98.44	
3. Miscellaneous	1,300.00	1,300.00	966.94	333.06	
4. Books and Materials	12,000.00	12,000.00	11,732.76	267.24	
5. Maintenance of Equipment ..	1,500.00	1,500.00	1,420.44	79.56	
6. Power and Lighting	1,600.00	3,500.00	2,871.16	628.84	
7. Part-Time Courses	5,000.00	5,000.00	4,732.00	268.00	
8. Evening Classes-Rural Areas	5,000.00	5,000.00	4,164.86	835.14	
9. Exhibition Expenses	200.00	200.00	166.21	33.79	
GRAND TOTALS	100,468.00	102,368.00	94,713.87	7,654.13	
Net under the Estimate				7,654.13	
901 Issues from the Consolidated Fund			102,368.00		
902 Expenditure for 1968			94,713.87Cr.		
903 Due to the Consolidated Fund..			7,654.13		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 45 - MINISTRY OF EDUCATION - QUEEN'S COLLEGE	\$	\$	\$	\$	\$
1. Personal Emoluments	303,222.00	303,222.00	271,233.35	31,988.65	
OTHER CHARGES					
2. Transport and Travelling ..	250.00	250.00	176.76	73.24	
3. Miscellaneous	3,500.00	3,500.00	3,290.90	209.10	
4. Uniform Allowances for Officers of Cadet Company	100.00	100.00	29.00	71.00	
5. Furniture	800.00	800.00	625.75	174.25	
6. Electrical Power and Maintenance of Electrical Equipment	4,800.00	4,800.00	4,761.30	38.70	
7. Educational Supplies Equip- ment and Apparatus	13,500.00	13,500.00	15,350.71		1,850.71
8. Maintenance of Gardens ..	500.00	500.00	480.22	19.78	
9. Cadet Company	3,000.00	3,000.00	1,342.88	1,657.12	
10. Queens College Scholarship..	300.00	300.00	26.67	273.33	
11. Repairs to Building	250.00	250.00	216.99	33.01	
GRAND TOTALS	330,222.00	330,222.00	297,534.53	34,538.18	1,850.71
Deduct over the Estimate ..				1,850.71	
Net under the Estimate ..				32,687.47	
901 Issues from the Consolidated Fund			330,222.00		
902 Expenditure for 1968			297,534.53Cr		
903 Due to the Consolidated Fund..			32,687.47		
HEAD 46 - MINISTRY OF EDUCATION -BISHOPS HIGH SCHOOL					
1. Personal Emoluments	215,017.00	215,018.00	211,535.07	3,482.93	
OTHER CHARGES					
2. Transport and Travelling ..	250.00	250.00	219.57	30.43	
3. Miscellaneous	500.00	500.00	423.21	76.79	
4. Furniture	2,000.00	2,000.00	1,561.23	438.77	
5. Electricity	2,100.00	2,100.00	2,031.30	68.70	
6. Supplies and Equipment ..	12,000.00	12,000.00	10,619.07	1,380.93	
7. Maintenance of Grounds ..	400.00	400.00	244.24	155.76	
8. Scholarship/Maintenance Grants	600.00	600.00	479.92	120.08	
GRAND TOTAL,	232,867.00	232,868.00	227,113.61	5,754.39	
Net under the Estimate ..				5,754.39	
901 Issues from the Consolidated Fund			232,868.00		
902 Expenditure for 1968			227,113.61Cr		
903 Due to the Consolidated Fund..			5,754.39		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 47 - MINISTRY OF EDUCATION -ANNA REGINA SECONDARY SCHOOL					
1. Personal Emoluments	60,803.00	60,804.00	54,259.05	6,544.95	
OTHER CHARGES					
2. Transport and Travelling ..	250.00	250.00	249.76	.24	
3. Miscellaneous	1,000.00	1,000.00	783.60	216.40	
4. Furniture	2,500.00	2,500.00	2,080.00	420.00	
5. Electricity.. ..	500.00	500.00	131.80	368.20	
6. Supplies and Equipment ..	8,250.00	8,250.00	3,190.08	5,059.92	
7. Maintenance of Ground.. ..	1,250.00	1,250.00	619.20	630.80	
GRAND TOTAL	74,553.00	74,554.00	61,313.49	13,240.51	
Net under the Estimate ..				13,240.51	
901 Issues from the Consolidated Fund			74,554.00		
902 Expenditure for 1968			61,313.49Cr.		
903 Due to the Consolidated Fund..			13,240.51		
HEAD 48 - MINISTRY OF EDUCATION -BERBICE HIGH SCHOOL					
1. Personal Emoluments . ..	142,500.00	142,500.00	97,392.53	45,107.47	
OTHER CHARGES					
2. Transport and Travelling ..	500.00	500.00	435.01	64.99	
3. Miscellaneous	500.00	500.00	427.91	72.09	
4. Furniture	4,000.00	4,000.00	3,611.50	388.50	
5. Electricity.. ..	1,200.00	1,200.00	746.98	453.02	
6. Supplies and Equipment ..	12,000.00	12,000.00	6,376.44	5,623.56	
7. Maintenance of Grounds ..	400.00	400.00	200.28	199.72	
GRAND TOTAL	161,100.00	161,100.00	109,190.65	51,909.35	
Net under the Estimate ..				51,909.35	
901 Issues from the Consolidated Fund			161,100.00		
902 Expenditure for 1968			109,190.65Cr.		
903 Due to the Consolidated Fund..			51,909.35		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XVII - MINISTRY OF EDUCATION					
PRIMARY AND SECONDARY EDUCATION					
CONSTRUCTION					
1. Primary, Multilateral and Secondary.. .. .	350,000.00	350,000.00	307,783.28	42,216.72	
2. Ruimveldt - T.U.C. School ..	170,000.00	170,000.00	1,754.90	168,245.10	
3. Science, Home Economics and Handicraft Facilities ..	8,000.00	9,000.00	8,981.73	18.27	
4. Teachers Training College ..	10,000.00	33,900.00	6,723.48	27,176.52	
5. Handicapped Children ..	3,000.00	3,000.00	3,000.00		
6. Teachers' Houses.. .. .	25,000.00	25,000.00	16,858.66	8,141.34	
EQUIPMENT					
7. School Libraries.. .. .	4,000.00	4,000.00	2,975.68	1,024.32	
8. Audio-Visual Aids					
9. Furniture	50,000.00	100,000.00	96,681.24	3,318.76	
10. Physical Education					
11. Other Equipment	5,000.00	28,548.00	5,682.13	22,865.87	
TECHNICAL AND HIGHER EDUCATION					
12. Technical Institute, New Amsterdam	1,030,000.00	1,030,000.00	19,996.66	1,010,003.34	
13. Technical Institute, Anna Regina	20,000.00	20,000.00	17,456.67	2,543.33	
14. University of Guyana	1,994,000.00	2,191,000.00	1,539,907.65	651,092.35	
15. Technical Institute, Georgetown	35,000.00	35,000.00	850.41	34,149.59	
16. Loans to Students	300,000.00	300,000.00	245,651.88	54,348.12	
17. Berbice High School-Renova- tion of	25,000.00	25,000.00	16,617.04	8,382.96	
18. Grant to Mackenzie High School					
19. Grant to Public Free Library					
20. Grant to University of Guyana					
21. Purchase of Books.. .. .					
22. Extension of Government Technical Institute, Georgetown.. .. .					
23. Charlestown Secondary School - Extension	60,000.00	60,000.00	64,873.76		4,873.76
24. Grant to the Research Project on Fiscal Policy and Economic Development..		5,000.00	5,000.00		
25. School Building Project ..					
TOTAL	4,089,000.00	4,389,448.00	2,360,795.17	2,033,526.59	4,873.76
Deduct over the Estimate ..				4,873.76	
Net under the Estimate ..				2,028,652.83	
901 Issues from the Consolidated Fund			2,829,633.00		
902 Expenditure for 1968			2,360,795.17Cr.		
903 Due to the Consolidated Fund			468,837.83		

W. O. AGARD.
Permanent Secretary,
Ministry of Education
Accounting Officer

REVENUE ACCOUNT

	Approved Estimates		Total Estimates	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC. EDUCATION					
24. Carnegie School of Home Economics	5,000.00		5,925.21 771.75		925.21 771.75
25. Technical Institute.. ..	6,000.00		6,473.48		473.48
26. Film Censorship Board ..	14,400.00		13,693.82	706.18	
27. Miscellaneous					
TOTAL	25,400.00		26,864.26	706.18	2,170.44
Deduct under the Estimate..					706.18
Net over the Estimate ..					1,464.26

W. O. AGARD,
Permanent Secretary,
Ministry of Education,
Principal Receiver of Revenue.

MINISTRY OF HEALTH

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 49 - MINISTRY OF HEALTH					
1. Personal Emoluments ..	199,875.00	208,913.00	194,033.65	14,879.35	
OTHER CHARGES					
2. Transport and Travelling..	7,000.00	7,000.00	7,733.30		
3. Telegrams	1,000.00	1,000.00	717.65	282.35	733.30
4. Telephones	25,000.00	98,910.00	73,196.47	25,713.53	
5. Sanitation Public Offices	880.00	880.00	861.00	19.00	
6. Pharmacy and Poisons Board Expenses of	17,000.00	17,000.00	16,827.82	172.18	
7. Contribution towards King George V Municipal Welfare Centre	5,000.00	5,000.00	5,000.00		
8. London School of Hygiene and Tropical Medicine - the Bureau of Hygiene and Tropical Diseases.. ..	1,440.00	1,440.00	1,440.00		
9. Grant to Infant Welfare and Maternity League	100,000.00	100,000.00	99,334.28	665.72	
10. Contribution to Pan American Health Organisation ..	20,406.00	61,532.00	61,807.56		275.56
11. Contribution to British Empire Cancer Campaign..	480.00	480.00	480.00		
12. Contribution to British Empire Leprosy Relief Association	240.00	240.00	240.00		
13. Grant to B.W.I. Board of Examiners, Royal Society for the Promotion of Health	300.00	300.00		300.00	
14. Convalescent Home for Children	26,000.00	26,000.00	26,000.00		
15. Guyana Society for the Pre- vention and Treatment of Tuberculosis.. .. .	20,000.00	20,000.00	20,000.00		
16. Distribution by Guyana Red Cross of U.S.A.I.D. Foodstuff	25,000.00	25,000.00	24,804.33	195.67	
17. Contribution to Maintenance of Handicapped Children	5,000.00	5,000.00	5,000.00		
18. Contribution to Virus Research Laboratory Trin- idad	8,424.00	8,424.00	8,424.00		
19. Grant to Pilgrim Holiness Church for Medical Work in Interior Areas.. ..	3,324.00	4,155.00	4,155.00		
20. Contribution to World Health Organisation.. .. .	57,483.00	57,483.00	46,496.86	10,986.14	
21. Grant to Guyana Mental Health Association ..	2,000.00	2,000.00	2,000.00		
GRAND TOTAL	525,852.00	650,757.00	598,551.92	53,213.94	1,008.86
Deduct over the Estimate..				1,008.86	
Net under the Estimate ..				52,205.08	
Issues from the Consolidated Fund					
Expenditure for 1968 ..			567,809.00		
Due to the Consolidated Fund			598,551.92Cr.		
			30,742.92Cr.		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 50 - MINISTRY OF HEALTH MEDICAL					
1. Personal Emoluments	1,611,000.00	1,611,001.00	1,572,346.22	38,654.78	
OTHER CHARGES					
2. Transport and Travelling ..	114,500.00	115,860.00	115,589.44	1,270.56	
3. Miscellaneous	3,900.00	3,900.00	3,440.13	459.87	
4. Medical Library	5,000.00	5,874.00	5,414.20	459.80	
5. Maintenance of Vehicles ..	3,000.00	3,000.00	655.40	2,344.60	
6. Uniforms	15,000.00	15,000.00	11,174.23	3,825.77	
7. Training & In Service Educa- tion for Public Health Inspectors and Health Visi- tors	20,000.00	24,350.00	25,219.80		869.
8. Maintenance of Compounds ..	12,000.00	12,000.00	9,029.01	2,970.99	
9. Rent of Quarters	300.00	300.00	60.00	240.00	
10. Equipment and Supplies P.H.I. etc.	4,600.00	4,600.00	2,959.15	1,640.85	
11. U.S.A.I.D. Surplus Food Distribution Scheme.. ..	36,000.00	36,000.00	24,304.74	11,695.26	
12. Post Mortem Examinations ..	3,000.00	3,000.00	1,210.00	1,790.00	
13. Notification of Infectious Diseases	100.00	100.00		100.00	
14. Medical Board, Miscellaneous Expenses	250.00	250.00	247.61	2.39	
15. Dental Treatment for School Children	4,000.00	4,000.00	1,461.67	2,538.33	
16. Health Exhibits.. ..	2,000.00	2,000.00	1,394.00	606.00	
17. Milk and Food Sampling ..	500.00	500.00	144.84	355.16	
18. Quarantine and Port Health..	2,000.00	2,000.00	1,520.61	479.39	
19. Health Centres	12,000.00	12,000.00	9,952.72	2,047.28	
20. Payment of Lease to Diocese of Guyana	110.00	110.00	995.85		885.85
21. Mosquito Control Service ..	285,000.00	285,001.00	278,409.63	6,591.37	1,258.62
22. B.C.G. Programme.. ..	5,000.00	5,000.00	6,258.62		
23. Environmental Sanitation ..	1,500.00	1,500.00	1,478.35	21.65	
24. Health Education.. ..	3,500.00	3,500.00	2,841.94	658.06	
25. Polio Rehabilitation	45,000.00	45,000.00	39,722.29	5,277.71	
GRAND TOTAL	2,189,260.00	2,196,846.00	2,115,830.45	84,029.82	3,014.27
Deduct over the Estimate Net under the Estimate ..				31,015.55	
901. Issues from the Consolidated Fund			2,189,262.00		
902. Expenditure for 1968			2,115,830.45Cr.		
903. Due to the Consolidated Fund			73,431.55		

Appropriation Account — continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 51 - MINISTRY OF HEALTH BACTERIOLOGICAL	\$	\$	\$	\$	\$
1. Personal Emoluments	167,287.00	167,287.00	142,410.40	24,876.60	
OTHER CHARGES					
2. Transport and Travelling ..	6,000.00	7,110.00	6,811.43	298.57	
3. Miscellaneous	400.00	400.00	327.73	72.27	
4. Books and Publications ..	500.00	500.00	446.02	53.98	
5. Electric Current & Fuel ..	13,000.00	13,000.00	11,277.46	1,722.54	
6. Uniforms	1,500.00	1,500.00	1,246.10	253.90	
7. Instruments, Supplies etc...	50,000.00	50,000.00	47,247.36	2,752.64	
8. Post Mortem Fees, Laboratory Attendants	800.00	800.00	652.50	147.50	
9. Research Fund	1,500.00	1,500.00	1,459.28	40.72	
10. Blood Transfusion Service ..	34,000.00	34,000.00	32,709.47	1,290.53	
GRAND TOTAL	274,987.00	276,097.00	244,587.75	31,509.25	
Net under the Estimate ..				31,509.25	
901. Issues from the Consolidated Fund			274,987.00		
902. Expenditure for 1968			244,587.75Cr.		
903. Due to the Consolidated Fund			30,399.25		

HEAD 52 - MINISTRY OF HEALTH - X - RAY					
1. Personal Emoluments	83,634.00	85,134.00	87,066.02		1,932.02
OTHER CHARGES					
2. Transport and Travelling ..	1,000.00	1,000.00	993.66	6.34	
3. Miscellaneous	500.00	500.00	166.13	333.87	
4. Books and Publication.. ..	600.00	600.00	94.28	505.72	
5. Uniforms	600.00	600.00	551.44	48.56	
6. X-Ray Supplies	50,000.00	50,000.00	50,064.56		64.56
7. Maintenance of X-Rays Equipment	3,500.00	6,210.00	4,555.09	1,654.91	
8. Electric Current.. ..	5,000.00	5,800.00	5,742.59	57.41	
GRAND TOTAL	144,834.00	149,844.00	149,233.77	2,606.81	1,996.58
Deduct over the Estimate ..				1,996.58	
Net under the Estimate ..				610.23	
901. Issues from the Consolidated Fund			146,334.00		
902. Expenditure for 1968			149,233.77Cr.		
903. Due to the Consolidated Fund			2,899.77Cr.		

Appropriation Account — continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 53 - MINISTRY OF HEALTH - HOSPITALS AND DISPENSARIES, ETC.					
1. Personal Emoluments	3,828,199.00	3,828,201.00	3,679,182.46	149,018.54	
OTHER CHARGES					
2. Transport and Travelling ..	95,000.00	97,000.00	100,125.90		3,125.90
3. Miscellaneous	2,000.00	2,000.00	2,086.40		86.40
4. Dietary	980,000.00	1,088,440.00	1,003,186.17	85,253.83	
5. Sanitary, Fuel and Light ..	275,000.00	323,368.00	313,976.46	9,391.54	
6. Furniture and Equipment ..	40,000.00	40,000.00	37,487.04	2,512.96	
7. Rental of Buildings	2,400.00	2,400.00	2,275.00	125.00	
8. Funerals	8,000.00	8,000.00	6,298.95	1,701.05	
9. Water Transport.. .. .	10,000.00	10,489.00	9,835.32	653.68	
10. Refunds of Revenue-Hospital Fees	35,000.00	35,000.00	26,875.48	8,124.52	
11. Clothing and Bedding.. ..	100,000.00	100,000.00	99,742.62	257.38	
12. Bakery	24,000.00	24,000.00	22,720.37	1,279.63	
13. Maintenance and Operation of Vehicles	22,000.00	22,000.00	22,704.71		704.71
14. Contribution towards travel- ling of Chaplains	408.00	408.00	408.00		
15. Drugs and Medical Appliances	800,000.00	800,000.00	658,505.28	141,494.72	
16. Tobacco and Extras	7,000.00	7,000.00	6,875.19	124.81	
17. Fodder and Harness for Draught Animals	1,000.00	1,202.00	1,011.18	190.82	
18. Patients Entertainment ..	2,500.00	2,500.00	2,066.99	433.01	
19. Upkeep of Grounds and Drainage	20,000.00	20,000.00	10,729.52	9,270.48	
20. Conveying Sick Persons from Interior to Hospitals	35,000.00	35,000.00	26,851.91	8,148.09	
21. Travelling Facilities for Relatives and Visitors Best Hospital	3,000.00	3,000.00	241.69	2,758.31	
22. Research Work-Mahaica Hospi- tal	1,000.00	1,000.00	198.65	801.35	
23. Allowances to Patients and Discharged Inmates of Mahaica Hospital	13,500.00	13,500.00	11,379.29	2,120.71	
24. Inmate Labour-Mahaica H/tal	195,000.00	195,000.00	203,157.73		8,157.73
25. Renewal of Bedsteads at Public Hospitals	3,000.00	3,000.00	1,893.74	1,106.26	
26. Travelling Facilities-Social Diseases Clinic	500.00	500.00	464.26	35.74	
27. Medical Facilities-Old Age Pensioners and Paupers ..	5,000.00	5,000.00	756.40	4,243.60	
28. Printery Canje Hospital ..	500.00	500.00	377.93	122.07	
29. Medical and Surgical Appli- ances for Needy Children	3,500.00	3,500.00	3,138.51	361.49	
30. Medical Facilities, Orealla	2,500.00	2,500.00	924.12	1,575.88	
31. Financial Assistance to Needy Patients	1,500.00	2,211.00	1,608.10	602.90	
32. Medical Treatment Abroad for Needy Cases	2,000.00	2,000.00	483.64	1,516.36	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 53 - MINISTRY OF HEALTH HOSPITALS AND DISPENSARIES ETC.(CONT'D)	\$	\$	\$	\$	\$
33. Georgetown Hospital Manage- ment Committee	3,500.00	3,500.00	2,750.00	750.00	
34. Occupational Therapy ..	2,500.00	2,500.00	1,091.80	1,408.20	
GRAND TOTAL	6,524,507.00	6,684,719.00	6,261,410.81	435,382.93	12,074.74
Deduct over the Estimate.				12,074.74	
Net under the Estimate ..				423,308.19	
901. Issues from the Consolidated Fund			6,535,308.00		
902. Expenditure for 1968 ..			6,261,410.81Cr.		
903. Due to the consolidated fund			273,897.19		
HEAD 54 - MINISTRY OF HEALTH - ANALYST					
1. Personal Emoluments ..	103,581.00	103,582.00	79,176.56	24,405.44	
OTHER CHARGES					
2. Transport and Travelling	1,350.00	1,350.00	1,496.64		146.64
3. Miscellaneous	715.00	835.00	703.19	131.81	
4. Library	1,200.00	1,200.00	1,850.58		650.58
5. Chemicals and Apparatus..	10,500.00	10,500.00	8,588.92	1,911.08	
GRAND TOTAL	117,346.00	117,467.00	91,815.89	26,448.33	797.22
Deduct over the Estimate				797.22	
Net under the Estimate ..				25,651.11	
901. Issues from the Consolidated Fund			117,347.00		
902. Expenditure for 1968 ..			91,815.89Cr.		
903. Due to the Consolidated Fund			25,531.11		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 55 - MINISTRY OF HEALTH REGISTRATION, IMMIGRATION, BIRTHS, ETC.					
1. Personal Emoluments	86,395.00	86,396.00	82,291.16	4,104.84	
OTHER CHARGES					
2. Transport and Travelling ..	2,000.00	2,000.00	1,685.40	314.60	
3. Miscellaneous	1,100.00	1,100.00	1,047.47	52.53	
4. Photographic Supplies ..	760.00	760.00	719.01	40.99	
5. Fees, Divisional Regis- trars, Marriage Officers, Superintendent Registrars, Transcribers of Certifi- cates and Indexing ..	20,800.00	42,400.00	30,096.18	12,303.82	
GRAND TOTAL	111,055.00	132,656.00	115,839.22	16,816.78	
Net under the Estimate ..				16,816.78	
901. Issues from the Consolidated Fund			132,655.00		
902. Expenditure for 1968.. ..			115,839.22Cr.		
903. Due to the Consolidated Fund			16,815.78		
DIVISION XVIII MINISTRY OF HEALTH (CONT'D)					
1. Rural Hospitals, Health Cen- tres, Dispensaries.. ..	88,000.00	88,000.00	31,786.87	56,213.13	
2. Suddie Hospital and Parika Health Centre	43,000.00	90,000.00	46,956.75	43,043.25	
3. New Hospital, Georgetown ..					
4. Georgetown Hospital Improve- ments	140,000.00	140,000.00	47,591.81	92,408.19	
5. New Amsterdam Hospital Improvements	10,000.00	10,000.00	6,245.69	3,754.31	
6. Geriatric Unit	55,000.00	55,000.00	13,556.50	41,443.50	
7. Nutritional Survey					
8. Environmental Sanitation Pro- gramme	5,000.00	50,000.00	23,586.27	26,413.73	290.68
9. Virus Diagnostic Laboratory		5,000.00	5,290.68		
10. Sterilizing Unit					
11. Operating Theatre, George- town Hospital					
12. Polio Relief					
13. Anti-Typhoid Trials					
14. Surveys and Investigations					
15. Medical Library.. .. .	72,000.00	112,968.00	81,890.28	31,077.72	
16. Equipment - General					
TOTAL	413,000.00	550,968.00	256,904.85	294,353.83	290.68

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION XVIII MINISTRY OF HEALTH (CONT'D)	\$	\$	\$	\$	\$
Deduct over the Estimate ..				290.68	
Net under the Estimate ..				294,063.15	
901. Issues from the Consolidated Fund			453,053.00		
902. Expenditure for 1968			256,904.85Cr.		
903. Due to the Consolidated Fund			196,148.15		

M. H. ALI,
Permanent Secretary (Ag).
Ministry of Health
Accounting Officer.

Revenue Account

HEAD IV - FEES, FINES, ETC. HEALTH					
28. Hospitals, Asylums and Dispensaries, etc.	160,000.00		177,163.58		17,163.58
29. Government Laboratory	3,000.00		7,870.58		4,870.58
30. Registration of Births, etc.	18,000.00		28,483.52		10,483.52
31. Environmental Sanitation Programme			18.00		18.00
32. Pharmacy and Poisons Board..	18,000.00		13,171.08	4,828.92	
33. Miscellaneous	3,000.00		2,035.36	964.64	
TOTAL	202,000.00		228,742.12	5,793.56	32,535.68
Deduct under the Estimate ..					5,793.56
Net over the Estimate					26,742.12

M. H. ALI,
Permanent Secretary,
Principal Receiver of Revenue.

MINISTRY OF HOUSING AND RECONSTRUCTION

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 56 - MINISTRY OF HOUSING AND RECONSTRUCTION					
1. Personal Emoluments	221,005.00	221,005.00	195,934.99	25,070.01	
OTHER CHARGES					
2. Transport and Travelling ..	23,750.00	27,050.00	25,898.17	1,151.83	
3. Miscellaneous	4,000.00	4,000.00	3,428.28	571.72	
4. Telegrams	200.00	200.00		200.00	
5. Telephones	5,000.00	7,500.00	5,622.62	1,877.38	
6. Books and Publications ..	400.00	400.00	23.99	376.01	
7. Rental of Building	3,720.00	3,720.00	3,657.96	62.04	
8. Rates and Taxes New Amsterdam	14,000.00	14,000.00	13,982.22	17.78	
9. Wages, Government Housing Estates	403,000.00	438,000.00	430,672.37	7,327.63	
10. Materials for Maintenance of Government Housing Estates	116,900.00	116,900.00	98,987.14	17,912.86	
11. Water Supply Government Housing Estates	112,500.00	118,000.00	112,862.75	5,137.25	
12. Water Purification Plant- Wismar	59,400.00	59,400.00	42,100.00	17,300.00	
13. Lighting, Government Housing Estates	38,000.00	55,000.00	53,065.75	1,934.25	
14. Transports and Mortgages ..		11,600.00	7,479.77	4,120.23	
GRAND TOTAL	1,001,875.00	1,076,775.00	993,716.01	83,058.99	
Net under the Estimate ..				83,058.99	
901 Issues from the Consolidated Fund			1,069,875.00		
902 Expenditure for 1968			993,716.01 Cr		
903 Due to the Consolidated Fund..			76,158.99		
HEAD 57 - MINISTRY OF HOUSING AND RECONSTRUCTION TOWN AND COUNTRY PLANNING					
1. Personal Emoluments	106,437.00	106,437.00	69,588.98	36,848.02	
OTHER CHARGES					
2. Transport and Travelling ..	11,000.00	11,000.00	10,629.77	370.23	
3. Miscellaneous	1,500.00	1,500.00	1,364.53	135.47	
4. Field Equipment, Drawing Office Supplies and Publications	8,500.00	8,500.00	7,563.52	936.48	
5. Planning Surveys.. .. .	19,000.00	19,000.00	13,098.78	5,901.22	
6. Printing Approved Town Planning Schemes	2,250.00	2,250.00	6.50	2,243.50	
GRAND TOTAL	148,687.00	148,687.00	102,252.08	46,434.92	
Net under the Estimates ..				46,434.92	
901 Issues from the Consolidated Fund			141,687.00		
902 Expenditure for 1968			102,252.08 Cr		
903 Due to the Consolidated Fund ..			39,434.92		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION XIX - MINISTRY OF HOUSING AND RECONSTRUCTION	\$	\$	\$	\$	\$
HOUSING					
1. Land Development Corporation					
2. Purchase and Development of Land	100,000.00	100,000.00	96,439.06	3,560.94	
3. Self - Help Housing	95,000.00	95,000.00	56,626.85	38,373.15	
4. Construction of Houses for Rental	40,000.00	40,000.00	291.83	39,708.17	
5. Housing Estates - Miscellaneous Works.. .. .	50,000.00	50,000.00	38,009.73	11,990.27	
TOWN COUNTRY AND REGIONAL PLANNING					
6. Re-Development of Central Georgetown	60,000.00	60,000.00	53,331.21	6,668.79	
7. Christianburg/Wismar	75,000.00	75,000.00	72,363.69	2,636.31	
8. Lodge Village	50,000.00	50,000.00	49,855.40	144.60	
9. La Penitence	50,000.00	50,000.00	42,754.31	7,245.69	
10. Land for Bonded Warehouses..					
11. Staff Development Projects..	35,000.00	35,000.00	26,804.71	8,195.29	
12. Relief and Rehabilitation ..	200,000.00	200,000.00	96,418.86	103,581.14	
13. Purchase of Equipment.. .. .	30,000.00	35,460.00	5,160.67	30,299.33	
TOTAL	785,000.00	790,460.00	538,066.32	252,403.68	
Net under the Estimate ..				252,403.68	
901 Issues from the Consolidated Fund			685,000.00		
902 Expenditure for 1968			538,056.32Cr		
903 Due to the Consolidated Fund			146,943.68		

V. J. CORREIA
Permanent Secretary,
Ministry of Housing
And Reconstruction
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates		Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD VI - RENTS, ROYALTIES, ETC.					
26. Government Housing Estates	450,000.00		453,129.02		3,129.02
TOTAL	450,000.00		453,129.02		3,129.02
Net over the Estimates ..					3,129.02
HEAD XII - SALE OF ASSETS, ETC.					
3. Lands and Houses	300,000.00		408,700.74		108,700.74
TOTAL	300,000.00		408,700.74		108,700.74
Net over the Estimate					108,700.74

V. J. CORREIA.
 Permanent Secretary,
 Ministry of Housing
 And Reconstruction
 Principal Receiver of Revenue

**MINISTRY OF LABOUR AND
SOCIAL SECURITY
Appropriation Account**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 58 - MINISTRY OF LABOUR AND SOCIAL SECURITY					
1. Personal Emoluments	289,753.00	289,754.00	251,990.01	37,763.99	
OTHER CHARGES					
2. Transport and Travelling ..	35,000.00	35,000.00	31,048.93	3,951.07	
3. Miscellaneous	5,260.00	5,726.00	4,905.96	820.04	
4. Telegrams	350.00	350.00	12.08	337.92	
5. Telephones.. .. .	14,000.00	29,453.00	21,793.15	7,659.85	
6. Library and Publications ..	1,200.00	1,200.00	979.86	220.14	
7. Factory Ordinance Expenses	200.00	200.00	61.52	138.48	
8. Public Utility Undertaking and Public Health Services Arbitration Ordinance Expenses	300.00	300.00	486.00		186.00
9. Relief Messengers	9,000.00	11,000.00	11,992.95		992.95
10. Contribution to the Inter- national Labour Organis- ation	50,000.00	55,187.00	54,741.76	445.24	
11. Grant to Critchlow Labour Institute	10,000.00	10,000.00	10,000.00		
12. Expenses Manpower Research		1,200.00		1,200.00	
13. Industrial Training Centre					
GRAND TOTAL	415,063.00	439,370.00	388,012.22	52,536.73	1,178.95
Deduct over the Estimate ..				1,178.95	
Net under the Estimate ..				51,357.78	
901 Issues from the Consolidated Fund			429,000.00		
902 Expenditure for 1968			388,012.22Cr.		
903 Due to the Consolidated Fund			40,987.78		
HEAD 59 - MINISTRY OF LABOUR AND SOCIAL SECURITY - EMPLOYMENT EXCHANGE SERVICE.					
1. Personal Emoluments	55,963.00	55,963.00	50,879.41	5,083.59	
OTHER CHARGES					
2. Transport and Travelling ..	4,500.00	4,500.00	5,044.00		544.00
3. Miscellaneous	3,200.00	3,200.00	2,571.50	628.50	
GRAND TOTAL	63,663.00	63,663.00	58,494.91	5,712.09	544.00
Deduct over the Estimate ..				544.00	
Net under the Estimate ..				5,168.09	
901 Issues from the Consolidated Fund			63,600.00		
902 Expenditure for 1968			58,494.91Cr.		
903 Due to the Consolidated Fund			5,105.09		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 60 - MINISTRY OF LABOUR AND SOCIAL SECURITY - SOCIAL ASSISTANCE					
1. Personal Emoluments	373,409.00	373,409.00	334,748.42	38,660.58	
OTHER CHARGES					
2. Transport and Travelling ..	30,000.00	30,000.00	24,573.55	5,426.45	
3. Miscellaneous	1,500.00	1,500.00	1,035.08	464.92	
4. Dietary	110,000.00	110,000.00	88,416.22	21,583.78	
5. Fuel and Light	9,250.00	9,250.00	7,069.25	2,180.75	
6. Maintenance of Vehicles ..	1,500.00	1,800.00	916.93	883.07	
7. Uniforms for Nurses and Servants	5,000.00	8,000.00	4,285.05	3,714.95	
8. Furniture and Equipment ..	5,000.00	5,000.00	3,318.25	1,681.75	
9. Funerals	6,000.00	6,000.00	1,001.44	4,998.56	
10. Laundry	20,000.00	20,001.00	14,295.59	5,705.41	
11. Clothing and Bedding ..	18,500.00	18,500.00	17,432.45	1,067.55	
12. Grant to Salvation Army for Social Work	1,440.00	1,440.00	1,440.00		
13. Tobacco and Extras	4,500.00	4,500.00	1,494.20	3,005.80	
14. Upkeep of Grounds	6,000.00	6,000.00	4,676.78	1,323.22	
15. Meals for Nurses	18,000.00	22,000.00	20,091.54	1,908.46	
16. Old Age Pensions	1,700,000.00	2,167,000.00	2,163,538.80	3,461.20	
17. Public Assistance	1,170,000.00	1,170,000.00	1,094,635.05	75,364.95	
18. Grant to Ursuline Convent for St. Anns Orphanage ..	2,800.00	2,800.00	2,100.00	700.00	
19. Grant to Plaisance Orphanage for Boys	2,000.00	2,000.00	2,000.00		
20. Grant to Dharm Sala	10,000.00	10,000.00	10,000.00		
21. Grant to African Develop- ment Association	3,000.00	3,000.00	3,000.00		
22. Grant-in-Aid of Society for the Blind	5,000.00	5,000.00	5,000.00		
23. Grant to the United Sadr Islamic Anjuman Boys' Orphanage	2,000.00	2,000.00	2,000.00		
GRAND TOTAL	3,504,899.00	3,979,200.00	3,807,068.60	172,131.40	
Net under the Estimate ..				172,131.40	
901 Issues from the Consolidated Fund			3,916,000.00		
902 Expenditure for 1968			3,807,068.60Cr.		
903 Due to the Consolidated Fund			108,931.40		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION XX MINISTRY OF LABOUR AND SOCIAL SECURITY	\$	\$	\$	\$	\$
1. Purchase of Equipment.. ..	4,000.00	4,000.00	3,250.00	750.00	
2. Accelerated Training Programme	50,000.00	50,000.00	7,953.98	42,046.02	
3. National Insurance Scheme ..		60,000.00	50,349.85	9,650.15	
TOTAL	54,000.00	114,000.00	61,553.83	52,446.17	
Net under the Estimate ..				52,446.17	
901 Issues from the Consolidated Fund			80,500.00		
902 Expenditure for 1968			61,553.83Cr		
903 Due to the Consolidated Fund..			18,946.17		

C. E. DOUGLAS
Permanent Secretary,
Ministry of Labour
and Social Security,
Accounting Officer.

Revenue Account

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates	
HEAD IV - FEES, FINES, ETC.					
34. Palms	100.00	66.00	34.00		
TOTAL	100.00	66.00	34.00		
Net under the Estimate			34.00		

C. E. DOUGLAS
Permanent Secretary
Ministry of Labour
and Social Security
Principal Receiver

MINISTRY OF FINANCE

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 61 - MINISTRY OF FINANCE					9,792.98
1. Personal Emoluments	160,740.00	160,741.00	170,533.98		
OTHER CHARGES					
2. Transport and Travelling ..	1,600.00	1,600.00	768.91	831.09	
3. Miscellaneous	3,500.00	4,000.00	3,547.28	452.72	
4. Telephones	25,000.00	25,000.00	22,183.77	2,816.23	
5. Library and Publications ..	250.00	350.00	240.38	109.62	
GRAND TOTAL	191,090.00	191,691.00	197,274.32	4,209.66	9,792.98
Deduct under the Estimate ..					4,209.66
Net over the Estimate.. ..					5,583.32
901 Issues from the Consolidated Fund			191,691.00		
902 Expenditure for 1968			197,274.32Cr		
903 Due to the Consolidated Fund			5,583.32Cr		
HEAD 62 MINISTRY OF FINANCE ACCOUNTANT GENERAL					1,767.40
1. Personal Emoluments	223,649.00	223,650.00	225,417.40		
OTHER CHARGES					
2. Transport and Travelling ..	3,000.00	5,000.00	4,800.27	199.73	
3. Miscellaneous	3,000.00	3,000.00	2,992.52	7.48	
4. Telegrams	1,000.00	1,000.00	668.58	331.42	
5. Rental of Data Processing Equipment, Forms	45,000.00	58,500.00	55,293.53	3,206.47	
6. Repairs and Maintenance of Accounting Machines.. ..	2,800.00	2,800.00	2,510.55	289.45	
MISCELLANEOUS SERVICES					
7. Payment to New Widows, and Orphans' Fund of Difference Between 6% on Permanent Investments and Actual Interest Earned - Section 3, Chapter 75	45,000.00	70,000.00	35,065.50	34,934.50	
8. Sundries	6,000.00	9,000.00	5,816.91	3,183.09	
9. Expenses of Commissions, Committees and Conferences Held in Guyana.. ..	25,000.00	125,000.00	75,586.66	49,413.34	
10. Remittances - Commission on	20,000.00	25,000.00	16,560.00	8,440.00	
11. Loss of Public Money and Stores	5,000.00	6,000.00	4,455.88	1,544.12	
12. Crown Agents Charges on Store Purchases - Including Commission Inspection and Marine Insurance ..	140,000.00	140,000.00	141,263.64		1,263.64
13. Workmen's Compensation Ordinance.. ..	30,000.00	35,000.00	52,710.53		17,710.53

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 62					
MINISTRY OF FINANCE					
ACCOUNTANT GENERAL (CONT'D)					
14. Leave Passages, Public Officers	170,000.00	230,000.00	247,014.04	25,171.34	17,014.04
15. Compensation Claims	30,000.00	30,000.00	4,828.66		
16. Travelling Expenses and Subsistence Allowances to Unofficial Members of Boards and Committees ..	5,000.00	10,000.00	7,475.68	2,524.32	
17. Special Visits and Representation at External Conferences	150,000.00	355,000.00	226,490.20	128,509.80	
18. Temporary Specialist Assistance	15,000.00	15,000.00	10,804.55	4,195.45	
19. Expenses of Official Missions and Visitors to Guyana	5,000.00	25,000.00	22,235.12	2,764.88	
20. Refunds of Revenue - Miscellaneous	10,000.00	60,000.00	49,634.05	10,365.95	
21. Expenses of Officers on Transfer, First Appointment and Termination of Services	80,000.00	80,000.00	80,759.81		759.81
22. Miscellaneous Expenses - Ex-Servicemen	2,300.00	4,100.00	4,099.61	.39	
23. Overseas Service Aid Scheme	400,681.00	400,681.00	343,573.15	57,107.85	
24. Ex-Gratia Payment to Pamela and Patricia Fah	300.00	300.00	300.00		
25. Ex-Gratia Payments to Government Workers who went on Strike in 1963	300.00	300.00	66.46	233.54	
26. Expenses of Issue	10,000.00	10,000.00	13,852.86		3,852.86
27. Post Office 1945 Fire Claim	500.00	500.00	1,244.57		744.57
GRAND TOTAL	1,428,530.00	1,924,831.00	1,635,520.73	332,423.12	43,112.85
Deduct over the Estimate ..				43,112.85	
Net under the Estimate ..				289,310.27	
901. Issues from the Consolidated Fund			1,924,831.00		
902. Expenditure for 1968			1,635,520.73Cr		
903. Due to the Consolidated Fund			289,310.27		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 63					
MINISTRY OF FINANCE					
CUSTOMS AND EXCISE					
1. Personal Emoluments	1,109,813.00	1,109,813.00	971,851.15	137,961.85	
OTHER CHARGES					
2. Transport and Travelling ..	28,000.00	28,000.00	28,970.19		970.19
3. Miscellaneous	8,000.00	10,000.00	8,613.57	1,386.43	
4. Books and Publications ..	200.00	200.00	151.63	48.37	
5. Uniforms	9,000.00	9,000.00	5,710.77	3,289.23	
6. Expenses, Training Courses	2,000.00	2,000.00	869.08	1,130.92	
7. Instruments	500.00	500.00		500.00	
8. Revenue Protection	100,000.00	100,000.00	83,831.33	16,168.67	
9. Equipment, Training Courses	500.00	500.00	74.20	425.80	
10. Maintenance and Operation - Land and Water Transport	12,000.00	16,000.00	9,251.52	6,748.48	
11. Refunds of Revenue	400,000.00	400,000.00	427,135.67		27,135.67
GRAND TOTAL	1,670,013.00	1,676,013.00	1,536,459.11	167,659.75	28,105.86
Deduct over the Estimate				28,105.86	
Net under the Estimate ..				139,553.89	
901 Issues from the Consolidated Fund			1,490,956.00		
902 Expenditure for 1968			1,536,459.11Cr		
903 Due to the Consolidated Fund..			45,503.11Cr		
HEAD 64					
MINISTRY OF FINANCE					
INLAND REVENUE					
1. Personal Emoluments	386,168.00	386,170.00	345,506.22	40,663.78	
OTHER CHARGES					
2. Transport and Travelling ..	9,800.00	9,800.00	13,734.48		3,934.48
3. Miscellaneous	4,275.00	4,275.00	7,026.20		2,751.20
4. Library and Publications ..	1,000.00	1,000.00	517.04	482.96	
5. Legal Costs	5,000.00	5,000.00		5,000.00	
6. Maintenance and Rental of Data Processing Machine ..	36,000.00	50,000.00	47,802.33	2,197.67	
7. Revenue Protection	5,700.00	5,700.00	5,294.45	405.55	
8. Refunds of Revenue	900,000.00	900,000.00	773,050.96	126,949.04	
9. Contribution to Overseas Territories Income Tax Office, United Kingdom ..	2,400.00	2,400.00	1,440.00	960.00	
10. Expenses of Board of Review	12,000.00	12,000.00	9,665.00	2,335.00	
11. Adjustment of Scales and Weights Tools and Appliances	450.00	450.00	105.39	344.61	
12. Licence Labels	18,000.00	18,900.00	35,366.52		16,466.52
13. Expenses, Operation of Road Toll System			2,604.85		2,604.85
GRAND TOTAL	1,380,793.00	1,395,695.00	1,242,113.44	179,338.61	25,757.05
Deduct over the Estimate ..				25,757.05	
Net under the Estimate ..				153,581.56	
901 Issues from the Consolidated Fund			1,190,000.00		
902 Expenditure for 1968			1,242,113.44Cr		
903 Due to the Consolidated Fund..			52,113.44Cr		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 65	\$	\$	\$	\$	\$
MINISTRY OF FINANCE .					
POST OFFICE SAVINGS BANK					
1. Personal Emoluments	75,323.00	75,324.00	66,002.69	9,321.31	1
GRAND TOTAL	75,323.00	75,324.00	66,002.69	9,321.31	
Net under the Estimate ..				9,321.31	
901 Issues from the Consolidated Fund			75,324.00		
902 Expenditure for 1968			66,002.69Cr.		
903 Due to the Consolidated Fund..			9,321.31		
HEAD 66 - MINISTRY OF FINANCE - PENSIONS AND GRATUITIFS					
1. Public Officers, Pensions and Lump Sum Payments ..	2,200,000.00	2,200,000.00	2,462,018.65		262,018.65
2. Widows and Orphans, Pensions	18,000.00	18,000.00	13,041.35	4,958.65	
4. Teachers, Pensions and Lump Sum Payments	600,000.00	600,000.00	634,742.83		34,742.83
5. Militia Pensions and Gratuities	5,125.00	5,125.00	3,461.02	1,663.98	
6. Pilotage Pensions	104.00	104.00	77.40	26.60	
8. Special Allowances to Non-Pensionable Officers with 20 Years, Service and over and Gratuities to Female Civil Servants on Marriage	60,000.00	60,000.00	67,826.35		7,826.35
9. Gratuities to Non-Pensionable Officers and Employees Etc.	120,000.00	175,000.00	150,719.60	24,280.40	
10. Death Gratuities Granted Under Res. Nos. XXXVI 1.8.52 to Dependents of Deceased Teachers	15,000.00	35,000.00	23,592.00	11,408.00	
11. Special Pension to Mrs. T. Rose.. ..	480.00	480.00	720.00		240.00
12. Pensions to Soldiers and Their Dependents World War II	2,095.00	2,095.00	1,635.50	459.50	
13. Special Pension to Mrs. J. Fernandes	480.00	480.00	240.00	240.00	
14. Pensions to Dependents of Deceased Soldiers, B.W.I. Regiment	1,858.00	1,858.00	1,548.48	309.52	
15. Pensions, B.W.I. Soldiers ..	1,500.00	1,500.00	1,289.98	210.02	
16. Gratuities to Contract Officers	100,000.00	185,000.00	170,007.84	14,992.16	
17. Cost-of-Living Allowances ..	340,000.00	340,000.00	298,970.08	41,029.92	
18. Pension Contributions Seconded Officers	7,000.00	7,000.00		7,000.00	
19. Special Pension to Mr. K.H.R. Khan	564.00	564.00	563.28	.72	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 66	\$	\$	\$	\$	\$
MINISTRY OF FINANCE					
PENSIONS AND GRATUITIES (CONT'D)					
20. Compassionate Allowance to Mrs. M. Miller.. ..	471.00	471.00		471.00	
21. Compensation, Mr. A.J.E. Longden	52,265.00	52,265.00		52,265.00	
GRAND TOTAL	3,524,942.00	3,684,942.00	3,830,454.36*	159,315.47	304,827.83
Deduct under the Estimate ..					159,315.47
Net over the Estimate.. ..					<u>145,512.36</u>
901 Issues from the Consolidated Fund			3,704,942.00		
902 Expenditure for 1968			<u>3,830,454.36Cr.</u>		
903 Due to the Consolidated Fund..			<u>125,512.36Cr.</u>		
* This Amount Includes Statutory Expenditure of ..			3,113,341.25		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 67					
MINISTRY OF FINANCE					
PUBLIC DEBT					
FUNDED PUBLIC DEBT INTEREST					
LOCAL LOANS					
101. Loan Ordinance 6 of 1916 ..	1,826.00	1,826.00	2,350.25		524.25
102. Loan Ordinance 5 of 1945 - 1946 at 3 1/2%	175,000.00	175,000.00	174,291.25	708.75	
103. Loan Ordinance 9 of 1951- 1951 at 3 1/2%	28,000.00	28,000.00	28,085.75		85.75
104. Loan Ordinance 17 of 1953 - 1st Issue at 4 1/2%	69,044.00	69,044.00	73,467.00		4,423.00
105. Loan Ordinance 17 of 1953 - 2nd Issue at 5%	65,688.00	65,688.00	77,221.25		11,533.25
106. Loan Ordinance 13 of 1958 - 1958 at 5 1/2%	16,500.00	16,500.00	16,500.00		
107. Loan Ordinance 54 of 1956 - 1959 at 6%	216,000.00	216,000.00	216,420.50		420.50
108. Loan Ordinance 54 of 1956 - 2nd Issue 5 1/2%	275,000.00	275,000.00	275,600.00		600.00
109. Loan Ordinance 9 of 1960 - 1st Issue in 1961 at 6 1/2%	162,500.00	162,500.00	162,500.00		
110. Loan Ordinance 9 of 1960 - 2nd Issue at 6 1/4%	125,000.00	125,000.00	125,000.00		
111. Loan Ordinance 15 of 1965 - 1st Issue at 7%	197,530.00	197,530.00	197,452.50	77.50	
112. Loan Ordinance 15 of 1965 - 2nd Issue at 7%	176,838.00	176,838.00	265,127.78		88,289.78
113. Loan Ordinance 22 of 1966 - 1st Series at 7%	56,410.00	56,410.00	56,409.50	.50	
114. Loan Ordinance 22 of 1966 - 2nd Series at 7%	15,078.00	15,078.00	15,078.00		
115. Loan Ordinance 22 of 1966 - 3rd Series at 7%	1,600.00	1,600.00	1,599.50	.50	
116. Loan Ordinance 22 of 1966 - 4th Series - 1967 Loan ..	30,730.00	30,730.00	31,270.75		540.75
117. Loan Ordinance 22 of 1966 - 5th Series at 7%	31,500.00	31,500.00	33,413.17		1,913.17
118. Loan Ordinance 22 of 1966 - 6th Series at 7%	35,000.00	35,000.00	13,793.51	21,206.49	
EXTERNAL LOANS					
119. Registered Stock Ordinance 11 of 1929 Conversion Loan - 1929 Loan at 3%	300,960.00	300,960.00	300,959.54	.46	
120. Registered Stock Ordinance 11 of 1929 - 1934 Loan at 3%	25,258.00	25,258.00	25,257.20	.80	
121. Registered Stock Ordinance 11 of 1929 - 1936 Loan at 3%	30,229.00	30,229.00	30,281.80		52.80
122. Ordinance 26 of 1941 - 1942 Loan at 3 1/4%	126,360.00	126,360.00	125,540.80	819.20	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 67					
MINISTRY OF FINANCE					
(CONT'D)					
123. Loan Ordinance 13 of 1951 - 1951 Loan at 3 1/2%	366,240.00	366,240.00	366,239.50	.50	
124. Loan Ordinance 55 of 1955 - 1956 Loan at 5%	849,600.00	849,600.00	849,599.70	.30	
125. Ordinance 30 of 1960 - Loan at 7%	84,000.00	84,000.00	84,000.00		
126. Loan Ordinance 13 of 1960 - 1st Loan at 5 1/2%	30,530.00	30,530.00	31,984.44		1,454.44
SINKING FUNDS					
LOCAL LOANS					
201. Loan Ordinance 6 of 1916 - \$624,100 at 1,866% Loan Ordinance 5 of 1945 - \$5,000,000 at 1.3262% ..	3,840.00	3,840.00	3,840.00		
202. Loan Ordinance 9 of 1951 - \$800,000 at 4.4015% ..	35,236.00	35,236.00	35,236.00		
203. Loan Ordinance 1M of 1953 - 1st Issue \$1,534,300 at 2.1239%	32,587.00	32,587.00	32,587.00		
204. Loan Ordinance 17 of 1953 - 2nd Issue \$1,313,750 at 2.1239%	27,903.00	27,903.00	27,902.72	.28	
205. Loan Ordinance 13 of 1958 - \$300,000 at 2.1239% ..	6,372.00	6,372.00	6,372.00		
206. Loan Ordinance 54 of 1956 - 1st Issue \$36,000,000 at 3.87%	131,520.00	131,520.00	131,520.00		
207. Loan Ordinance 54 of 1956 - 2nd Issue \$5,000,000 at 3.87%	182,400.00	182,400.00	182,400.00		
208. Loan Ordinance 9 of 1960 - 1st Issue \$2,500,000 at 3.87%	96,750.00	96,750.00	96,750.00		
209. Loan Ordinance 12 of 1965 - 1st Issue \$2,900,000 at 14%	420,000.00	420,000.00	420,000.00		
210. Loan Ordinance 9 of 1960 - 2nd Issue \$2,000,000 at 3.55%	71,000.00	71,000.00	71,000.00		
211. Loan Ordinance 15 of 1965 - 1st Issue - \$2,821,850 Fixed Date Debentures at 10.5%	295,510.00	443,265.00	443,265.00		
212. Loan Ordinance 15 of 1965 - 2nd Issue - \$2,526,250 Fixed Date Debentures at 10.5%	264,554.00	396,831.00	396,831.00		
213. Loan Ordinance 22 of 1966 - Approx. \$244,425 at 14% ..	35,000.00	35,000.00	35,000.00		
214. Loan Ordinance 22 of 1966 - 1st Series - \$805,850 Fixed Date Debentures at 3.5% ..	28,645.00	28,645.00	28,645.00		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 67	\$	\$	\$	\$	\$
MINISTRY OF FINANCE (CONT'D)					
215. Loan Ordinance 22 of 1966 - 2nd Series - \$215,400 Fixed Date Debentures at 3.5%	3,829.00	3,829.00	3,829.00		
216. Loan Ordinance 22 of 1966 - 3rd Issue - \$22,850 - Fixed Date Debentures at 3.5%	407.00	407.00	407.00		
217. Loan Ordinance 10 of 1951 - \$10,464,000 at 2%	483,902.00	483,902.00	483,902.00		
218. Loan Ordinance 55 of 1955 - \$16,992,000 at 1%	310,278.00	310,278.00	324,470.80		14,192.80
OTHER PUBLIC DEBT					
301. Equated Annuities for Re-payment of Commonwealth Development and Welfare Loans	74,473.00	74,473.00	62,223.28	12,249.72	
302. Equated Annuities for Re-payment of Development Loans	5,569,721.00	5,569,721.00	5,388,325.50	181,395.50	
303. Re-payment of Principal Loan Ordinance 13 of 1960	269,700.00	269,700.00	311,260.63		41,560.63
304. B.G. - Railway Permanent Annuities Ordinance 23 of 1921	74,811.00	74,811.00	74,810.48	.52	
305. Equated Annuities for Re-payment of 1st Issue under Loan Ordinance 15 of 1965	427,716.00	427,716.00	427,715.19	.81	
306. Equated Annuities for Re-payment of 2nd Issue under Loan Ordinance 15 of 1965	4,453.00	4,453.00	6,565.02		2,112.02
307. Equated Annuities for Re-payment of 1st Series Independence Issue - Loan Ordinance 22 of 1966 ..	154,858.00	154,858.00	154,857.33	.67	
308. Equated Annuities for Re-payment of 2nd Series Independence Issue - Loan Ordinance 22 of 1966 ..	13,559.00	13,559.00	13,558.03	.97	
309. Equated Annuities for Repayment of 3rd Series Independence Issue - Loan Ordinance 22 of 1966 ..	12,243.00	12,243.00	11,813.48	429.52	
310. Equated Annuities for Re-payment of Rice Loan..	110,460.00	529,045.00	513,007.44	16,037.56	
311. Equated Annuities for Re-payment of 1st Series 1967 Loan - Loan Ordinance 22 of 1966	40.00	40.00	39.60	.40	
312. Equated Annuities for Re-payment of 2nd Series 1967 Loan - Loan Ordinance 22 of 1966	14,400.00	14,400.00	8,539.20	5,860.80	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 67					
MINISTRY OF FINANCE					
(CONT'D)					
313. Equated Annuities for Re-payment of 3rd Series 1967 Loan - Loan Ordinance 22 of 1966	36,000.00	36,000.00	88,624.80		52,624.80
314. Equated Annuities for Re-payment of 1st Issue under Loan Ordinance 15 of 1965	301,369.00	301,369.00	301,368.33	-.67	
315. Equated Annuities for Re-payment of 2nd Issue under Loan Ordinance 15 of 1965	3,137.00	3,137.00	4,818.66		1,681.66
316. Equated Annuities for Re-payment of 1st Series - Independence Issue under Loan Ordinance 22 of 1966	388,014.00	388,014.00	388,013.31	-.69	
317. Equated Annuities for Re-payment of 2nd Series - Independence Issue under Loan Ordinance 22 of 1966.. .. .	35,821.00	35,821.00	35,820.65	-.35	
318. Equated Annuities for Re-payment of 3rd Series - Independence Issue under Loan Ordinance 22 of 1966.. .. .	32,345.00	32,345.00	32,772.88		427.88
319. Equated Annuities for Re-payment of 1st Series 1967 Loan - Loan Ordinance 22 of 1966	38.00	38.00	37.84	.16	
320. Equated Annuities for Re-payment of 2nd Series 1967 Loan - Loan Ordinance 22 of 1966	13,760.00	13,760.00	8,159.68	5,600.32	
321. Equated Annuities for Re-payment of 3rd Series 1967 Loan - Loan Ordinance 22 of 1966	34,400.00	34,400.00	84,685.92		50,285.92
322. Interest of 4% Perpetual Stock - Ordinance 23 of 1921	9,567.00	9,567.00	9,566.12	.88	
323. Equated Annuities for Re-payment of Rice Loan - Interest	159,399.00	159,399.00	155,607.60	3,791.40	
324. Interest and Discount on Treasury Bills	600,000.00	1,200,000.00	1,442,295.68		242,295.68
325. Interest on Current Advances	400,000.00	400,000.00	241,927.76	158,072.24	
326. Interest on U.S.A.I.D. Loans	45,000.00	96,000.00	97,365.97		1,365.97
327. Interest Contractor/Finance - Bank of Guyana Building	68,740.00	68,740.00	67,352.10	1,387.90	
328. Redemption of Promissory Notes - Contractor/Finance - Bank of Guyana Building	356,108.00	356,108.00	356,107.44	.56	
329. Management of Guyana Government Loans	12,500.00	12,500.00	3,664.72	8,835.28	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 67 MINISTRY OF FINANCE (CONT'D)	\$	\$	\$	\$	\$
330. Reserve for Interest Charges on Prospective Issues ..	150,000.00	150,000.00	11,871.50	138,128.50	
331. Supplementary Sinking Fund	300,154.00	300,154.00	300,153.60	.40	
332. Payment of Principal on Loan for Refinancing Rice Industry		630,000.00	630,000.00		
333. Interest on Loan for Re-financing Rice Industry		491,400.00	491,400.00		
334. Payment of Premium on Treasury Savings Certificate		25,000.00	11,325.00	13,675.00	
335. Loan Ordinance 22 of 1966 - Guyana Savings Bonds Redemption		26,000.00	250.00	25,750.00	
401. Deduct - Appropriation made under Transport and Harbours	165,671.00Cr.	165,671.00Cr.	165,669.64Cr.		1.36
GRAND TOTALS	15,429,269.00	17,951,286.00	17,873,636.31*	594,036.10	516,386.41
Deduct over the Estimate ..					516,386.41
Net under the Estimate ..					<u>77,649.69</u>
901 Issues from the Consolidated Fund			18,393,871.00		
902. Expenditure for 1968 ..			17,873,636.31Cr		
903. Due to the Consolidated Fund			<u>520,234.69</u>		
* This includes Statutory Expenditure of			17,727,280.85		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION XXI - MINISTRY OF FINANCE					
1. Loans to Guyana Electricity Corporation	600,000.00	1,446,000.00	1,296,398.01	149,601.99	
2. Guyana Electricity Corporation.. ..					
3. Loans to National Insurance Scheme ..	170,000.00	170,000.00		170,000.00	
4. Loans to Guyana Telecommunications Corporation					
5. Forest, Agricultural & Industrial Development	1,785,000.00	1,785,000.00	1,506,091.82	278,908.18	
6. Purchase of Equipment ..	20,000.00	21,500.00	1,333.55	20,166.45	
7. Compensation to Ex-patriate Officers	120,000.00	160,000.00	158,579.56	1,420.44	
8. Finance Building on Site of Bonded Warehouse ..	50,000.00	50,000.00		50,000.00	
9. Rice Industry			54,712.21	3,145,287.79	
10. Rice Rehabilitation Programme	3,200,000.00	3,200,000.00			
11. Loans to Rice Development Corporation					
12. Loans to Guyana Rice Marketing Board					
TOTAL	5,945,000.00	6,832,500.00	3,017,115.15	3,815,384.85	
Net under the Estimate..				3,815,384.85	
901. Issues from the Consolidated Fund.. ..			3,516,000.00		
902. Expenditure for 1968 ..			3,017,115.15Cr.		
903. Due to the Consolidated Fund			498,884.85		

H. O. E. BARKER.
Secretary to the Treasury,
Accounting Officer,
27th December, 1969.

Revenue Account

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$
HEAD I - CUSTOMS EXCISE				
1. Import Duties	38,750,000.00	36,286,196.19	2,463,803.81	
2. Warehouse Rent and Charges	120,000.00	420,119.11		300,119.11
3. Export Duties	2,700,000.00	2,341,657.18	358,342.82	
4. Rum	7,760,000.00	7,670,753.77	89,246.23	
5. Bitters and Cordials.. ..	800,000.00	839,498.29		39,498.29
6. Matches	98,000.00	81,820.00	16,180.00	
7. Methylated Spirits	2,000.00	2,209.64		209.64
8. Beer	2,700,000.00	2,140,298.93	559,701.07	
9. Licences - Liquor	250,000.00	284,706.68		34,706.68
10. Miscellaneous	220,000.00	264,429.41		44,429.41
TOTAL	53,400,000.00	50,331,689.20	3,487,273.93	418,963.13
Deduct over the Estimate ..			418,963.13	
Net under the Estimate ..			3,068,310.80	

S.L. Chan Choong
Comptroller of Customs and Excise
Principal Receiver of Revenue.

HEAD II - INLAND REVENUE				
1. Income Tax.. .. .	35,000,000.00	33,924,157.24	1,075,842.76	
2. Excess Profits Tax		299.83		299.83
3. Net Property Tax	300,000.00	492,612.88		192,612.88
4. Estate Duty	400,000.00	522,041.13		122,041.13
5. Gift Tax				
6. Entertainment Tax	400,000.00	642,951.94		242,951.94
7. Sweepstakes Tax.. .. .	4,000.00	2,269.50	1,730.50	
8. Pools Tax	150,000.00	148,013.88	1,986.12	
9. Licences-Motor Vehicles ..	1,400,000.00	1,407,352.05		7,352.05
10. Licences-Other Vehicles ..	150,000.00	126,826.51	23,173.49	
11. Licences-Trading	300,000.00	317,988.71		17,988.71
12. Licences-Miscellaneous ..	85,000.00	55,988.80	29,011.20	
13. Travel Tax.. .. .	80,000.00	60,153.00	19,847.00	
14. Capital Gains Tax	10,000.00	23,942.67		13,942.67
15. Development Tax.. .. .	1,800,000.00	1,410,237.68	389,762.32	
TOTAL	40,079,000.00	39,134,835.82	1,541,353.39	597,189.21
Deduct over the Estimate ..			597,189.21	
Net under the Estimate ..			944,164.18	
HEAD IV - FEES, FINES, ETC.				
38. Tolls, Atkinson Mackenzie Highway		29,849.00		29,849.00
TOTAL		29,849.00		29,849.00
Net over the Estimate ..				29,849.00

U.A. Sandy
Commissioner of Inland Revenue (Ag.)
Principal Receiver of Revenue.

Revenue Account

	Approved Estimates	Revised Estimates	Total Revenue	Under the Approved Estimates	Over the Approved Estimates
	\$	\$	\$	\$	\$
HEAD III - OTHER TAX REVENUE					
1. Stamp Duties	80,000.00		107,676.42		27,676.42
2. Auction Duty	10,000.00		22,738.50		12,738.50
TOTAL	90,000.00		130,414.92		40,414.92
Net over the Estimate ..					
HEAD V - INTEREST					
1. General	350,000.00		246,896.24	103,103.76	
2. Loans to Corporations ..	2,000,000.00		1,559,786.42	440,213.58	
3. Invested surplus balances..	15,000.00		15,473.54		473.54
TOTAL	2,365,000.00		1,822,156.20	543,317.34	473.54
Deduct over the Estimate ..				473.54	
Net under the Estimate ..				542,843.80	
HEAD IX - MISCELLANEOUS UNDERTAKINGS					
4. Currency Board Profits ..			12,536.64		12,536.64
5. Bank of Guyana - Profits ..	750,000.00		687,661.68	62,338.32	
TOTAL	750,000.00		700,198.32	62,338.32	12,536.64
Deduct over the Estimate ..				12,536.64	
Net under the Estimate ..				49,801.68	
HEAD X - SUNDRY CONTRIBUTIONS AND OTHER RECEIPTS					
4. Sundry Reimbursements ..	220,000.00		390,014.03		170,014.03
5. Sundries	270,000.00		276,378.27		6,378.27
6. Overseas Officers - Payment by U.K. Government ..	330,000.00		126,057.60	203,942.40	
7. Special Service Unit - Payment by U.K. Government					
8. Pension contribution of seconded Officers	7,000.00		10,459.00		3,459.00
9. Grant from U.K. Government			40.00		40.00
10. Sale of Empty drums					
TOTAL	827,000.00		802,948.90	203,942.40	179,891.30
Deduct over the Estimate ..				179,891.30	
Net under the Estimate ..				24,051.10	

Revenue Account

	Approved Estimates	Total Revenue	Under the Approved Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD XI - REFUNDS OF LOANS				
1. Loan Repayments	400,000.00	753,726.54		353,726.54
TOTAL	400,000.00	753,726.54		353,726.54
Net over the Estimate ..				353,726.54
HEAD XII - SALE OF ASSETS, ETC.				
5. Premiums on Grants, Leases Etc.				1
6. Gain on sale of Investments General Revenue Balance.		50,790.70		50,790.70
7. Realization of N.D.S.L. Sinking Fund Investments ..				
TOTAL		50,790.70		50,790.70
Net over the Estimate ..				50,790.70
HEAD XIII - MISCELLANEOUS CAPITAL REVENUE				
1. Independence Gifts		55,333.32		55,333.32
2. Lotteries.. .. .	175,000.00	113,114.94	61,885.06	
3. Currency Board - Surplus..				
4. Other		52,930.18		52,930.18
5. Gifts to Youth Corps ..		4,269.00		4,269.00
6. Refunds, Bank of Guyana Building		33,435.17		33,435.17
TOTAL	175,000.00	259,082.61	61,885.06	145,967.67
Deduct under the Estimate				61,885.06
Net over the Estimate ..				84,082.61
HEAD XIV - EXTERNAL GRANTS				
1. United Kingdom - General	3,179,000.00	2,763,226.58	415,773.42	
2. United Kingdom - Military Equipment		375,081.76		375,081.76
3. United Kingdom - Compensation	60,000.00		60,000.00	
4. U.S.A.I.D.	552,000.00	701,497.82		149,497.82
5. Canadian Aid	2,287,000.00	1,944,246.04	342,753.96	
6. United Nations Agencies ..	1,736,000.00		1,736,000.00	
7. Other	117,000.00	10,736.40	106,263.60	
TOTAL	7,931,000.00	5,794,788.60	2,660,790.98	524,579.58
Deduct over the Estimate..				524,579.58
Net under the Estimate ..				2,136,211.40
HEAD XV - INTERNAL LOANS				
1. Treasury Savings Certifi- cates	500,000.00	129,376.44	370,623.56	
2. Debentures	3,500,000.00	4,573,450.00		1,073,450.00
TOTAL	4,000,000.00	4,702,826.44	370,623.56	1,073,450.00
Deduct under the Estimate				370,623.56
Net over the Estimate ..				702,826.44

Revenue Account

HEAD XVI - EXTERNAL LOANS

1. United Kingdom - General ..	6,247,500.00	2,098,238.56	4,149,261.44	12,480.00
2. United Kingdom - Compensation	60,000.00	72,480.00		
3. U. S. A. I. D.	17,225,000.00	11,696,024.05	5,528,975.95	
4. Canadian Government	2,340,000.00	2,224,914.05	115,085.95	
5. Contractor/Finance - Bank of Guyana				
6. Other				
TOTAL	25,872,500.00	16,091,656.66	9,793,323.34	12,480.00
Deduct over the Estimate ..			12,480.00	
Net under the Estimate ..			9,780,843.34	

H. O. E. BARKER.
Secretary to the Treasury
Principal Receiver
of Revenue
27th December, 1969.

**The Public Accounts
of
The Government of Guyana**

For the year ended 31st December, 1969

together with the Report thereon by

THE DIRECTOR OF AUDIT

Printed by GUYANA PRINTERS LTD., Ruinveldt Estate

(G.P.L. 4613/74)

REPORT OF
THE DIRECTOR OF AUDIT, GUYANA
ON THE
PUBLIC ACCOUNTS FOR THE FINANCIAL YEAR
ENDED 31st DECEMBER, 1969

INTRODUCTION

I am required by Article 116 of the Constitution of Guyana to audit the Public Accounts of Guyana and of all officers and authorities of the Government including the Commissions established by the Constitution and the accounts of the Clerk of the National Assembly and of all Courts and to submit my reports to the Minister responsible for finance, for laying before the National Assembly.

2. It is my duty, under the Financial Administration and Audit Ordinance 1961, to examine in such manner as I deem necessary the accounts of all Accounting Officers and Principal Receivers of Revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public moneys or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property.

3. In the conduct of my examination, I am required to ascertain whether in my opinion -

- (a) the accounts have been faithfully and properly kept;
- (b) the rules and procedures framed and applied are sufficient to secure effective control on the assessment, collection and proper allocation of the revenues;
- (c) all money expended and charged to an appropriation account has been applied to the purpose or purposes for which the grants made by Parliament were intended to provide and the expenditure conforms to the authority which governs it, and has been incurred with due regard to the avoidance of waste and extravagance; and
- (d) essential records are maintained and the rules and procedures framed and applied are sufficient to safeguard the control of stores and other public property.

4. The examination of all financial transactions has not been carried out in detail in every Ministry and Department of the Government. My audit has been conducted in accordance with accepted auditing standards and verification is limited to such tests of the accounting records and other supporting evidence as considered necessary in the circumstances.

5. The loss of experienced and trained staff and the delay in filling of vacancies, as mentioned at paragraph 5 of my 1968 Report, have continued to affect to a great extent, the examination of the accounts.

6. The Annual Financial Statements, Revenue Accounts and Appropriation Accounts comprising the Public Accounts are required to be submitted to me by the Accountant General, Principal Receivers of Revenue and Accounting Officers respectively, within a period of four months after the close of the year of account. The statements and accounts were however submitted on various dates between 8th March, 1972 and 31st January, 1974.

7. I reported to the Minister of Finance my inability to submit my report by the statutory date, 30th September, 1970, owing to the non-submission of the Public Accounts for audit within the prescribed period. This is the ninth successive year in which there has been late rendition of the Public Accounts. This state of affairs tends to defeat the objectives of public accountability.

Submission and Tabling of the 1968 Public Accounts and Audit Report

8. The signed Public Accounts for 1968 and my Report thereon were submitted to the Minister of Finance on 25th June, 1971, and the printed copies on 11th November, 1972. These were laid by him in the National Assembly on 28th March, 1974.

Public Accounts Committee

9. The Report of the Public Accounts Committee of the National Assembly on the Public Accounts of the Country for the years 1962 to 1965, was presented to the National Assembly on the 30th November, 1972, and at its sitting held on the 12th February, 1973, the Report was referred to the Government for its consideration.

10. On the dissolution of Parliament on 7th June, 1973, the Public Accounts for the years 1966 and 1967 were under consideration by the Public Accounts Committee.

Financial and Stores Regulations

11. The revision of these regulations, the subject of comment in my last three reports, has not yet been finalised. As mentioned in my last report up-dated manuals are prerequisites for effective training and their absence has contributed to the unsatisfactory standards of performance in the Public Service.

Internal Control

12. **Internal Audit.** The report of a Committee appointed for the purpose of making recommendations for the introduction of a system of internal audit is in course of preparation. The lack of such a system has been the subject of comment in my last three reports and audit memoranda continue to disclose the absence or inadequacy of internal control.

Effectiveness of the Audit

13. It is necessary during the course of audit examination to seek explanations and information through correspondence with the control Ministries, viz the Ministry of Finance including the Accountant General's Department and the Public Service Ministry as

well as the Principal Receivers of Revenue and Accounting Officers. The delay and failure for a number of years to obtain prompt replies, despite reminders and personal persuasion have been impeding the interpretation and assessment of financial records, documents and transactions. Of memoranda and queries issued prior to 1st November, 1973, 1400 memoranda and 1367 queries remain unanswered.

Public Corporations and Government-controlled Companies

14. At paragraph 17 of my previous report I expressed the opinion that in the interest of public accountability and in order to ensure that Government's policies and objectives are faithfully carried out, the accounts of Public Corporations should be subject to state audit. The principle that the Accounts of Public Corporations and Government-controlled Companies ought to be audited by the Director of Audit, or by an auditor appointed by the Minister of Public Corporations on the advice of the Director of Audit, has been accepted but implementation has been shelved.

CONSOLIDATED FUND

CONTROL OF FUND

15. The Consolidated Fund is operated by the Accountant General in accordance with the provisions of Part III of the Financial Administration and Audit Ordinance, 1961, which stipulate, *inter alia*, that orders for withdrawals of funds from the Fund in respect of sums authorised for the various services must be authenticated by the Director of Audit.

RECEIPTS AND PAYMENTS

16. Receipts. Whereas the amount which should have been paid into the Consolidated Fund during the year was \$155,122,876.24, the amount apparently paid in was, subject to the comments at paragraphs 17, 20, 21 and 27, below, only \$63,343,696.81. The balance of \$91,779,179.43 remained in the Deposits Fund and General Account. The following sets out the position —

Amount due by Deposits Fund at 31.12.68	....		12,658,405.85
Add: Revenue collected during 1969:			
Current	... ..	\$109,946,595.30	
Capital	... ..	<u>32,517,875.09</u>	<u>142,464,470.39</u>
AMOUNT TO BE PAID INTO FUND			155,122,876.24
Less: Amounts due to the Fund at 31.12.69:			
By Deposits Fund		742,834.20	
" General Account		<u>91,036,345.23</u>	<u>91,779,179.43</u>
AMOUNT PAID INTO FUND			... .. 63,343,696.81

17. The amounts of \$742,834.20 and \$91,036,345.23 shown above as owing to the Consolidated Fund by the Deposits Fund and the General Account, respectively, have been taken from the Consolidated Fund Balance Sheet. The Balance Sheets of the Deposits Fund and the General Account, however, reflect amounts of \$760,907.08 and \$91,006,525.53, respectively, as owing to the Consolidated Fund. The differences of

072.88 and \$29,819.70 have been brought to the attention of the Accountant General for reconciliation and adjustment.

18. **Payments.** The sum of \$14,250,691.86 was overdrawn from the Consolidated Fund during the year. This sum was arrived at as follows –

	Withdrawn	Actual	Overdrawn
(a) Expenditure			
Statutory Expenditure	\$20,493,558.00	\$21,568,600.49	(\$1,075,042.49)
Voted Expenditure (Current)	94,086,035.00	86,883,284.71	7,202,750.29
Voted Expendituree (Capital)	54,501,830.44	46,447,651.38	8,054,179.06
	<u>169,081,423.44</u>	<u>154,899,536.58</u>	<u>14,181,886.86</u>
	Withdrawn	Advances Replaced	
(b) To Replace advances made from Contingencies Fund and outstanding at 31.12.68 – Current	104,089.00	62,025.00	42,064.00
Capital	42,241.00	15,500.00	26,741.00
	<u>146,330.00</u>	<u>77,525.00</u>	<u>68,805.00</u>
TOTAL	<u>\$ 169,227,753.44</u>	<u>\$ 154,977,061.58</u>	<u>\$ 14,250,691.86</u>

19. **Balance on Current and Capital Accounts.** The net deficit on the Current and Capital Accounts of the Fund stood at \$32,767,822.27 at the close of the financial year as shown hereunder, an increase of \$12,435,066.19 or approximately 61% over the balance of the previous financial year –

	Current	Capital	Total (Net)
Out-turn of Year of Account:			
Revenue:	109,946,595.30	32,517,875.09	142,464,470.39
Expenditure	<u>108,451,885.20</u>	<u>46,447,651.38</u>	<u>154,899,536.58</u>
SURPLUS/DEFICIT () FOR YEAR	1,494,710.10	(13,929,776.29)	(12,435,066.19)
Balance brought forward from 1968	<u>13,235,884.20</u>	<u>(33,568,640.28)</u>	<u>(20,332,756.08)</u>
Surplus/Deficit () Carried Forward	<u>14,730,594.30</u>	<u>(47,498,416.57)</u>	<u>(32,767,822.27)</u>

20. As a result of the omission from the accounts of the appreciation on Investments in respect of Surplus Balances, the surplus on Current Account has been understated by \$4,679.14 and the net deficit overstated by a similar amount. The Accountant General has admitted the omission.

21. His attention was also drawn to an overstatement of the Capital Revenue Account by \$48,000.00 and an understatement of the Capital Expenditure Account by

\$665.44, thereby resulting in an understatement of the deficit on Capital Account by \$48,665.44. On the other hand, loan receipts from certain aid donors have not been reflected in the Capital Revenue Account.

Out-turn of Net Budget (Surplus and Deficit)

22. The original estimates for the year projected a net surplus of \$2,655,624 (a surplus on Current Account of \$13,908,424 and a deficit on Capital Account of \$11,252,800). The actual out-turn of the accounts, however, revealed a net deficit of \$12,435,066 (a surplus on Current Account of \$1,494,710 and a deficit on Capital Account, of \$13,929,776).

Short-term borrowings

23. The statement of short-term borrowings attached to the Consolidated Fund Receipts and Payments Account shows an amount of \$10,055,506.06 as having been advanced by the Bank of Guyana by means of an overdraft. In arriving at this figure credit has been taken of amounts totalling \$2,555,724.22 held on certain Special Accounts. The correct over-draft figure would therefore appear to be \$12,611,230.28.

24. The amount of \$91,095,184.59 shown as Treasury Bills issued during the year has been overstated by \$818,201.84. In view of this and the fact that the balance in respect of Treasury Bills as appearing in the 1968 Consolidated Fund Balance Sheet has been overstated by \$79,987.94, it would appear that the correct amount which should appear in the 1969 Consolidated Fund Balance Sheet is \$17,791,795.86.

25. The total of the short-term borrowings made in accordance with Section 16 of the Financial Administration and Audit Ordinance, 1961 would, therefore, appear to be \$30,403,026.14, (overdraft \$12,611,230.28 and Treasury Bills \$17,791,795.86) representing approximately 20.97% of the estimated annual revenue of \$145,013,550 for the last preceding financial year as shown in the Annual Estimates laid before the National Assembly with respect to that year. In addition, the amount of \$851,864.84 was shown in the accounts as advanced by the Crown Agents' Joint Consolidated Fund. The amount stated by the Crown Agents was, however £177,000 i.e. \$849,600 (G). This matter is under correspondence.

BALANCE SHEET

Bank Account

26. Bank Balance (Overdraft). Subject to the comments at paragraphs 17, 21, 27, 31 and 34, the overdrawn figure would have been \$14,127,761.84 if it were possible to pay in the amounts due as listed below into the Fund before the close of the Cash Book for the financial year:—

Overdraft as per Balance Sheet		\$120,267,387.17
Less Amounts due by:—		
Deposit Fund	\$ 742,834.20	
General Account	91,036,345.23	
Accounting Officers	<u>14,360,445.90</u>	
		<u>106,139,625.33</u>
		<u>\$ 14,127,761.84</u>

27. **Bank Reconciliation.** Several differences between the Cash Book and the Bank Statement were brought to the attention of the Accountant General. Despite the unsatisfactory state of affairs which the reconciliation statement revealed, I have not been informed as to what action has been taken to clear the differences.

Investments

28. The amount of \$481,805.68 does not include the sum of \$4,679.14 representing the appreciation on the investments as mentioned at paragraph 20 above.

Due by the Deposits Fund

29. The accuracy of the amount of \$742,834.20 is subject to the comment at paragraph 17 above.

Due by the General Account

30. The accuracy of the amount of \$91,036,345.23 is also subject to the comment at paragraph 17 above.

Due by Accounting Officers

31. The amount of \$14,360,445.90 would appear to have been overstated by \$77,525. The Accountant General has been requested to state whether the balance due by Accounting Officers has since been paid into the Consolidated Fund.

Outstanding Treasury Bills

32. A reconciliation statement of this account with the Treasury Bills Register was not seen. However, the attention of the Accountant General was drawn to an overstatement of the balance of \$18,689,985.64 by \$898,189.78.

Advances from Crown Agents' Joint Consolidated Fund

33. The amount of \$851,864.84 differs from that of \$849,600 i.e. £177,000 as stated by the Crown Agents.

Erroneous Payment

34. The sum of \$80,015.63 has been erroneously paid into the Fund and includes amounts relating to previous years.

Surplus on Current Account

35. As a result of the comment at paragraph 28 above, the amount of \$14,730,594.30 is understated by \$4,679.14.

Deficit on Capital Account

36. As a result of the comment at paragraph 21 above, the amount of \$47,498,416.57 is understated by \$48,665.44. On the other hand, it has been overstated by loan receipts not shown in the accounts.

CONTINGENCIES FUND

CONTROL OF FUND

37. This fund has been established by way of issues totalling \$500,000 authorised by the Minister of Finance from the Consolidated Fund and is operated by the Accountant General in accordance with Section 19 of the Financial Administration and Audit Ordinance, 1961.

RECEIPTS AND PAYMENTS

38. **Receipts.** The sum of \$242,509.60 was reimbursed to the Fund as a result of issues made from the Consolidated Fund, consequent upon the passing by the National Assembly of Schedules of Additional Provision on the Current and Capital Estimates.

BALANCE SHEET

39. **Payments.** Advances totalling \$460,443.60 were made during the year of account on the authority of the Minister of Finance to defray unforeseen and urgent expenditure for which no other provision existed.

40. **Outstanding Advances.** The balance of \$295,459.00 as at 31st December, 1969 has been repaid in 1970 consequent upon the passing by the National Assembly of the Schedules of Supplementary Provision on the Current and Capital Estimates on 25th November, 1969, 13th February, 1970 and 27th June, 1970.

DEPOSITS FUND

CONTROL OF FUND

41. The accounts of the Deposits Fund are under the control of the Accountant General. This Fund is operated in accordance with the provisions of Section 17 of the Financial Administration and Audit Ordinance, 1961. A Permanent Secretary or Head of Department as the case may be is, however, required to keep a record of the transactions affecting each account which relates to his Ministry or Department and to reconcile his record with the accounts of the Accountant General so as to ensure that the account has been properly and accurately kept and is cleared promptly. In the absence of statements of reconciliation attesting to the accuracy of the individual accounts, I have not been able to satisfy myself that the accounts have been properly kept.

BALANCE SHEET

Cash and Bank Accounts

42. **Cash and Bank Balances.** Subject to the comments at paragraphs 17, 43 and 44, if it were possible for settlement to have been effected with the General Account and the Consolidated Fund before the close of the Cash Book for the financial year, the Balance Sheet would have shown a Cash and Bank Balance figure of \$1,083,013.39 as follows:—

Balance as per Balance Sheet		\$4,171,234.50
Add: Paymasters' advance met from Deposits Fund, vide paragraph 46.	\$1,055,754.23 -	
Payment met from Deposits Fund in error, vide paragraph 48	<u>48,665.44</u>	<u>1,104,419.67</u>
Less: Amount due to General Account	\$13,072,691.73	5,275,654.17
Amount due by General Account	<u>9,640,958.03</u>	
	3,431,733.70	
Amount due to Consolidated Fund	<u>760,907.08</u>	<u>4,192,640.78</u>
		<u>1,083,013.39</u>

43. At paragraph 188 of my 1968 Report attention was drawn to the fact that the Statement of Distribution of Cash and Bank Balances as at 31st December, 1968, prepared by the Accountant General did not agree with that prepared by the Ministry of Communications. Despite repeated reminders I have not been informed of the position in this matter and a similar unsatisfactory situation obtained in 1969.

44. **Bank Reconciliation.** Several differences between the Cash Book and the Bank Statement were drawn to the attention of the Accountant General. Despite the unsatisfactory state of affairs which the reconciliation statement revealed, I have not been informed as to what action has been taken to clear the differences.

Advances

45. **Outstanding Advances.** The matter raised at paragraph 28 of my 1968 Report regarding the Minister's authority for the making of advances to public officers where such advances are in the public interest, as well as advances on behalf of other Governments, has not been finalised. It was drawn to the attention of the Secretary to the Treasury that the total amount of \$10,831,781.54 exceeded in the aggregate the limit of eight million dollars authorised to be made by the Minister under Section 17(2) of the Financial Administration and Audit Ordinance, 1961.

46. **Miscellaneous.** The amount of \$2,453,375.99 includes an amount of \$1,055,754.23 in respect of paymasters' advances, which should more appropriately have been advanced from the General Account.

47. **Static Balances.** There were 786 accounts with debit balances totalling \$2,579,931 which remained static for more than one year. These figures show an increase of 277 accounts and \$341,405 over the 1968 figures. There were also 1291 accounts with credit balances totalling \$3,219,146 at the end of the year as against 813 accounts with credit balances, totalling \$1,858,542 at the end of 1968. Of the accounts with credit balances, 452 totalling \$585,188 remained dormant for at least one year. Information has been requested as to what action has been taken to clear these balances.

Deposits

48. As a result of a misallocation the amount of \$9,644,899.63 has been understated by \$48,665.44. The attention of the Accountant General has been drawn to 200 deposit accounts with debit balances totalling \$691,758, and to 123 accounts remaining dormant during the year, of which 23 showed debit balances totalling \$125,184 and 100 with credit balances totalling \$546,543. A credit balance of \$74,144 on one account outstanding since 1963 was the subject of comment in my last report. Information has been requested as to what action has been taken to clear these balances.

49. **Deposits for Investment.** As shown in note 5 to the Balance Sheet, the amount of \$1,165,475.63 represents the difference between the balances on the accounts — "Deposits for Investment" \$29,812,990.35 and "Deposits Invested", \$28,647,514.72. The Accountant General's attention has been drawn to a difference of \$425,569.50 between the

Balance Sheet figure of \$28,647,514.72 and the ledger value of \$29,073,084.22 of the investments on the Special Fund Statement prepared by him.

Due by General Account

Due to General Account

50. The net effect of the balances of \$9,640,958.03 and \$13,072,691.73 respectively on these two accounts is a liability of \$3,431,733.70 to the General Account. The General Account Balance Sheet, however, shows a net amount of \$9,699,947.04 as owing by the Deposits Fund (Due by the Deposits Fund \$17,243,188.36 less Due to the Deposits Fund \$7,543,241.32). The difference of \$6,268,213.34 has been brought to the attention of the Accountant General for reconciliation and adjustment.

51. Amounts due to the Consolidated Fund – Revenue Receipts. The accuracy of the amount of \$760,907.08 is subject to the comment at paragraph 17 above.

GENERAL ACCOUNT

CONTROL OF ACCOUNT

52. This account has been administratively established and is under the control of the Accountant General.

BALANCE SHEET

Cash and Bank Accounts (Note 1)

53. Accountant General's Account No. 405 and Account No. 402. Several differences between the Cash Books and the Bank Statements and the considerable delay in reconciling these accounts were drawn to the attention of the Accountant General.

54. Sub-Accountants' Cash and Bank Balances. Differences between certain balances as shown in – Note 1, and the respective balances in the Sub-Accountants' Cash Books were brought to the attention of the Accountant General and the Permanent Secretaries concerned for reconciliation and necessary correction.

55. Imprest Account. Attention was drawn to an overstatement of the balance of \$456,802.44 by \$201,169.00 as a result of an amount being incorrectly debited to this account instead of the Capital Vote Account

56. Thirty-four ordinary and special imprests which were issued during the year were short-retired by \$421,891.65, while the accumulated unretired balances on accounts for previous years stood at \$13,648.37. On the other hand, sixty accounts were shown as having been over-retired by \$323,865.30.

57. Honour certificates of the cash balances as well as the Statement of composition of the Standing imprests totalling \$143,958.42 have not been produced. The attention of the Accountant General and the Permanent Secretaries concerned was drawn to this unsatisfactory situation.

58. Ministries Paymasters' Account. Information has been sought as to whether the individual balances making up the amount of \$128,357.14 have been reconciled with

the records of the relevant Ministries/Departments and whether they have since been cleared. The amount of \$128,357.14 should be increased by the sum of \$1,055,754.23 as a result of the observation at paragraph 46.

Due by the Deposits Fund

Due to the Deposits Fund

Due to the Consolidated Fund

59. The accuracy of the amounts of \$17,243,188.36, \$7,543,241.32 and \$91,006,525.53 on the above accounts is subject to the comments at paragraphs 17 and 50 above. As regards the amount due to the Deposits Fund, it would appear that the sum of \$6,381,476.31 represented the amount paid from that Fund by the Ministry of Communications in respect of current and capital expenditure. However, as only the sum of \$493,805.37 was paid into the Deposits Fund from the General Account, the amount due by the General Account to the Deposits Fund would appear to be \$5,887,670.94 instead of \$4,742,272.25 which is the amount reflected in the Balance Sheet (Note 5) after deduction of net debit balances totalling \$1,234,120.48 outstanding on the Remittances Account at the close of the financial year. The latter account should have been shown separately in the Balance Sheet.

Disallowance Account
Accountant General's Clearance Account
General Vote Account -- Current
Current Vote Account
General Vote Account -- Capital
Capital Vote Account.

60. I have been informed that action is being taken to clear the balances on the above-mentioned accounts.

STATEMENT OF ASSETS AND LIABILITIES

Presentation

61. In my opinion the following information should have been shown as footnotes on the Statement of Assets and Liabilities:—

- (a) The liabilities in respect of the perpetual and long term Public Debt of \$199,878,427.96 and Permanent Annuities of \$74,810.78. A provision of Sinking Funds at the ledger value of \$23,951,349.95 (market value of \$21,748,089.14) has been made to meet the repayment of the "Funded" loans.
- (b) Contingent liabilities of \$19,800,761.99 in respect of loans or credits guaranteed by the Government as detailed on Statement No. 11 — Statement of Loans or Credits Guaranteed by the Government.

Control over Receipt Books and Other Controlled forms.

62. Control over receipt books and other controlled forms has not been satisfactory. There has been constant reference in audit memoranda to receipt books not presented for inspection and to the unsatisfactory manner

in which the registers of controlled forms are kept. Monthly returns of unused receipts especially from branch offices of constituent departments of Ministries are not submitted at the specified monthly intervals to the relevant Central Accounting Unit and are not subject to proper examination by such Units. The failure to comply with approved internal control procedures could result in irregularities not being detected promptly.

Verification of Cash Balances

63. In view of the appointment by the Secretary to the Treasury of standing Boards of Survey for the purpose of physically verifying the cash balances in hand of officers at the close of business on 31st December, audit verification of the cash in hand has been generally confined to the examination of the reports of the Boards of Survey with the statement of the distribution of cash balances prepared by the Accountant General.

64. In the case of the Ministry of Communications – Post Office Department, it is the practice for honour certificates to be given by the Postmasters in respect of the cash in hand and for the Board of Survey to confine its verification to the cash in hand at Headquarters. The Secretary to the Treasury has agreed with my suggestion that Boards of Survey should be appointed with regards to Post Offices. The question of selection of personnel is to be decided.

Losses of cash

65. A list of the cases of cash reported lost during the financial year is at Appendix A (1).

PUBLIC DEBT

BORROWING POWERS

66. The Government is authorised under Public Loan Ordinance 22/1966 to raise loans not exceeding in the aggregate \$200M for the purposes specified in the 1966/72 Development Programme approved by the National Assembly and any modification, amendments or extension thereof and substitution therefor as may be approved by the National Assembly.

67. For the purpose of meeting current requirements, the Minister of Finance, is authorised under the Financial Administration and Audit Ordinance, 1961, to borrow in whole or in part, by means of advances from a bank, or by the issue of Treasury Bills, money to an amount not exceeding in the aggregate 20% of the estimated annual revenue for the last preceding financial year as shown in the annual estimates of revenue and expenditure laid before the National Assembly with respect to that year.

AMOUNT OUTSTANDING

68. The Statement of Public Debt outstanding at 31st December, 1969 has been summarised as follows:—

Loan/Advance	Balance at 31.12.68	Raised during 1969	Redeemed during 1969	Balance at 31.12.69
	\$	\$	\$	\$
(a) Perpetual Stock – External	239,155.20	–	–	239,155.20
(b) Long Term Borrowing				
(i) External Loans –				
Funded	32,761,543.76	–	1,849,543.76	30,912,000.00
Unfunded – U.K.				
Govt.	65,438,172.16	5,341,281.60	1,936,729.72	68,842,724.04
U.S.A.I.D.	18,045,975.21	14,034,617.40	–	32,080,592.61
Canadian	3,909,088.01	1,160,951.77	–	5,070,039.78
I.B.R.D.	328,034.00	65,900.00	328,034.00	65,900.00
Others	4,661,049.90	–	553,034.66	4,108,015.24
(ii) Internal Loans –				
Funded	35,442,940.54	3,662,350.00	351,725.00	38,753,565.54
Unfunded	19,385,877.92	1,967,586.28	1,547,028.65	19,806,435.55
TOTAL – Perpetual & Long Term	180,211,836.70	26,232,687.05	6,566,095.79	199,878,427.96
(c) Short Term Borrowing				
Internal Treasury Bills	17,068,301.05	91,095,184.59	89,473,500.00	18,689,985.64
Bank of Guyana Overdraft	898,618.11	9,156,887.95	–	10,055,506.06
	<u>198,178,755.86</u>	<u>126,484,759.59</u>	<u>96,039,595.79</u>	<u>228,623,919.66</u>

In addition the sum of \$74,810.78 (£15,585. 11s. 7d.) British Guiana (Demerara Railway) Permanent Annuities are registered in the books of the Crown Agents, and the sum of \$851,864.84, is shown in the accounts of the Accountant General as advanced from the Crown Agents' Joint Consolidated Fund.

External Loans – Unfunded

69. U.K. Government Development Loans. The amount of \$68,842,724.04 has been overstated by \$48,000, as a result of my comment at paragraph 21.

70. United States Agency for International Development (USAID). The amount of \$32,080,592.61 has been understated by the sum of \$574,478.19 as a result of loan receipts in 1969 under U.S. PL 480 – Title I Sales Agreement not shown in the Public Debt Statements.

71. International Bank for Reconstruction and Development (IBRD). The amount of \$65,900 has been understated by an amount of \$38,512. I have recently requested the International Bank for Reconstruction to furnish me with a statement of all loan disbursements made annually by that organisation to the Government of Guyana to enable me to verify the accuracy of this amount.

72. International Development Association. The loan receipt of \$131,291.80 from the International Development Association has not been reflected in the Statement of Public Debt.

Loans to Co-operative Societies

80. Instances where Co-operative Societies have not been making repayments of capital in accordance with the terms of the loan agreements have been drawn to the attention of the Accountant General.

Loans to University Students

81. The system whereby loans to University Students are made by the Ministry of Education and loan records are kept both by that Ministry and the Accountant General's Department as mentioned at paragraph 49 of my previous Report continued in 1969. In the absence of a Statement reconciling these records, I am not in a position to verify the accuracy of the amounts on the Statement.

82. General. The Accountant General has informed me that he is not satisfied that all the information supplied in this Statement is correct as the system for recording loans paid and capital repayments was not satisfactory in 1969. As a result of the instructions issued by the Secretary to the Treasury to all Ministries/Departments it is expected that an accurate statement would be presented as from 1973 onwards.

GENERAL

83. As indicated above, the various statements which the Accountant General is required to prepare and submit to me are teeming with errors of mispostings, misallocations and omissions which should have been rectified before the statements were signed and presented. I was however informed by the Accountant General that as presentation of the statements was overdue and in order to avoid further delay they were submitted without the necessary reconciliation and corrections and that he has taken action where necessary to make the necessary corrections in the accounts for the succeeding financial year.

REVENUE

84. **Outturn of Revenue.** The total estimated annual revenue as shown in the Revised Estimates was \$170,223,100 (Current \$119,414,300 and Capital \$50,808,800). The revenue received during the year amounted to \$142,464,470.39 (Current \$109,946,595.30 and Capital \$32,517,875.09) as shown on the heads at Statement 1 - Consolidated Fund Statement of Receipts and Payments and under the sub-heads in the Revenue Accounts, a shortfall of \$27,758,630 or approximately 16.30% on the revised estimates of revenue. The shortfall on the Current Estimates and Capital Estimates of revenue was approximately 7.9% and 34% respectively.

85. **Control of Revenue.** At paragraph 59 of my 1968 Report attention was drawn to the fact that revenue registers were generally not properly and accurately kept and that there were several unsatisfactory features with regard to the collection of revenue and in the majority of cases no evidence of reconciliation of the revenue registers with the Revenue Accounts was seen. A similar situation existed in 1969. In the circumstances I have again not been able to satisfy myself that effective control has been exercised over the collection and allocation of the revenue.

EXPENDITURE

STATUTORY

86. As a result of errors of classification the following Heads and sub-heads have been affected as follows:—

- (i) Head 1. Governor General: Sub-head 1 – Personal Emoluments \$40,074.15. This amount includes expenditure of \$5,664.00 relating to the statutory sub-head 7 – Entertainment Allowances.
- (ii) Head 6. Ombudsman: Sub-head 3 – Telephone Allowance \$170.42. This amount has been overstated by \$26.42 which relates to the Appropriation Accounts.
- (iii) Head 7. Public and Police Service Commissions: Sub-head 2 – Provision for Travelling Expenses of Chairman and Members \$1,323.58. This amount has been understated by \$200.00 which relates to the Appropriation Accounts.
- (iv) Head 15. Attorney General: Sub-head 2 – Provision for Travelling Expenses of the Attorney General \$4,720.00. This amount has been overstated by \$45.00 which relates to the Appropriation Accounts.

87. **Out-turn of Expenditure.** The amount shown in the Annual Estimates as the anticipated statutory expenditure for 1969 was \$20,567,751. The National Assembly was during the financial year apprised of increases totalling \$972,426. The accuracy of the actual expenditure of \$21,568,600.49 as shown in the Statement of Statutory Expenditure is subject to the comments at paragraph 86.

APPROPRIATION

88. **Out-turn of Expenditure.** The total amount authorised by the Appropriation Act and Resolutions of the National Assembly, to be issued from the Consolidated Fund in respect of the year of account was \$166,231,841 (Current \$95,180,891 and Capital \$71,050,950). The authorities for the expenditure, other than Statutory, incurred during the year were as follows:—

Authority	Current	Capital	Total
	\$	\$	\$
Appropriation Act, 1969 enacted on 1st April, 1969	84,938,125	61,985,800	146,923,925
Financial Paper 1/69 Resolution No. IX passed on 29th April, 1969	3	—	3
Financial Paper 2/69 Resolution No. X passed on 30/4/69	2,500,000		2,500,000
Financial Paper 3/69 Resolution No. XV passed on 24/6/69		3,182,250	3,182,250
Financial Paper 6/69 Resolution No. XX passed on 30/6/69	2,685,533	2,535,451	5,220,984
Financial Paper 7/69 Resolution No. xxxviii passed on 25/11/69	5,057,230	3,347,449	8,404,679
	<u>95,180,891</u>	<u>71,050,950</u>	<u>166,231,841</u>

The actual expenditure for the year (excluding Statutory Expenditure of \$21,568,600.49) relating to the Appropriation Accounts totalled \$133,330,936.09 (Current \$86,883,284.71 and Capital \$46,447,651.38) which was \$32,900,904.91 or approximately 19.8% less than the total Revised Estimates for the year. The under expenditure on the

Revised Current and Capital Estimates was \$8,297,606.29 and \$24,603,298.62 or approximately 8.7% and 34.6% respectively.

89. **Unauthorised Expenditure on Heads/Divisions.** The amounts authorised by the National Assembly to be issued from the Consolidated Fund have been exceeded in the following cases:—

Head/Division	Revised Estimates	Actual Expenditure	Excess
VI Public Service Ministry	400,000	415,113.36	\$ 15,113.36
10 Guyana Defence Force	4,643,792	4,754,194.72	110,402.72
14 Interior Development	361,135	396,726.88	35,591.88
19 Ministry of Home Affairs	809,196	904,322.26	95,126.26
37 Ministry of Works and Hydraulics Annually Recurrent	7,306,572	7,357,991.27	51,419.27
43 Ministry of Education — Technical Institute	409,641	438,406.15	28,765.15
52 Ministry of Health — X-Ray	167,367	171,319.78	3,952.78

The incurring of expenditure in excess of the provision on the above heads shows a lack of appreciation of the control exercised by Parliament over public funds. At paragraph 62 of my 1968 Report I drew attention to a similar situation.

90. **Unauthorised Excesses on Sub-heads.** There were excesses on 163 sub-heads in the Appropriation Accounts amounting to \$4,714,528.46 as compared with 150 totalling \$1,689,460.00 in 1968. A summary of the sub-heads exceeded under each head is shown at Appendix B and the excess on each sub-head is shown under the relevant Appropriation Account. The amount of the excess expenditure on each sub-head authorised by the Minister of Finance to be met by advances from the Contingencies Fund, is indicated on the Appendix. A statement of excess expenditure for the financial year under review has not yet been laid in the National Assembly for approval and inclusion in a Supplementary Appropriation Bill. Furthermore, a similar situation exists with regards to the Statements of Excess Expenditure for the years 1966 to 1968.

91. **Liabilities not settled at the end of the financial year.** Liabilities listed as not settled during the financial year totalled \$818,386.23. Discharge of these liabilities within the year of account would have resulted in further excesses on 51 sub-heads and in excesses on 31 others which showed savings. A statement showing the relevant sub-heads is at Appendix C.

92. **Unpresented Vouchers.** Vouchers totalling \$1,835,194. were not presented for audit in support of the expenditure reflected in the Appropriation Accounts for the financial year.

93. **Control of Expenditure.** The vote accounting records in several Ministries and Departments have not been properly kept and reconciled monthly with the Appropriation Accounts. As a result several cases of omissions and commissions have been brought to the attention of the Accounting Officers. A list of errors of classification is at Appendix B.

94. **Control over the use of telephones.** Trunk call registers required to be kept in accordance with instructions issued by the Public Service Ministry, were not maintained by most Ministries/Departments. In the circumstances, I am not in a position to ascertain whether all calls paid for were made on public business.

95. **Stores Records.** There is still a tendency in most Ministries/Departments to neglect the proper maintenance of records relating to stock, permanent stores and immovable Government property and equipment. Remedial action has been suggested.

96. **Losses of Stores.** A list of stores reported lost in the financial year is at Appendix A (2).

97. **Accidents.** A list of accidents which occurred in the financial year is at Appendix A (3)

ACCOUNTS OF MINISTRIES / DEPARTMENTS

GOVERNOR GENERAL

APPROPRIATION ACCOUNTS

Error in classification

98. A misallocation of statutory expenditure of \$5,664.50 relating to entertainment allowance, as set out at Appendix D has resulted in an excess of \$2,527.59 instead of a saving being shown under Head 1, Sub-head 1 – Personal Emoluments.

Expenditure control

99. **Vote Accounting.** I have not received monthly statements of reconciliation between the Accounting Officer's Vote Accounts and his Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

JUDICIARY

APPROPRIATION ACCOUNTS

Unauthorised Excesses

100. One sub-head was overspent by \$281.42 as set out at Appendix B without the approval of the National Assembly.

Liabilities not settled

101. Liabilities listed as unpaid at the close of the financial year totalled \$622.69 as set out at Appendix C.

Unpresented Vouchers

102. Vouchers relating to cash payments were not produced for audit in support of expenditure totalling \$366.00

Errors in Classification

103. Errors in classification totalling \$731.64 as set out at Appendix D drawn to the attention of the Accounting Officer have not yet been admitted.

Expenditure Control

104. **Vote Accounting.** It was necessary to bring to the attention of the Accounting Officer the fact that the vote account books for Supreme Court, and Magistrate Departments were not properly maintained. The voted provision, liabilities and balances available were not reflected therein. In certain Judicial Districts the entries in the votes ledger were not initialled by a supervising officer as required by financial instructions. I have not received monthly statements of reconciliation between the Vote Accounts and Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

105. **Head 2. Subhead 1 – Personal Emoluments.** A Salaries Control Register required to be kept for the purpose of enabling supervisory officers at the time of certifying the payroll to verify its accuracy, was not maintained in accordance with financial instructions. I am therefore not in a position to satisfy myself entirely as to the accuracy of the payroll and the expenditure met from the Personal Emoluments vote.

106. **Head 3. Subhead 4 – Telephones.** A Trunk Call Register required to be kept in accordance with instructions issued by the Public Service Ministry was not maintained by several Judicial Districts. In the circumstances I am not in a position to satisfy myself that the expenditure of \$4,855.85 was incurred entirely on official business.

REVENUE ACCOUNTS

Revenue Control

107. **Revenue Registers.** It has been drawn to attention of the Principal Receiver of Revenue that there was no evidence at certain Magistrates' Judicial District Offices that Revenue Registers were checked to ensure that they have been properly kept and that the revenue shown as collectible have been accurately recorded. The unsatisfactory manner in which the Fines Register was maintained at the Supreme Court of Judicature was also brought to attention. The Register for the period October, 1968 to November, 1969 was not produced for inspection. The Register produced for the subsequent period bore no evidence of internal check. I have recommended a change in the format of the Register with a view to exercising proper control in the recording and collection of fines. The matter is under correspondence.

108. **Traffic Tickets Registers.** In order to ensure that all traffic tickets issued by the Police and delivered at the Magistrates Judicial District Offices are recorded in the Traffic Tickets Registers, it has been suggested that the delivery notes should be prepared in duplicate. The receipted originals should be retained by the Magistrates Judicial District Offices to support entries in the Registers. This matter is still under correspondence.

109. **Control of Case Jackets.** It has been drawn to attention that in several Magistrates Judicial Districts Offices large numbers of case jackets have not been presented for audit inspection. Despite the assurances given by the Principal Receiver of Revenue that greater security will be exercised over case jackets there appears to be no reduction in the number of case jackets reported missing. His attention was also drawn to cases where case jackets were written off as fully satisfied in the record of case jackets and filed away although the fines were not fully paid, and commitment warrants issued.

110. **Issue of Commitment Warrants.** In several Magistrates Judicial District Offices instances have been observed where there was considerable delay in the issue of commitment warrants after the time given for the payment of fines had expired.

111. **Rent Register.** A register of quarters allocated to this Department has not been kept as required by financial instructions. The Register is required for the purpose of controlling the allocation and use of the quarters and the proper assessment and collection of rent.

112. **Arrears of Revenue.** Statements of arrears of revenue were not received from all revenue collection centres. In the circumstances it has not been possible to ascertain the total of the arrears of revenue at the close of the financial year and whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

113. **Advance Accounts.** The unsatisfactory manner in which the Advances Ledger was kept was drawn to the attention of the Registrar on several occasions. Action had been taken to introduce a new ledger but a subsequent inspection disclosed that this record was not kept up-to-date, and reconciliation had not been effected with the Accountant General's records. The matter is under correspondence.

114. **Deposit Accounts.** In several Magistrates Judicial Districts Offices the deposit accounts were not reconciled with the Accountant General's records. There were thirteen deposit accounts with debit balances totalling \$68,259.25 and also 16 accounts with credit balances totalling \$24,278.61 which remained static throughout the year.

GENERAL ACCOUNT

Accounting Control

115. **Control and accounting for General Receipts and Receipt Books.** Several receipt books were not produced for audit inspection, and all books received from the Accountant General's Department were not recorded in the Register of Receipt Books. Instances were observed where acknowledgements had not been given for defective books returned to the Accountant General's Department and for books issued to the Sub-Registry's Office, New Amsterdam. Attention was drawn to the unsatisfactory manner in which receipts were prepared and to the high incidence of cancelled receipts.

116. **Imprest.** The annual Statement prepared by the Accountant General revealed that two ordinary imprests operated by the Registrar were short-retired by \$6,049.76. Information has been sought as to the reasons for the apparent short-retirement and what action has been taken to clear the accounts.

117. **Losses of cash.** Two cases of losses of cash totalling \$233.50, as set out at Appendix A (1), were reported in respect of the year of account.

PARLIAMENT OFFICE

APPROPRIATION ACCOUNTS

Unauthorised Excesses

118. Two subheads were overspent by \$407.09 as set out at Appendix B without the approval of the National Assembly.

Liabilities not settled

119. Liabilities listed by the Parliament Office as not settled at the end of the financial year totalled \$12,887.96 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in an excess on a subhead which showed savings.

Expenditure Control

120. Head 4. Subhead 1 – Personal Emoluments. The Salary Control Register required to be kept for the purpose of enabling supervisory officers at the time of certifying the payroll to verify its accuracy was not maintained up to date.

121. Head 4. Subhead 5 – Telephones. A Trunk Call Register required to be kept in accordance with instructions issued by the Public Service Ministry was not maintained. In the circumstances I am not in a position to satisfy myself that the expenditure of \$3,289.13 was incurred entirely on official business.

DEPOSITS FUND ACCOUNTS

Accounting Control

122. Advance Accounts. I have not seen any evidence of reconciliation between the records kept by this Office and those of the Accountant General. In the circumstances I am not in a position to satisfy myself that the Advance Accounts were properly maintained.

GENERAL ACCOUNT

Accounting Control

123. Imprest. Certain unsatisfactory features in accounting for the imprest were drawn to attention. A reply has not been received.

124. Internal Control. A number of shortcomings in the system of cash control was brought to attention but a reply has not been received.

PUBLIC PROSECUTIONS

APPROPRIATION ACCOUNTS

Liabilities not settled

125. Liabilities listed by the Accounting Officer as unpaid at the close of the financial year totalled \$1,019.25 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in excesses on three subheads.

PRIME MINISTER

APPROPRIATION ACCOUNTS

Unauthorised Excesses

126. The sum of \$1,093,843.79 was overspent on thirteen subheads and an amount of \$215.66 was spent on an unauthorised subhead as set out at Appendix B, without the approval of the National Assembly. The incurring of expenditure which resulted in an excess of \$110,402.72 on Head 10 Guyana Defence Force, shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Appropriations-in-Aid

127. A sum of \$58,000 was shown in the 1969 Annual Estimates under Head 10 Guyana Defence Force as estimated receipts from the issue of farm produce. However, no receipts from this source were shown in the Appropriation Accounts. An explanation has been requested.

Liabilities not settled

128. Liabilities listed as unpaid at the close of the financial year totalled \$143,340.66 as set out at Appendix C. The discharge of the liabilities within the financial year under review would have resulted in further excesses on eight subheads and in excesses on two other subheads which showed savings.

Errors in Classification

129. Errors totalling \$94,995.40 as set out at Appendix D were brought to attention of the Accounting Officer. Of this amount errors totalling \$84,621.19 were admitted as too late for adjustment while those amounting to \$10,374.21 have not yet been admitted.

Unpresented Vouchers

130. Vouchers in respect of cash payments made by the Accountant General \$5,868.63 and Crown Agents \$103,356.00 were not produced for audit in support of expenditure totalling \$109,224.63.

Expenditure Control

131. **Vote Accounting.** The attention of the Accounting Officer was drawn to the unsatisfactory manner in which the Vote Accounts were kept. There were cases of liabilities not entered in the Vote Account books, and balances available not recorded. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

132. **Rates of Pay.** A similar situation as reported at paragraph 88 of my 1968 Report regarding the payment of wages in excess of the rates of pay approved for the various categories of Government employees existed in 1969 and was again drawn to the attention of the Accounting Officer. A reply has not been received.

133. **Head 10 Subhead 25 National Insurance.** The National Insurance Scheme came into operation on 29th September, 1969. It has however been observed that contributions in respect of Guyana Defence Force personnel commenced in February 1970. In the circumstances no expenditure appeared in the Appropriation Accounts against this subhead.

Stores

134. **Stores Accounting.** As mentioned at paragraph 90 of my 1968 Report proper stores accounting records were also not maintained in 1969. As a result a proper check of the stores received at the Community Development Division and subsequently issued to and received at project sites, could not have been carried out. Attention was drawn to the existence of a large quantity of stores which appeared to be unserviceable for use by the Guyana Defence Force. It was suggested that a Board of Survey should be arranged to inspect and recommend disposal of such stores. Several unsatisfactory features in accounting for stores at the Central Food Unit were brought to attention.

135. **Tender Boards.** Several cases of non compliance with Tender Board Regulations were brought to the attention of the Accounting Officer. It was explained that the breach of such Regulations was due to the necessity for completing certain projects before the end of the financial year. However it seems that proper forward planning would have avoided such an unsatisfactory situation.

136. **Accidents.** Five cases of accidents involving estimated expenditure of \$1,847.55 were reported in respect of the financial year, as set out at Appendix A (3).

GENERAL ACCOUNT

Accounting Control

137. **Imprest.** Audit examinations revealed that special imprests were not retired within the prescribed periods. Certain imprests were overdrawn. Advances made from imprests were not repaid promptly. I have been informed that lack of adequate accounting staff contributed to the unsatisfactory state of affairs, and that the situation had been remedied. The annual Statement of Imprest Accounts prepared by the Accountant General revealed that the Ministry's ordinary imprest was over-retired by \$47,401.65. This amount represents the difference between one account with a credit balance of \$169,744.03 and another with a debit balance of \$122,342.38. The Permanent Secretary has been asked to give reasons for the apparent over retirement and to state whether action has since been taken to clear the accounts.

138. **Accounting procedures – Guyana Defence Force.** The Accounting Officer's attention was drawn to the large amount of cash representing unpaid salaries and allowances due to army personnel kept at the Pay and Record Office of the Guyana Defence Force and that on account of the system employed it was not possible to carry out adequate check on the total cash balance which should be on hand. It was also pointed out that no action appeared to have been taken on my recommendations made in 1967. In December 1969, a larceny of an amount of \$11,846.65 occurred. Of this amount the sum of \$6,556.47 was recovered and action was being taken to write off the balance of \$5,290.18. I have been informed that revised accounting procedures were introduced in December 1969.

PUBLIC SERVICE MINISTRY

APPROPRIATION ACCOUNTS

Unauthorised Excesses

139. Three subheads were overspent by \$21,935.60 as set out at Appendix B without the approval of the National Assembly. The incurring of expenditure which resulted in an excess of \$15,113.36 on the provision authorised by the National Assembly for Division VI – Public Service Ministry shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Liabilities not settled

140. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$3,259.06 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in a further excess on the provision in respect of one subhead.

Expenditure Control

141. **Vote Accounting.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

142. **Head 11. Subhead 4 – Telephones.** A Trunk Call Register required to be kept in accordance with prescribed instructions was not maintained. In the circumstances, I am not in a position to satisfy myself that the expenditure of \$6,702.49 was incurred entirely on official business.

143. **Division VI. Subhead 1 – Conditional Scholarships and training courses.** Attention of the Accounting Officer was drawn to instances where payments were not recorded in the Conditional Scholarships Register. This record should be properly maintained in order to determine the cost of each scholarship granted since failure of the students to comply with the conditions of their scholarships renders them liable to refund the cost of training.

DEPOSITS FUND ACCOUNTS

Accounting Control

144. **Deposits Fund Accounting.** I have not seen certified reconciliation statements as required to be prepared by financial regulations and instructions. Consequently, I am not in a position to verify the accuracy of the balances of Deposits Fund Accounts.

MINISTRY OF EXTERNAL AFFAIRS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

145. Six subheads were over spent by \$43,556.35 as listed at Appendix B. Of this amount, the sum of \$33,396.05 was covered by advances which were authorised from the

Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/70 dated 13th February, 1970. The excess expenditure of \$10,160.30 on five subheads has not yet been approved by the National Assembly.

Errors in Classification

146. Errors totalling \$17,288.14, as set out at Appendix D, were drawn to the attention of the Accounting Officer. Of this amount errors totalling \$2,188.98 were admitted too late for adjustment while those amounting to \$15,099.16 have not yet been admitted.

147. Division VII Subhead 2 - Redecoration of High Commissioners/Ambassadors Residences Abroad and Subhead 5 - Restructuring and Furnishing of Overseas Offices. It has been brought to attention that at least the sum of \$39,316.00 were charged to these subheads by means of adjustments whereas the actual payment was made by the relevant Missions in 1970.

Unpresented Vouchers

148. Vouchers relating to payments made by an Overseas Mission \$17,286.96, the Crown Agents \$936.00 and a Sub Treasury \$61.92, have not been produced for audit in support of expenditure totalling \$18,284.88.

Expenditure Control

149. Vote Accounting. The Vote Accounts of an Overseas Mission were not written up daily and financial returns were not submitted to Headquarters in Georgetown promptly. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

Stores

150. Loss of Stores. One case of loss of stores valued \$480.00, as set out at Appendix A(2), was reported in respect of the related financial year.

151. Accidents. One accident involving estimated expenditure of \$386.29, as set out at Appendix A(3), was reported in respect of the related financial year.

REVENUE ACCOUNTS

Revenue Control

152. It has been observed that revenue collected by an Overseas Mission since 1969, had not been remitted to Headquarters in Georgetown for payment into the Consolidated Fund, but was kept in a Savings Account styled - Guyana Government Revenue. I have requested information as to whether the amount on deposit in the Savings Account has since been remitted to Headquarters.

DEPOSITS FUND ACCOUNTS

Accounting Control

153. Reconciliation of Deposits Fund Accounts. I have not seen certified reconciliation statements as required to be prepared by financial regulations and

instructions. Consequently I am not in a position to verify the accuracy of the balances on the Deposits Fund Accounts.

GENERAL ACCOUNT

Accounting Control

154. **Collection of public monies.** Approved financial systems and procedures for the collection, recording and disposal of amounts received were not observed by Headquarters and most of the Overseas Missions. In the circumstances it has not been possible to ascertain whether all amounts received have been properly accounted for. The attention of the Permanent Secretary has been drawn to the unsatisfactory state of affairs.

155. **Imprests.** Several unsatisfactory features in maintaining the prescribed records and accounting for the various imprests both at Headquarters and at certain Overseas Missions were brought to attention. Instances of considerable delays in recouping imprests, accounting for standing imprest and retiring of special imprests have been observed. Certain special imprests were utilised for purposes other than those for which provided. The annual Statement of Imprest Accounts prepared by the Accountant General has revealed that special imprests were short retired by \$112,743.76. This amount represents the difference between four accounts with debit balances totalling \$116,243.76 and one account with a credit balance of \$3,500.00. Information has been sought as to the reasons for the apparent short retirement and what action has been taken to clear the accounts.

OTHER ACCOUNTS

156. **Students Contingencies and Amenities Fund.** Financial statements in respect of the Student Contingencies and Amenities Funds operated by two Overseas Missions have not been transmitted to me in accordance with Section 7(2)(d) of the Financial Administration and Audit Ordinance, 1961 and consequently the Statements and Accounts have not been laid before the National Assembly.

157. The authorised limit of \$5,000. of the Fund was increased by a sum of \$5,100. during 1969 from the voted provision under Head 38 – Ministry of Education, Subhead 22 – Students Contingencies Fund. The Permanent Secretary, Ministry of Education agreed with my observations that the original sum of \$5,000. was adequate and that the annual voted provision was only to meet unrecoverable amounts authorised to be written off, and, accordingly, directed the Permanent Secretary, Ministry of External Affairs to pay in the sum of \$5,100 from the Fund into revenue. At the date of this Report the amount had not been refunded to revenue.

MINISTRY OF ECONOMIC DEVELOPMENT

APPROPRIATION ACCOUNTS

Unauthorised Excesses

158. Fifteen subheads were overspent by \$309,361.95 as set out at Appendix B without the approval of the National Assembly. The incurring of expenditure which resulted in an excess of \$35,591.88 on the provision authorised by the National Assembly for Head 14 Ministry of Economic Development – Interior Development shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Liabilities not settled

159. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$147,069.80 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in further excesses on the provision in respect of nine subheads and in excesses on two other subheads which showed savings.

Errors in Classification

160. Errors totalling \$6,831.99 as set out at Appendix D were brought to the attention of the Accounting Officer. Of this amount, the sum of \$357.79 has so far been admitted as too late for adjustment.

161. In addition the Accounting Officer admitted that expenditure authorised by an Inter Departmental Warrant in the sum of \$20,000 to be charged against Division VIII, Subhead 16 Resettlement should have been charged against subhead 17 Co-operative Credit Bank but that it was not possible to make the necessary adjustment as the 1969 accounts were closed. It seems, however, that in view of the small balance available on subhead 17, had the adjustment of expenditure been made within the financial year, there would have been an excess on this subhead.

Unpresented Vouchers

162. Vouchers relating to cash payments made by the Accountant General \$8,413.47, Crown Agents \$6,463.88, Sub Treasuries \$136,615.99 and other Governments \$13,201.99 were not produced in support of expenditure totalling \$164,695.33

Expenditure Control

163. **Vote Accounting.** An examination carried out at the Headquarters of the Ministry revealed that the vote accounts were not properly maintained and that excesses were incurred on certain subheads. An examination of the vote accounts of the District Commissioner, Lethem revealed that an allocation made by the Ministry was exceeded. The failure to keep expenditure within a voted provision or an allocation made by the Accounting Officer is contrary to financial regulations and instructions and could lead to excess expenditure in the final accounts of the country. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

164. **Head 13 Subhead 1 – Personal Emoluments.** A Salary Control Register required to be kept for the purpose of enabling supervisory officers at the time of certifying the payroll, to verify its accuracy, was not introduced.

165. **Division VIII – 2 Industrial Development.** The sum of \$635,000 was paid to the Guyana Development Corporation. I have been informed that this amount was utilised by the Corporation to assist in the building of factories at the Industrial Site, to participate in joint ventures and to make loans to Co-operative Societies and private enterprises.

166. **Division VIII, Subhead 3 – Co-operative Development.** The sum of \$37,340 was paid to the Guyana Co-operative Credit Society Limited for the purpose of making grants and loans to its member Co-operative societies. Of this sum, an amount of \$15,000 was not disbursed and was treated as capital reserve of the Guyana Co-operative Credit

Society Limited. It was also observed that grants totalling \$86,810 were made to the Guyana Co-operative Union Limited. I have requested information regarding the conditions to be satisfied for the granting of a loan or grant, the rate of interest payable on loans and the criteria used for determining the quantum of the loan or grant. A reply has not been received.

167. **Division VIII, Subhead 4 – Integrated Planning.** The provision on this subhead was approved for the purpose of implementing the U.N. Special Fund Project on Integrated Planning. The propriety of issuing an Inter-Departmental warrant from this subhead to meet the cost of constructing an Interior Resettlement Centre and prefabricating twenty buildings in the Matthew's Ridge-Kaituma area was raised with the Accounting Officer who acknowledged that the appropriate subhead to which the expenditure should have been charged was subhead 16 – Resettlement. The actual expenditure incurred on this warrant totalled \$53,855.36.

168. **Division VIII – 16 Resettlement.** In view of the provision for specific projects such as Improvement of Aerodromes and Interior Communications and Police Stations – New and Extensions to Old being provided for in the 1966/72 Development Programme, it appeared that expenditure on such projects would have been more appropriately charged to subheads under the control of the relevant Ministries instead of the subhead Resettlement. The Accounting Officer was requested to provide a list of the activities which would be financed from the subhead Resettlement and to maintain a suitable record of the expenditure on each activity. The sum of \$156,669 was paid in the form of grants to the Guyana Co-operative Union Limited. I have asked the Accounting Officer to provide me with the authority for making grants from this subhead. In Financial Paper No. 7/1969 dated 30th November, 1969, the sum of \$223,000 was offered as savings under this sub-head to off-set supplementary provision of \$196,000 approved for subhead 3 – Co-operative Development and \$27,000 for subhead 6 – Specialist Assistance. However, the Appropriation Accounts revealed that there was no savings under subhead 16 – Resettlement but an excess expenditure of \$188,064.

169. **Division VIII – 17 Co-operative Credit Bank.** The initial expenses in establishing the Guyana National Co-operative Bank were charged to this subhead. In view of my comments at paragraph 161 the expenditure under this subhead should have been increased. I have been informed that an amount of \$4,000 could not have been spent by the Ministry on the acquisition of equipment etc. for the Bank before the close of the financial year and that the amount was paid as a grant to the Guyana Co-operative Credit Society Limited. Apart from the fact that such an arrangement is contrary to financial regulations, I have not seen any authority for the making of a grant from this subhead.

Stores

170. **Stores Accounting.** An inventory of furniture and equipment at the Headquarters of the Ministry was not produced for examination. It was observed that the procedures for operation of the Library were not followed. Books were on loan for considerable periods and a number of books listed in the catalogue was not produced. The Accounting Officer's attention was drawn to the practice whereby certificates with regard to the taking of expensive items on inventory charge, were given by clerical officers in Georgetown although delivery of the items took place in a rural area. Inventory of tools and equipment in the Workshop at Mabaruma was not produced for examination. A list of the properties taken over as a result of the uprising in the Rupununi was also not produced for examination.

171. **Motor Vehicles.** Log books which are required to be kept for the purpose of controlling the proper use of motor vehicles, were not maintained in respect of all vehicles operated by the Headquarters of the Ministry. There was no evidence in the log books that journeys undertaken were authorised and the entries checked by a senior officer in respect of vehicles under the control of the District Commissioner, Mabaruma.

172. **Accidents.** One accident involving estimated expenditure of \$125.00 as set out at Appendix A(3) was reported in respect of the related financial year. It would appear that at least two other vehicles were in accidents, but these accidents were not reported.

REVENUE ACCOUNTS

Revenue Control

173. **Arrears of Revenue.** A statement of arrears of revenue as at 31st December, 1969, has not been received. In the circumstances it has not been possible to determine the total arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection.

DEPOSITS FUND ACCOUNTS

Accounting Control

174. **Deposits Fund Accounting.** The attention of the Permanent Secretary was drawn to the fact that the Deposits Ledgers maintained by the District Commissioners at Lethem and Mabaruma were not written up-to-date. These accounts as well as the advance and deposit accounts maintained by the Ministry were not reconciled with the Accountant General's accounts. In the circumstances I am not in a position to satisfy myself that such accounts were properly kept and the correct balances were shown at the end of the financial year.

175. **Advances.** Two advance accounts remained static throughout the year one with a debit balance of \$11,000.00 and the other with a credit balance of \$5,432.00

GENERAL ACCOUNT

Accounting Control

176. **Collection Procedures.** It has been brought to the attention of the Permanent Secretary that public monies collected at the Headquarters of the Ministry were not banked promptly. The record of remittances at Mabaruma and Kamarang was not kept up to date and written up promptly and there was considerable delay in the remittances of cash collections and Collectors' Cash Book/Statements to Headquarters. These omissions showed a lack of supervision at the district as well as control at the Headquarters of the Ministry.

177. **Controlled forms.** The records required to be kept by the District Commissioners at Lethem and Mabaruma for the purpose of accounting for licence books and forms, were not written up to date at the date of examination and bore no evidence of check by a senior officer. Several receipt books were not recorded by the District Commissioner, Mabaruma in the Register of Receipt Books. A number of receipt books was not produced for examination by the District Commissioners, Mazaruni Potaro, and Mabaruma.

178. **Internal check.** The attention of the Permanent Secretary was drawn to the need for a redistribution of the duties performed by the cashier at the Headquarters of the Ministry and at the Sub Treasury, Lethem in order to provide a satisfactory system of internal check.

179. **Imprests.** Certain unsatisfactory features were observed in the operation of Headquarters Imprest. The Imprest Bank Account operated by the District Commissioner Mazaruni/Potaro in connection with the payment of Old Age Pensions was not reconciled for a considerable period and the approved procedures of forwarding the Imprest Cash Book along with the vouchers to the Ministry of Labour and Social Security for examination before reimbursement of the imprest were not followed. The annual Statement of Imprest prepared by the Accountant General revealed that the Ministry's ordinary imprest was short-retired by \$11,386.31. Information has been sought as to the reasons for the apparent short-retirement and what action has been taken to clear the account.

180. **Sub-Treasury Lethem.** It has been observed that Sub-Treasury Cash Book/Statements were not presented promptly to the Accountant General and bank reconciliation was in arrears. It was drawn to attention that advances were being made from the Sub-Treasury funds without proper authority and that they were not repaid promptly. I am of the opinion that advances should be made from an imprest and not from the Sub-Treasury funds.

181. **Sub-Treasury Mabaruma.** At the date of audit examination the checking of the Sub-Treasury Cash Book was in arrears. It was observed in 1970 that recovery of the entire amount of three cheques which were encashed by the Sub-Treasury in December, 1967 and dishonoured by the Bank, was not effected. I have recommended that advances should be made from an imprest and not from the Sub-Treasury funds.

182. **Lethem and Kamarang Trade Stores.** The books and accounts of Lethem Trade Store for the year ended 31st January, 1969, have not yet been presented for audit. The profit of \$14,031.76 in respect of the Kamarang Trade Store for the year ended 31st January, 1969 has been understated by \$1,809.05.

PUBLIC CORPORATION

Guyana Development Corporation

183. **Accounts 1969.** The audited accounts for the year ended 31st December, 1969 disclosed that the balance on the Capital Account at 1st January, 1969 was \$69,941.22 and the Government subsidy received for the year was \$370,000. As the excess of expenditure over income excluding the subsidy was \$342,724.54 the balance on the Capital Account as at 31st December, was increased to \$97,216.68.

184. **Issues of Debentures.** No debentures were issued to Government during 1969 in respect of loans made to the Corporation since its establishment.

ATTORNEY GENERAL

APPROPRIATION ACCOUNTS

Unauthorised Excesses

185. Seven subheads were overspent by \$1,732.23 as listed at Appendix B without the approval of the National Assembly. Of this amount, the sum of \$959.63 was

covered by an advance which was authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/1970 dated 13th February, 1970. The excess expenditure of \$772.60 on six subheads has not yet been approved by the National Assembly.

Expenditure Control

186. **Vote Accounting.** The attention of the Accounting Officer was drawn to the unsatisfactory manner in which the Vote Accounts were kept. There were cases of liabilities not entered, entries not initialled by the certifying officer, balances available not recorded and excesses on subheads. I have not received monthly statements of reconciliation between the Accounting Officer's Vote Accounts and his Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

187. **Head 16. Subhead 1 – Personal Emoluments.** The Salaries Register was not properly kept and a Salary Control Register required to be kept for the purpose of enabling the officer certifying the payroll to satisfy himself as to its accuracy was not being maintained.

Stores

188. **Stores Accounting.** Attention was drawn to a lack of adequate control over library books. Accommodation was inadequate, a catalogue was not prepared and the system of lending books was unsatisfactory. I was informed that action had since been taken to improve the situation.

REVENUE ACCOUNTS

Revenue Control

189. **Revenue Accounting.** Attention was drawn to apparent short collections of duty and fees, to a number of documents not produced for audit, and to certain omissions in the register of mortgages and charges kept at the Deeds Registry. I was therefore not in a position to satisfy myself that all fees and duty payable were collected.

DEPOSITS FUND ACCOUNTS

Accounting Control

190. **Deposits Fund Accounting.** I have not seen certified reconciliation statements as required to be submitted in accordance with financial regulations and instructions. Consequently, I am not in a position to verify the accuracy of the balances on Deposits Fund Accounts.

CROWN SOLICITOR, PUBLIC TRUSTEE AND OFFICIAL RECEIVER

REVENUE ACCOUNTS

Revenue Control

191. **Revenue Accounting.** The unsatisfactory situation brought late in 1968 to the attention of the Crown Solicitor, Public Trustee and Official Receiver in his capacity as Principal Receiver of Revenue continued in 1969. Fees collected were not paid over

promptly to the Accountant General. A register of legal costs awarded by the Courts was not maintained. In the circumstances it has not been possible to determine what was the revenue collectible. A reply to my observations has not been received.

192. **Arrears of revenue.** A statement of arrears of revenue as at 31st December, 1969, has not been submitted. In the circumstances it has not been possible to determine the total arrears of revenue and ascertain whether effective control has been exercised to ensure prompt and satisfactory collection.

GENERAL ACCOUNT

Accounting Control

193. **Collection Procedures.** The attention of the Crown Solicitor, Public Trustee and Official Receiver was drawn to the fact that remittances were not acknowledged promptly, the remittance book not properly maintained and Collectors' Cash Book/Statements were not prepared and submitted to the Accountant General in accordance with the relevant financial instructions.

194. **Imprest.** The Imprest Cash Book was not properly maintained and the relevant financial instructions were not being observed.

OTHER ACCOUNTS

195. The accounts of the Crown Solicitor, Public Trustee and Official Receiver were maintained in an unsatisfactory manner. Cash Books were not kept up to date and balanced, bank accounts not reconciled, ledger accounts and other records not properly kept, and the relevant financial regulations and instructions relating to collection and payment procedures as well as the security of important records not observed. In view of the unsatisfactory state in which the accounts were kept it was not possible to carry out a proper audit. I have recommended that remedial action be taken as the present situation can lead to irregularities.

MINISTRY OF INFORMATION

APPROPRIATION ACCOUNTS

Unauthorised Excesses

196. Six subheads were overspent by \$14,111.09, as listed at Appendix B. Of this amount an advance of \$4,069.00 in respect of one subhead was authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/70 dated 13th February, 1970. The excess expenditure of \$10,042.09 on five subheads has not yet been approved by the National Assembly.

Liabilities not settled

197. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$9,945.22 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in further excesses on four subheads and 1 excesses on two other subheads which showed savings.

Errors in Classification

198. The Accounting Officer agreed with the observation that the salaries of Drivers/Projectionists did not fall within the ambit of the subheads to which charged. The

extent of the misallocations under Head 18 – subhead 8 – Purchase and Production of Films, Photographs and other visual Aids and subhead 15 – Processing of Technical Information has not been determined.

Unpresented Vouchers

199. Vouchers in respect of payment by the Accountant General \$534.48, Crown Agents \$174,122.56 and a Sub-Treasury \$99.88 have not been produced in support of expenditure totalling \$174,756.92.

Expenditure Control

200. **Vote Accounting.** The Vote Accounts were not kept in a satisfactory manner. There were cases of excesses on amounts provided by Inter Departmental Warrants and omission of entries in the Vote Accounts. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

Stores

201. **Stores Accounting.** As a result of the Stores Ledger not being properly kept it has not been possible to verify that all receipts and issues have been recorded therein and to ascertain the balances of books and publications on hand. Stores accounting procedures were generally not observed. A number of publications was written off from stock but the authority for such write-off was not stated in the Stores Ledger.

202. **Motor Vehicle Section.** Records required to be kept for the purpose of controlling the use of vehicles and determining whether such vehicles are economically operated, were either not kept or satisfactorily maintained.

203. **Loss of stores.** One case of loss of stores in the sum of \$65.00 as set out at Appendix A(2), was reported in respect of the related financial year.

204. **Accidents.** One accident involving estimated expenditure of \$80.00 as set out at Appendix A(3), was reported in respect of the related financial year.

DEPOSITS FUND ACCOUNTS

Accounting Control

205. **Deposits Fund Accounting.** I have not seen certified reconciliation statements as required to be prepared by financial regulations and instructions. Consequently I am not in a position to verify the accuracy of the balances on the Deposits Fund Accounts.

206. **Advances.** At paragraph 118 of my 1968 Report mention was made of an advance of \$80,450 to the Permanent Secretary to meet the operational expenses of the Guyana Broadcasting Service and to its recovery on the establishment of that Service as a Public Corporation. However the non-recovery of the advance as at 31st December, 1969 is contrary to the provisions of Section 17(2)(c) of the Financial Administration and Audit Ordinance, 1961 which require that the advance should have been repaid by 31st December, 1969.

GENERAL ACCOUNT

Accounting Control

207. **Control and accounting for General Receipt and Receipt Books.** Several general receipt and cash bill books were not produced for audit. Instances were observed where certain approved financial procedures were not followed.

208. **Imprest.** Several unsatisfactory features in maintaining the prescribed records and accounting for the Imprest were brought to attention. I have been informed that action has been taken to improve the situation.

OTHER ACCOUNTS

Guyana Broadcasting Service

209. **Accounts 1968 and 1969.** In 1968 the Guyana Broadcasting Service was established as a separate institution under the control of the Ministry. At the date of this report final accounts for 1968 and 1969 have not been submitted for audit.

MINISTRY OF HOME AFFAIRS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

210. The sum of \$267,877.77 was overspent on eighteen subheads and the sum of \$123,999.23 was spent on three unauthorised subheads as set out at Appendix B without the approval of the National Assembly. Of the total excess expenditure of \$391,877.00, the sum of \$21,102.64 was covered by advances which were authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/1970 dated 13th February, 1970. The excess expenditure of \$370,774.36 has not yet been approved by the National Assembly. The incurring of expenditure which resulted in an excess of \$95,126.26 on Head 19 Ministry of Home Affairs shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Appropriations-In-Aid

211. The receipts from the issues of bread totalled \$70,129.67 and \$10,867.66 whereas the estimated amounts of \$77,000 and \$14,800 are shown in the Annual Estimates against subhead 101 under Head 21 Ministry of Home Affairs – Prisons and subhead 101 under Head 24 Ministry of Home Affairs – Probation and Welfare Service, respectively. An explanation has been sought for the reasons for the shortfall in the receipts.

Liabilities not settled

212. I have not been provided with a list of unpaid accounts at the end of the financial year as required to be submitted to me in accordance with financial instructions. In the circumstances I am not in a position to ascertain whether further excesses would have resulted in the subheads which showed excesses or on those which showed savings.

Errors in Classification

213. Errors in Classification amounting to \$2,626.98 as set out at Appendix D drawn to the attention of the Accounting Officer have not yet been admitted.

Unpresented Vouchers

214. Vouchers relating to cash payments made by the Ministry \$55,741.36 and Sub-Treasuries \$1,286.36 were not produced for audit in support of expenditure totalling \$57,027.72. In addition sub-vouchers in support of a payment of \$48,570.82 relating to expenditure in connection with the Republic Day Celebrations were not produced for examination.

Expenditure Control

215. **Vote Accounting.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

216. **Personal Emoluments.** Attention was drawn to certain omissions in the salary records maintained by the Police Department and to overpayment of salaries to personnel on half pay leave. It was observed that a Salary Control Register was not maintained by the Central Accounting Unit from July, 1969.

217. **Expenditure on services of a confidential nature.** The particulars of expenditure on Head 20 Ministry of Home Affairs — Police, subhead 19 Prevention and Detection of Crime and subhead 28 Security Precautions totalling \$33,044.72 and \$55,008.16, respectively, were not subject to my examination.

218. **Expenditure incurred on provision suspended by the Minister of Finance.** The total amount provided on Division XI Ministry of Home Affairs, Subhead 19 Purchase of Equipment was \$65,000, of which the sum of \$24,371 was suspended by the Minister of Finance in accordance with Section 16 of the Financial Administration and Audit Ordinance, 1961. The actual expenditure shown in the Appropriation Accounts totalled \$42,249.89 which exceeded the balance of \$40,629 available for spending by the sum of \$1,620.89.

219. **Controlled Forms.** Certain unsatisfactory features in the use and control of Local Purchase Order books and Combined Requisition and Issue Voucher books were drawn to the attention of the Accounting Officer.

Stores

220. **Stores Accounting.** Several unsatisfactory features were observed in stores accounting at the Fire Protection Services Georgetown, Georgetown Prisons, Police Quartermaster Stores and the National Registration Centre, and there were considerable delays in the fulfilling of certain contracts relating to the making of uniforms.

221. **Loss of stores.** Eleven cases of losses of stores valued \$12,599.89, as set out at Appendix A(2), were reported in respect of the related financial year.

222. **Accidents.** Eighty-three cases of accidents involving estimated expenditure of \$26,501.00 as set out at Appendix A(3) were reported in respect of the related financial year.

REVENUE ACCOUNTS

Revenue Control

223. **Revenue Accounting.** I have not received monthly statements of reconciliation between the Revenue Accounts and the revenue records kept by the Ministry. In the circumstances I am not in a position to satisfy myself that the revenue has been properly brought to account.

224. **Arrears of Revenue.** Statements of arrears of revenue have not been received from all of the constituent Departments of the Ministry. In the circumstances it has not been possible to determine the total arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

225. **Deposits Fund Accounting.** In response to my request regarding the reconciliation of the Deposits Fund Accounts, the Permanent Secretary informed me that the reconciliation was in arrears with some accounts not reconciled since 1965, and that efforts were being made to rectify this unsatisfactory situation. In the circumstances it has not been possible to ascertain whether the balances on these accounts in respect of the year of account are correct.

226. **Deposits.** There were two deposit accounts with debit balances totalling \$3,167.47; and also three accounts with credit balances totalling \$1,180.27, which remained static throughout the year.

227. **Advances.** Two advance accounts, one with a debit balance of \$3,930.00 and the other with a credit balance of \$17,522.63 remained static throughout the year.

GENERAL ACCOUNT

Accounting Control

228. **Collection procedures.** Attention was drawn to the noncompliance with certain financial instructions relating to the collection and accounting for monies received by the Ministry.

229. **Controlled Forms.** There were several partly used receipt books returned by District Registration Offices to the National Registration Centre. It has been suggested that action should be taken to record these books in the Register of Receipt Books kept by the centre so as to ensure that such books are properly accounted for.

230. **Imprest.** It was brought to attention that financial procedures relating to certain aspects of internal check were not being observed in the operation of the Imprest at the Central Accounting Unit. The annual Statement of Imprest Accounts prepared by the Accountant General revealed that the ordinary imprest (Police) was short-retired by \$13,642.65. Information has been sought as to the reasons for the apparent short retirement and what action has been taken to clear the account.

231. **Losses of cash.** Two cases of losses of cash totalling, \$173,00, as set out at Appendix A(1), were reported in respect of the related financial year.

MINISTRY OF LOCAL GOVERNMENT

APPROPRIATION ACCOUNTS

Unauthorised Excesses

232. Two subheads were overspent by \$88.07 as set out at Appendix B without the approval of the National Assembly.

Liabilities not settled

233. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$6,344.77 as set out at Appendix C.

Errors of classification

234. Errors totalling \$703.20 as set out at Appendix D were brought to attention of the Accounting Officer but the necessary adjustment was not made in the Appropriation accounts.

Unpresented Vouchers

235. Vouchers relating to payments made by the Accountant General \$3,395.41 and Crown Agents \$537.18 were not produced in support of expenditure totalling \$3,932.59.

Expenditure Control

236. **Vote Accounting.** It was observed that certain Vote Account books were not being maintained in accordance with financial instructions. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

Stores

237. **Stores Accounting.** An engine valued \$2,824.56 was paid for in 1967 on a certificate that it was received and taken into immediate use. However, as a result of audit investigation, the Accounting Officer admitted in 1969 that the engine was not delivered to the Ministry but was lying at the supplier's bond. It was further observed that a contract for the construction of a boat in which the engine was to have been installed, was not entered into until December, 1968, and that the boat was completed in 1969. The certificate given in 1967 is irregular and is a serious breach of stores regulations.

GENERAL ACCOUNT

Accounting Control

238. **Collection Procedures.** Remittances received by some District Officers were not promptly acknowledged and financial instructions relating to the keeping of the Remittance Book and to the control of cash were not strictly observed.

239. **Controlled Forms.** In several District Offices as well as at Head Office the regulations and instructions governing the control of these forms were not observed. Receipt

books were issued out of sequence and were not all recorded in the Register of Controlled Forms. Transfers between offices were made without the appropriate authority and several books were not produced for audit examination.

240. **Imprest.** The attention of the Permanent Secretary was drawn to the allocation to a District Office of an Imprest of \$5,000.00 which was uplifted for two consecutive years but which was not used. The annual Statement of Imprests Accounts prepared by the Accountant General revealed that the ordinary imprest was over-retired by \$13,153.34. Information has been sought as to the reasons for the apparent over-retirement and as to what action has been taken to clear the account.

241. **Loss of cash.** A loss of cash in the sum of \$460.45, as set out at Appendix A(1) was reported in respect of the related financial year.

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

APPROPRIATION ACCOUNTS

Unauthorised Excesses

242. The sum of \$2,011,182.11 was overspent on twenty three subheads and the sum of \$175.46 was spent on two unauthorised subheads as set out at Appendix B without the approval of the National Assembly. Of the total excess expenditure of \$2,011,357.57 the sum of \$17,485.47 was covered by an advance which was authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/1970 dated 13th February, 1970. The excess expenditure of \$1,993,872.10 has not yet been approved by the National Assembly.

Liabilities not settled

243. The liabilities listed by the Ministry as not settled within the financial year totalled \$52,133.51 as set out at Appendix C. In addition it has been observed that freight charges totalling \$27,653 payable to the Transport and Harbours Department for the transportation of goods by the M.V. Pakera from Georgetown to Port Kaituma remained unsettled. The discharge of such liabilities within the financial year under review would have resulted in further excesses on thirteen subheads and over expenditure on four other subheads which showed savings.

Errors in Classification

244. Errors totalling \$72,788.74 as set out at Appendix D, were brought to the attention of the Accounting Officer.

Unpresented Vouchers

245. Payment vouchers were not presented for audit in support of expenditure totalling \$550,919.

Expenditure Control

246. **Vote Accounting.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

247. **Salaries and Wages.** Several unsatisfactory features were observed with regard to the preparation of paysheets, the maintenance of Salary Registers, including Salary Control Registers and the preservation of salary records.

248. **Head 26, Subhead 5 Telephones.** Trunk Call Registers required to be kept in accordance with instructions issued by the Public Service Ministry were not maintained. In the circumstances I am not in a position to satisfy myself that the entire expenditure of \$40,677.39 as shown in the Appropriation Accounts is properly charged against public funds.

249. **Head 26, Subhead 8 National Insurance.** A survey carried out in June 1970, at the Headquarters of the Ministry revealed that over one hundred cheques totalling \$48,745 were on hand, some of them were drawn in 1969 and had become stale. In the circumstances stamps were not purchased and affixed to Employees' cards.

250. **Head 27 Subhead 12, Maintenance of District Offices, Demonstration Stations, Offices and Nurseries.** It was observed that the labour cost with regard to the making of furniture was met from this subhead. The Accounting Officer stated that the necessity for the making of furniture by his Ministry arose out of the fact that the Ministry of Works and Hydraulics was not in a position at the time to supply the furniture required mainly because of the unavailability of funds. He also stated that it was not possible for him to provide an accurate list of the items of furniture manufactured.

251. **Head 28 Subhead 9 Central Timber Manufacturing Plant.** At paragraph 148 of my 1968 Annual Report attention was drawn to the fact that the accounting system in operation at the Central Timber Manufacturing Plant did not conform to the procedures envisaged at Appendix C of the Annual Estimates. It would appear that it was the intention that the Plant should be operated as a trading concern and its net deficit met from the voted provision. The incorrect system of accounting was also in vogue in 1969. The sum of \$72,044 shown in the Appropriation Accounts does not, therefore, represent the true net deficit.

252. **Division XIII Subhead 23 Development of Arakaka Kaituma.** The Government under an agreement dated 1st September, 1968 took over the assets of the North West Guyana Mining Co. Ltd. This Company had been given exclusive permission in 1955 for prospecting and exploring two tracts of land for a term of 33 years with the right to renewal for a further period of 30 years. The assets to be taken over were listed on a Schedule to the agreement which also dealt with certain other assets and obligations of the Company. The transfer of the assets of the Company was in satisfaction of its liabilities to the Government.

253. The market value of the land, buildings, erections as well as the furniture in the quarters at Matthew's Ridge and the Guest House at Kaituma was at the date of handing over estimated at approximately \$2,399,250. In addition furniture and office equipment valued approximately \$4,674 were also taken over from the Company's office in Georgetown. No valuation was made of the other assets such as machinery, equipment, stores, railway tracks, canals, waterways and docking facilities, and launches.

254. The total amount of income tax, property tax and royalty owed by the Company and the Manganese Mines Management Limited and remitted by the Government was \$9,287,120.

255. The Company paid the sum of G\$669,770 (U.S. \$333,245) as final settlement of its obligations under the agreement. Of this sum the amount of G\$605,439

(U.S. \$300,000) was utilised for the acquisition of the M.V. Ambrosio from a firm from which the vessel was chartered by the Company.

256. On account of the fact that no detailed list of all the assets was prepared at the date of the take-over I am not in a position to verify that all the assets have been properly accounted for.

257. The cost of all stores purchased for the Ration Stores at Matthew's Ridge and Port Kaituma was met from amounts provided under the Capital Estimates, while receipts from the sale of such goods were paid into a general Deposit Account. I am not satisfied with the accounting arrangements.

258. **Division XIII Subhead 34 Assistance to Miners.** A decision was made in 1967, that assistance should be given to claim owners who agreed to operate in certain approved districts in the interest of increasing gold production. As a result of this decision an agreement was entered with a nominee of the Guyana Miners' Association to provide a fortnightly transport service and distribute ration to the miners. The Accounting Officer has been requested to state whether the terms and conditions of the agreement have been observed.

Stores

259. **Wauna Land Development Scheme.** A 10RB dragline valued at \$8,100 at the time of sale and in working condition was boarded and sold at public auction for \$1,000. It was disclosed that the dragline was sold in error. As far as I am aware no disciplinary action has been taken against the officer or officers concerned.

260. **Forest Department.** Several unsatisfactory features in the keeping and accounting for stores including vehicles of the Forest Department were observed. It was also observed that the vehicle log books were not properly kept, journeys were unauthorised and that Job Sheets were not maintained for work carried out by the Workshop. I was informed that action would be taken to improve the situation and to introduce appropriate records.

261. **Pure Strain Seed Paddy Scheme.** Government decided in November, 1969, to hand over the function of the production of pure strain seed paddy to the Guyana Rice Corporation. It appeared that the Corporation agreed to pay cash for the stock in the bonds as well as for the stock of insecticides and fertilizers which were the property of the Ministry. As regards other assets such as Storage bonds, it seemed that debentures were to be issued by the Corporation to the Government. The Accounting Officer has been requested to state the present position in this matter.

262. **Loss of stores.** Fifty five cases of losses of stores totalling \$4,509.09 as set out at Appendix A(2), were reported in respect of the related financial year.

263. **Accidents.** Eight cases of minor accidents involving estimated expenditure of \$175.19 as set out at Appendix A(3) were reported in respect of the related financial year.

REVENUE ACCOUNTS

Revenue Control

264. **Revenue Account.** It has been drawn to the attention of the Principal Receiver of Revenue that certain revenue registers were not maintained or properly kept. As a result it has not been possible to verify that the revenue due has been collected.

265. **Arrears of Revenue.** Statements of Arrears of Revenue as at 31st December, 1969 have not been received from all Divisions and Departments. Audit inspections carried out at several Land Development Schemes disclosed a considerable amount of revenue not collected. A list of outstanding amounts due by farmers to the Ministry at the date of the takeover of the Pure Strain Seed Paddy Scheme by the Guyana Rice Corporation in respect of each Land Development Scheme was required to be submitted by the Ministry to the Corporation so that collection could be made and the amounts paid in to the Ministry. I have not been provided with a copy of this list.

DEPOSITS FUND ACCOUNTS

Accounting Control

266. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Ministry's Advances and Deposits Accounts and the Accountant General's records. In the circumstances I am not in a position to satisfy myself as to the accuracy of the accounts relating to the Deposits Fund.

267. **Deposits.** Amounts received from the Director of Geological Surveys in respect of trading licences were placed on a deposit account in 1968 pending approval of the Commissioner of Lands and Mines for the granting of permission to the parties to carry out mining operations and the issue of trading licences by the Director of Geological Surveys. The reason for the delay in clearing the deposit account has been requested. Certain unsatisfactory features in keeping of the accounts in respect of works carried out for private parties were observed.

268. **Advances.** Five advance accounts, three with debit balances totalling \$70,902.06 and three with credit balances totalling \$1,969.12, remained static throughout the year.

GENERAL ACCOUNT

Accounting Control

269. **Collection Procedures.** An examination of the Collectors' Chart revealed that certain outstations had not submitted Collectors' Cash Book/Statements. In the circumstances I am not satisfied that proper control has been exercised over the collection of public moneys.

270. **Controlled Forms.** Receipt Book Registers were not properly kept and receipt books with printers' errors were not returned to the Accountant General in accordance with the requirement of financial regulations. Several receipt books were not produced for audit.

271. **Imprests.** The Permanent Secretary's attention was drawn to cases where Surveyors bank accounts were overdrawn, their Imprest Cash Books not written up-to-date and payments made from Imprests not recouped promptly. The overdraw of bank accounts is irregular as only the Minister of Finance is empowered in accordance with Section 16 of the Financial Administration and Audit Ordinance, 1961, to borrow money from a bank by means of a fluctuating overdraft. The annual Statement of Imprest Accounts prepared by the Accountant General revealed ordinary imprests over-retired by

\$12,642.70. This amount represents difference between one account with a credit balance of \$14,122.70 and another with a debit balance of \$1,480.00. Information was sought as to reasons for the apparent over-retirement and as to what action has been taken to clear the accounts.

272. **Paymasters' Accounts.** The annual Statement of Advances to Paymasters prepared by the Accountant General revealed that the sum of \$993,562.56 was outstanding at 31st December, 1969. Information has been sought as whether the advances have since been cleared. It should be pointed out that disbursements made from such advances ought to be brought to account in the Appropriation Accounts for the related financial year otherwise the true expenditure would not be shown in such Accounts and excesses on subheads as well as unauthorised expenditure might not be revealed.

273. **Sub-Accountant's Cash Book.** The reconciliation of the Sub-Accountant's Cash Book with the Bank Statement revealed several differences which should have been investigated and cleared before the close of the accounts for the financial year. This unsatisfactory situation is due primarily to the considerable delay in the reconciliation of these accounts.

274. **Loss of Cash.** Five cases of losses of cash totalling \$542.85, as set out at Appendix A(1), were reported in respect of the related financial year.

PUBLIC CORPORATION

Guyana Marketing Corporation

275. **Interest on Debentures.** The accumulated interest owing at 31st December, 1969, on the debenture of \$1,102,108 issued to Government totalled \$424,840.37.

276. **Accounts 1968 and 1969.** I have not seen the audited accounts for the financial years ended 31st December, 1968 and 1969.

277. **Rates and Taxes.** The Corporation has not yet repaid Government the sum of \$39,341.25 representing rates and taxes for the years 1964 to 1969 paid to the City Council on behalf of the Corporation.

MINISTRY OF TRADE

APPROPRIATION ACCOUNTS

278. The excess expenditure of \$1,541.54 on one subhead, as set out at Appendix B, was covered by an advance which was authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/1970 dated 13th February, 1970.

Liabilities not settled

279. It has been observed that expenditure totalling \$110,833 relating to Guyana's participation in exhibition in two Caribbean countries in 1968 and 1969 should have been reflected against Head 31 Ministry of Trade Subhead 12 Exhibitions and Fairs. At the date of this report this matter has not been settled.

Unpresented Vouchers

280. A voucher relating to a cash payment made by another Government on behalf of the Ministry was not produced in support of expenditure of \$1,179.90.

Expenditure Control

281. **Vote Accounting.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

282. **Head 31. Subhead 5 -Telephones.** A Trunk Call Register required to be kept in accordance with instructions issued by the Public Service Ministry was not maintained. In the circumstances, I am not in a position to satisfy myself that the expenditure of \$4,799.55 was incurred entirely on official business.

DEPOSITS FUND ACCOUNTS

Accounting Control

283. **Deposits Fund Accounting.** I have not seen certified reconciliation statements as required to be submitted in accordance with financial regulations and instructions. Consequently, I am not in a position to verify the accuracy of the balances on the Deposits Fund Accounts.

284. **Deposits.** Five deposit accounts, two with debit balances \$93,405.63 and three with credit balances totalling \$188,126.82, have remained static throughout the year.

285. **Advances.** Five advance accounts with balances totalling \$684,724.52 have remained static throughout the year. The Public Accounts Committee at paragraph 113 of its Report on the Public Accounts for the years 1962 to 1965 which was laid in the National Assembly on 30th November, 1973, recommended that a vote should be provided to meet the net loss of the Competent Authority which was appointed under the Emergency Regulations (1963). At the date of this report the amount of \$96,115.15 on the advance account has not been cleared.

GENERAL ACCOUNT

Accounting Control

286. **Collection procedures.** Attention was drawn to the non-compliance with certain financial instructions relating to the collection and accounting for monies received by the Ministry.

MINISTRY OF COMMUNICATIONS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

287. Two subheads were overspent by \$13,082.38 as listed at Appendix B without the approval of the National Assembly.

Liabilities not settled

288. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$17,754.94 as set out at Appendix C. The discharge of these liabilities would have resulted in a further excess on one subhead, and an excess on another which showed a saving.

Errors in Classification

289. Errors totalling \$19,420.12 as set out at Appendix D were brought to the attention of the Accounting Officer. Of this amount, the sum of \$72.00 has so far been admitted as too late for adjustment.

Expenditure Control

290. **Vote Accounting.** Certain unsatisfactory features were observed where expenditure was incurred and paid by District Post Offices without examination and entry of the vouchers in the Vote Account Books. I am informed that action has been taken to remedy this situation. I have not received monthly statements of reconciliation between the Ministry's Vote Account Books and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the votes.

291. **Personal Emoluments.** A Salary Control Register required to be kept for the purpose of enabling the officers at the time of certifying the payroll, to verify its accuracy, was not introduced.

292. **Payment of Overtime to Clerical Officers – Central Accounting Unit.** A proper working plan to control overtime work performed by officers attached to the Central Accounting Unit was not prepared. In the circumstances, the progress made in bringing records in arrears up-to-date was not satisfactory even though the officers who worked overtime exceeded the number authorised by the Public Service Ministry.

293. **Return of Emoluments to Commissioner of Inland Revenue.** The inaccuracy of the Return of Emoluments for 1969 submitted to the Commissioner of Inland Revenue was brought to attention. I have been informed that the return has since been amended. I am however not satisfied that the system in operation would prevent a recurrence, especially with regard to the payments made for overtime work.

294. **Head 32 Subhead 2 Telephones, Head 33 Subhead 4 Telephones.** Trunk Call Registers were not maintained in accordance with the instructions issued by the Public Service Ministry, and no records were kept to show the amounts paid by the Ministry and recoverable from officers, who by virtue of their posts were entitled to telephones at half the cost of rental. In the circumstances I am not in a position to satisfy myself that the expenditure of \$72,906 was incurred entirely on official business. In any event, the expenditure has been overstated by the amount recoverable from the officers concerned.

295. **Head 35, Subhead 15 Rental of PABX Atkinson Field.** The expenditure of \$27,638 shown under this subhead did not relate only to the Civil Aviation Department, as telephone services were provided to private individuals, Government Enterprises and other Government Ministries. Consequently the expenditure shown in the Appropriation Accounts did not reflect the true cost of operation of the Department. I have been informed that the Guyana Telecommunications Corporation took over the operation of the service with effect from 1971.

Stores

296. **Stores Accounting.** The failure of the Accounting Officer to reply to five audit memoranda issued on the Postal Stores was brought to attention at paragraph 181 of my 1968 Report. At the date of this Report the position remains the same and little or no effort has been made towards improvement. This matter has been brought to the attention of the Secretary to the Treasury.

297. **Cannibalisation of Vehicles.** The cannibalisation of seven motor vehicles without the authority of the Secretary to the Treasury and the unsatisfactory arrangements in accounting for serviceable parts obtained from such vehicles were brought to attention. I have been informed that the necessity for cannibalisation arose in the interest of the Public Service, since no provision was made for the purchase of new vehicles as well as no provision was available for the purchase of parts. The Secretary to the Treasury gave covering approval in June 1970 for the cannibalisation of the vehicles and instructed that no cannibalisation must take place in future before authority is obtained. I have suggested that suitable records should be maintained to account for serviceable parts obtained through cannibalisation. This matter is under correspondence.

298. **Accidents.** One case of an accident was reported as set out at Appendix A(3) in respect of the related financial year.

REVENUE ACCOUNTS

Revenue Control

299. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue Register and the Revenue Accounts of the Permanent Secretary in his capacity as Principal Receiver of Revenue. In the circumstances I am not in a position to satisfy myself that all revenue collected has been properly brought to account in his Revenue Accounts.

300. **Sale of Unserviceable Vehicles.** Unserviceable motor vehicles were sold at public auction between two and five years after their withdrawal from service at a very low price. It appeared that the value of the vehicles was higher than the sale price, but before the sale was effected, the Ministry's Mechanic advised that it was pointless to place an upset price due to the poor condition of the vehicles. I am of the opinion that the Ministry should have obtained the view of the Chief Mechanical Engineer, Ministry of Works and Hydraulics so as to satisfy itself that the advice given by its Mechanic was a reasonable one. I have recommended that such a procedure should be followed in future so as to prevent a recurrence of this nature. I have also recommended that the Licence Revenue Officer should be advised of vehicles withdrawn from service and authorised to be disposed of so as to keep his records up to date.

301. **Timehri International Airport – Telephone Services.** I have drawn attention to several shortcomings in the control and collection of revenue relating to the Telephone Services at Timehri International Airport; Recommendations were made with a view to improving the accounting system. The delay in rendering accounts and the inadequate control exercised in the collection of telephone charges, have resulted in an accumulation of arrears of revenue.

302. **Arrears of Revenue.** A statement of arrears of revenue has not been submitted. In the circumstances it has not been possible to determine the total of the arrears of revenue and ascertain whether effective control has been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

303. **Deposits Fund Accounting.** I have not seen certified reconciliation statements as required to be submitted in accordance with financial regulations and instructions. Consequently, I am not in a position to verify the accuracy of the balances on the Deposits Fund Accounts.

304. **Advances.** An advance account with a balance of \$188,466.45 remained static throughout the year. The situation as regards the repayment of advances made by Government to officers transferred to the Guyana Telecommunications Corporation remained the same as mentioned at paragraph 194 of my 1968 Report.

305. **Sub-Accountant's Cash Book.** The reconciliation of the Sub-Accountant's Cash Book with the Bank Statements revealed several unsatisfactory features which should have been investigated and cleared before the close of the accounts for the financial year.

POST OFFICE DEPARTMENT

Accounting Control

306. **Administration of the Postal Service.** The Postmaster General is responsible for the general control and direction of the system of post and telegraphs established under the Post and Telegraph Ordinance and also for the efficient management of that system.

307. **Postal accounting systems and procedures.** At the date of this report there has been very little change from the position reported at paragraph 184 of my 1968 Report.

308. **Remittances between Post Offices and Headquarters.** Non observance of the procedures relating to remittances to and from the Postmaster General to Post Offices and Postal Agencies resulted in the non-receipt of certain remittances. My recommendations for improvement in the procedures have been implemented. It should be mentioned however, that unless the approved systems and procedures are properly observed, irregularities of this nature will continue to be perpetrated without prompt detection.

309. **Remittances received through the mail.** The Remittance Books kept by the Registry and used for recording values received through the post were neither properly maintained and checked by the supervising officer nor properly secured so that they could be produced for audit inspection. In the circumstances it has not been possible to determine whether all remittances received through the post have been properly accounted for.

310. **Cash Account Shortages.** An examination carried out in May, 1971 disclosed that Post Offices Cash Account shortages for the period 1964 to 31st December, 1969 totalled \$5,701.22. An examination carried out in May, 1974 disclosed that the Cash Account shortages for the period 1964 to 31st December, 1973, the date to which the Register of Cash Account shortages was written up, totalled \$166,870.79. Of this amount the static balances relating to the period 1964 to 31st December 1969, totalled \$2,989.38.

311. **Headquarters Accounts.** There was very little improvement during the year under review in the unsatisfactory features reported at paragraph 185 of my 1968 Report, although overtime in the sum of \$28,997 was paid to certain officers during the year.

312. **Verification of Stock and Cash Balances at District Post Offices and Postal Agencies.** The Postmaster General is in agreement with my recommendation that Boards of Survey should be appointed to verify the existence of cash in hand at the end of each financial year. I am not satisfied with the present arrangement whereby honour certificates in support of cash and stocks of stamps etc., in hand at the end of a financial year, are given to the Postmaster General by Postmasters and Postal Agencies. I have recommended to the Secretary to the Treasury that special Boards of Survey should be appointed to verify the physical existence of the cash and stock balances. The Postmaster General is in agreement with this recommendation.

313. **Losses of Cash.** Eleven cases of losses of cash totalling \$12,209.32 as set out at Appendix A(1), were reported in respect of the related financial year.

POST OFFICE DEPARTMENT

REVENUE ACCOUNTS

Revenue Control

314. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue Registers and the Revenue Accounts of the Postmaster General in his capacity as Principal Receiver of Revenue. In the circumstances I am not in a position to satisfy myself as to the accuracy of the records and that all the revenue collected has been properly brought to account in his Revenue Accounts.

315. **Postal Services.** The revenue obtained from the Postal Services has been overstated by \$48,000 relating to stamp duties not adjusted within the financial year and understated by an amount not yet determined being commission on certain overseas money and postal orders and inland postal orders, which should have been transferred from the relevant Deposit Accounts. A change in the present system with a view to bringing to account the revenue promptly has been suggested.

316. **Services rendered by the Post Office Department to the National Insurance Scheme.** No agreement has been reached with regard to the amount which should be paid by the National Insurance Scheme for services rendered by the Post Office Department.

CIVIL AVIATION DEPARTMENT

REVENUE ACCOUNTS

Revenue Control

317. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue Registers and the Revenue Accounts of the Director of Civil Aviation in his capacity as Principal Receiver of Revenue. In the circumstances I am not in a position to satisfy myself that all revenue collected has been properly brought to account in his Revenue Accounts.

POST OFFICE SAVINGS BANK

318. The Postmaster General is responsible for the management and control of the Post Office Savings Bank. Section 12 of the Post Office Savings Bank Ordinance stipulates that the annual accounts shall be laid before the National Assembly not later than 31st May ensuing in every year and shall as soon as practicable thereafter be published in

the Gazette. The accounts for 1969 were submitted for audit on 31st July, 1970. My Report was issued on 30th September, 1970 and the accounts laid before the National Assembly on 7th September, 1971.

OTHER ACCOUNTS

PUBLIC CORPORATIONS

Guyana Telecommunications Corporation

319. **Interest on Debentures.** The accumulated interest owing as at 31st December, 1969 on the debenture of \$6,400,000 issued to Government totalled \$1,269,333.

320. **Accounts 1969.** The audited accounts for the year ended 31st December, 1969 disclosed a deficit of \$470,648 as against \$158,571 for 1968. Of a total expenditure of \$3,331,367 for the year, Salaries and Wages totalled \$1,589,799, Allowances \$161,435 and Transport and Travelling \$61,020.

321. **Advances by the Government.** The sum of \$768,389.17 representing payments made by the Crown Agents from the Government Account on behalf of the Corporation remained outstanding as at 31st December, 1969.

322. **Rates and Taxes.** The Corporation has not yet repaid the Government the sum of \$541,991.25 representing rates and taxes for the years 1967 to 1969 paid to the City Council on behalf of the Corporation.

Guyana Airways Corporation

323. **Interest on Debentures.** The accumulated interest owing at 31st December, 1969 on the debenture of \$930,000. issued to Government totalled \$412,300.00

324. **Accounts 1969.** The audited accounts for the year ended 31st December, 1969 disclosed a deficit of \$276,025.12. The total accumulated loss as at 31st December, 1969 was \$312,984.49 after taking into account a Government subsidy of \$150,000 received during the year.

325. **Rates and Taxes.** The Corporation has not yet repaid Government the sum of \$9,484.75 representing rates and taxes for the years 1963 to 1969 paid to the City Council on behalf of the Corporation.

MINISTRY OF WORKS AND HYDRAULICS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

326. Ten subheads were overspent by \$333,667.66 as listed at Appendix B without the approval of the National Assembly. The incurring of expenditure of \$51,419.27 in excess of the provision authorised by the National Assembly for Head 37 Ministry of Works and Hydraulics - Annually Recurrent shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Appropriation in Aid

327. No receipt has been shown in respect of Head 36 subhead 101 Appropriation made under subhead 36 of Division XVI. The receipts from the issues of stone and unallocated stores totalled \$146,993.72 and \$1,712,547.26 whereas the estimated amounts of \$299,999 and \$2,499,999 are shown in the Annual Estimates against subhead 101 and 102, respectively under Head 37 – Ministry of Works and Hydraulics – Annually Recurrent. An explanation has been sought for the reasons for the shortfall in the receipts.

Liabilities not settled

328. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$256,392.24 as set out at Appendix C. The discharge of these liabilities within the financial year would have resulted in further excesses on the provision in respect of three subheads and in excesses on five other subheads, which showed neither savings nor excesses.

Errors in Classification

329. In addition to errors which were discovered and adjusted within the year of account, errors totalling \$143,517.37 as summarised at Appendix D were also drawn to the attention of the Accounting Officer. Of this amount, errors totalling \$22,460.61 were admitted as too late for adjustment while those amounting to \$121,056.76 have not yet been admitted.

330. The unsatisfactory feature of charging capital expenditure relating to the East Coast Roads against current provision as mentioned at paragraph 203 of my 1968 Report continued in 1969, although provision was made in the 1969 Capital Estimates for the rehabilitation of the East Coast Roads.

331. Head 37, Subhead 17 – Maintenance of Plant & Equipment. Revenue in the sum of \$39,312 derived from the hire of equipment was incorrectly credited to Head 37, Subhead 17 – Maintenance of Plant and Equipment. If the necessary adjustment was made in the 1969 accounts, the expenditure on this subhead would have been \$394,010.38 which would have resulted in an excess of \$34,010.38 instead of a saving of \$5,301.39 as reflected in the Appropriation Accounts.

332. Division XVI, Subhead 13 – Essequibo Roads. The Minister of Finance in accordance with Section 6(2) of the Financial Administration and Audit Ordinance 1961, suspended expenditure of \$230,000 on this subhead. This amount was subsequently offered as savings in the Schedule of Supplementary Provision – Financial Paper 6/1969 dated 1st July, 1969 to meet expenditure on a new subhead, Interior Roads leaving a balance available of \$20,000 on the Subhead, Essequibo Roads. As the actual expenditure on this subhead as shown in the Appropriation Accounts is \$248,176.12, the expenditure of \$228,176.12 is unauthorised. It was however observed that expenses in connection with the Mahdia/Annai Road were improperly charged against this subhead.

333. Division XVI, Subhead 19 – Interior Roads. Expenditure on this subhead has apparently been understated in view of my comments at paragraph 332.

334. Division XVI, Subhead 33 – Sea and River Defences. Expenditure was incorrectly charged to this subhead. The sum of \$23,680.54 was brought to attention.

335. **Division XVI, Subhead 36 – Staff and Services Development Projects.** As a result of the establishment overheads on capital works being estimated at about 5% of the capital expenditure, a subhead for Staff and Services Development Projects has been provided in the Capital Division of the Estimates of the Ministry of Works and Hydraulics since 1966. An Appropriation in Aid subhead 101 under Head 36 Ministry of Works and Hydraulics – Establishment, was provided for the purpose of reflecting the credit relating to the estimated establishment charge which should be transferred to Division XVI Subhead 36 – Staff and Services Development Projects. However, the necessary transfer entry was not made. Consequently the expenditure under the Establishment Head has been overstated and that under the Capital Head understated.

Unpresented Vouchers

336. Vouchers relating to cash payments \$28,079.47 made by the Ministry and the Crown Agents \$43,013.90 were not produced for audit in support of expenditure totalling \$71,093.37.

Expenditure Control

337. **Vote Accounting.** There has been no improvement in the unsatisfactory features reported at paragraph 208 of my 1968 Report. The approved procedures for ensuring that all expenditure and liabilities are recorded in the Vote Account Books, were not followed in certain Sub-Offices. Sophisticated data processing equipment introduced in October 1969, did not solve the problems which obtained in the previous mechanised system, hence the advantages hoped to be gained by centralising vote accounting records in the Central Accounting Unit did not materialise. The system of analysing monthly the Appropriation Accounts of the Ministry according to Sub-Offices and District Offices was not carried out throughout the year, thereby making it impossible for prompt reconciliation to be effected between the Vote Account Books of Sub-Offices and District Offices and the Appropriation Accounts. I have been informed that many of the Sub-Offices and District Offices did not submit promptly monthly financial returns of expenditure. As a result the Accounting Officer was not in a position to ascertain promptly the monthly expenditure on subheads and exercise the control necessary in the avoidance of excesses on allocations made to his Sub-Accounting Officers. In the circumstances I am not in a position to satisfy myself as to the accuracy of the Appropriation Accounts.

338. **Head 36. Subhead 1 – Personal Emoluments.** The Salary Registers relating to personnel on the Fixed and Unfixed Establishment were not kept in such a manner as would facilitate the verification of the number of officers in post against the complement in the Annual Estimates. The Salary Control Register required to be kept for the purpose of enabling supervisory officers at the time of certifying the payroll to verify its accuracy was not introduced and there was no independent check of the paysheets with the Salary Registers. In the circumstances I am not in a position to satisfy myself as to the accuracy of the payroll and expenditure met from this subhead.

339. **Head 36. Subhead 24 – National Insurance and Head 37. Subhead 41 – National Insurance.** The procedures laid down with regard to the operation of the National Insurance Scheme were not strictly adhered to. Several cases were observed where National Insurance Contribution Cards were not obtained in respect of a large number of officers and employees. It was also observed that the employers' contribution in respect of employees of the Drainage and Irrigation Board were incorrectly charged to these Subheads.

340. Head 37. Subhead 8 – Rental of Premises. The Register of premises rented from private parties did not contain information necessary for ensuring that payments were made in accordance with the terms and conditions of the agreements and that agreements were entered into for extension of tenancy.

341. Head 37. Subhead 31 – Rates on Government Properties. The position as reported at paragraph 219 of my 1968 Report, remained the same during 1969.

342. Head 37, Subhead 13 – Maintenance & Running Expenses Water Transport, 14 – Lorry Transportation – Recurrent Services, 17 – Maintenance of Plant and Equipment. The records at the Central Workshop relating to works undertaken for private parties were not properly written up to show the full cost of the jobs. A similar situation obtained in respect of works undertaken for other Ministries/Departments. In the latter case the cost of transportation and stores was not recorded on several job sheets.

343. The amounts of several Inter Departmental Warrants received from Ministries/Departments were exceeded and no requests were made for additional provision. There were cases where work was evidently done but job sheets were not opened to enable the expenditure to be charged against the appropriate votes.

344. Division XVI – Ministry of Works and Hydraulics Subhead 25 – Government Offices. As reported at paragraph 130 of my 1967 Report work in connection with the construction of foundations, floors and columns for the Hydrometeorological Building at 21 Wight's Lane was suspended early in 1967, because of a decision to replace the building and redesign it for more accommodation than originally intended. At that stage expenditure totalled \$11,450.

345. In 1969, provision of \$129,600 was approved under Division XVI, Subhead 25 – Government Offices for the construction of a building to house the Public Service Commission and Public Service Ministry on the site on which the Hydrometeorological Building should have been erected. The expenditure on the subhead as shown in the 1969 Appropriation Accounts is \$129,648.

346. The building was completed in the following year from provision under subheads 34 – Other Buildings – Minor Works etc. and 18 – New Building for the resiting of the Government Printery (Division XI – Ministry of Home Affairs) and utilised by the Ministry of Works and Hydraulics.

WORKS UNDERTAKEN FOR OTHER MINISTRIES

347. Division VIII – Ministry of Economic Development Subhead 8 – Rest Shelter and Hostels. A contract was executed in 1968 in the sum of \$23,659.59 for the construction of foundations and concrete frame in connection with the building of a new Amerindian Hostel in Georgetown. In 1969 the sum of \$65,000 was provided for its completion and the work was carried out by direct labour by the Ministry of Works and Hydraulics. The amount expended in 1969 as shown in the Appropriation Accounts was \$83,575.99. A further sum of \$64,157.58 was spent in 1970 in the construction of the building.

348. Division XV – Ministry of Communications Subhead 25 – Atkinson Field – Rehabilitation of. A contract in the sum of \$20,192 was entered into with a contractor for certain works in connection with the landscaping of the Timehri International Airport.

Advances totalling \$8,000 were made to the Contractor without the necessary certificate that sufficient work was done to warrant the payments on account. Information with regard to the completion of the contract has been requested.

349. **Division XVIII – Ministry of Health Subhead 4 – Georgetown Hospital Improvements.** A contract for the extension to theatres, Georgetown Hospital awarded in 1968 in the sum of \$39,661.34 and in respect of which payments totalling \$33,723.18 were made to the contractor was apparently terminated in 1969 since work by direct labour totalling \$6,493.14 was subsequently carried out by the Ministry of Works and Hydraulics. Information has been sought as to whether the contract was terminated and, if so, whether the clause pertaining to liquidated and ascertained damages was enforced and also whether customs duty in respect of stores supplied the contractor was recovered.

350. **Tender Board Procedures.** Several instances were brought to attention where Tender Board procedures were not observed. There were many cases where contracts for works, services and supplies adjudicated and awarded by the appropriate Tender Board and submitted to the Ministry for approval, were entered into with parties other than those to whom the awards were made or recommended to be made by the Board. No reasons were given in several cases where a higher tenderer was preferred. The Secretary to the Treasury was requested to obtain a ruling from the law officers as to whether an award of a contract other than to the person to whom it was awarded or recommended to be awarded by a Tender Board is permissible under existing financial regulations.

351. **Contract Accounting.** A record of payments made to contractors was not properly maintained by certain District Offices and a return of such payment submitted to the Commissioner of Inland Revenue. A register required to be kept in respect of materials supplied to contractors was not properly maintained by the Georgetown District Office. The proper keeping of this register facilitates the determination of the cost of materials supplied and any customs duty payable so as to enable recovery of the amounts due from the contractors.

Stores

352. **Controlled Forms.** Several instances were observed where adequate control was not exercised on Local Purchase Order Books and Combined Requisition and Issue Books as required by financial instructions. This lack of control has contributed to the irregular use of Local Purchase Orders. A similar situation was brought to attention at paragraph 233 of my 1968 Report.

353. **Establishment of Sub Offices and Allocated Stores.** It was observed that Sub Offices and Allocated Stores of a temporary or permanent nature were being established, especially with regard to projects and that the Audit Department was not kept informed. In order that such offices and stores will be subject to audit, the Accounting Officer has agreed to inform this Department in future of the establishment or closure of any such Office or Store, and to make arrangements for stores on hand to be properly accounted for and for all accounting records and documents to be preserved for audit inspection.

354. **Permanent Stores including Plant and Equipment.** The unsatisfactory features brought to attention at paragraph 227 of my 1968 Report continued in 1969. Several vehicles and equipment were cannibalised without the authority of the Secretary to the Treasury.

355. **Allocated Stores.** The unsatisfactory features brought to attention at paragraph 226 of my 1968 Report continued in 1969.

356. **Unallocated Stores – Verification of Receipt and Payment of Stores.** Instances were observed where financial instructions regarding the receipt and payment of stores received were not followed. In the circumstances it was not possible to ascertain whether the stores were received and to locate the vouchers on which payments were made.

357. **Unallocated Stores – Verification of Issues.** The unsatisfactory situation brought to attention at paragraph 230 of my 1968 Report continued in 1969. Several cases were observed where the "B" copies of the combined Requisition and Issue Vouchers returned to the Central Stores were not receipted as required by financial instructions.

358. **Unallocated Stores – Stores Accounts.** The Stock Summary as submitted for audit showed an excess of \$117,058.66 over the authorised stock limit of \$750,000. The statement of reconciliation between the Appropriation Accounts and the Stores Accounts revealed differences. I have requested that action should be taken to make the necessary adjustments in the accounts.

359. **Losses of Stores.** One hundred and sixty nine cases of losses of stores totalling, \$21,208.20, as set out at Appendix A(2), were reported in respect of the related financial year. It was observed that the loss resulting from the damage to a quantity of pipes was not reported.

360. **Accidents.** Eighty six cases of accidents involving estimated expenditure of \$22,837.62, as set out at Appendix A(3), were reported in respect of the related financial year.

REVENUE ACCOUNTS

Revenue Control

361. **Revenue Accounting.** In view of the several unsatisfactory features in the keeping of Revenue Registers which were brought to the attention of the Principal Receiver of Revenue, I am not in a position to satisfy myself that all revenue due were properly assessed and that prompt action had been taken to collect such revenue. There is no evidence of reconciliation between the Revenue Registers and the monthly Revenue Statements prepared by the Accountant General.

362. **Misallocation of revenue.** Revenue in the sum of \$39,312 derived from the hire of equipment was incorrectly credited to the expenditure Head 37, Subhead 17 – Maintenance of Plant and Equipment instead of to revenue Head IV – Fees, Fines etc., Subhead 36 – Other. I have been informed that action was taken to prevent a recurrence.

363. **Head IV, Subhead 32 – Supply of Electricity.** Records of electricity supplied to private consumers in Districts were either not kept or not properly maintained. In the circumstances it was not possible to determine the total revenue collectible from this source.

364. **Head IV, Subhead 35 – Pure Water Supply.** The arrears of revenue in respect of pure water supplied to Local Authorities and private individuals as at 31st December 1969, totalled \$383,862.07. It was suggested that some positive action should be taken to collect the arrears.

365. **Head VI Subhead 27 – Other.** Instructions were issued by the Ministry of Finance charging each Ministry in respect of which quarters have been constructed or

allocated with the responsibility for the collection of rent. The Ministry of Works and Hydraulics was required to maintain a register of all quarters indicating the Ministry to which each quarter was allocated. However such a register has not yet been completed. In the circumstances it has not been possible to determine whether rent payable in respect of all the quarters has been collected.

366. Head IX. Subhead 2 — Atkinson Field — Sale of Electricity. Electricity consumed at Timehri is purchased in bulk from the Guyana Electricity Corporation by the Ministry of Works and Hydraulics. In 1966, a decision was taken that the Guyana Electricity Corporation should plan to supply electricity direct to the consumers. This decision has not yet been implemented.

367. Head X. Subhead 4 — Sundry Reimbursements. A decision has been made that the rates and taxes paid on behalf of Public Corporations and a Government Financial Institution should be recovered from them. The amount of \$641,067.38 stated by the Ministry as owing at 31st December, 1969, has not yet been recovered. It was also observed that the refund of rates and taxes paid on properties leased to private parties was in arrears.

368. Arrears of Revenue. The arrears of revenue at 31st December, 1969, was stated as \$427,898.25. It has been observed that the sum of \$641,067.38 in respect of rates and taxes owing by Public Corporations and other Government Institutions was not included in the statement.

DEPOSITS FUND ACCOUNTS

Accounting Control

369. Deposits Fund Accounting. The accounting records relating to the Deposits Fund were kept in a very unsatisfactory manner. I have not seen evidence of reconciliation between the Ministry's Advances and Deposits Accounts and the Accountant General's records.

370. Deposits. Several cases were observed where the records relating to works undertaken for private parties were not properly kept. There were several cases where the final cost of the work was more than the amounts deposited but the additional cost was not recovered. The annual statement of Deposit Accounts prepared by the Accountant General revealed that there were one hundred and twenty two accounts with debit balances totalling \$181,931.39.

371. Advances. It was observed that the balances at the end of the previous financial year on certain advance accounts were not brought forward in the 1969 accounts and that static debit and credit balances were not cleared. It was also observed that advance accounts were opened without the authority of the Accountant General.

GENERAL ACCOUNT

Accounting Control

372. Imprest. The Imprest Register at the Central Accounting Unit was not maintained in a satisfactory manner. The Imprest Cash Books required to be kept by this Unit on behalf of surveyors and technicians of the Hydrometeorological Division were not produced. Sub-imprests issued to surveyors were not properly accounted for, bank accounts were overdrawn in many instances and cheque books were not always handed in to the

Central Accounting Unit at the end of field trips. The annual Statement of Imprest Accounts prepared by the Accountant General revealed that the ordinary imprests were short-retired by \$17,345.69. This amount represents the difference between 19 accounts with debit balances totalling \$122,239.09 and 52 accounts with credit balances totalling \$104,893.40. Information has been sought as to the reasons for the apparent short-retirement and what action has been taken to clear the accounts.

373. **Advances to Paymasters.** The attention of the Permanent Secretary was drawn to cases of advances made to paymasters being far in excess of actual disbursements and that the duties of paymaster were performed by officers below the approved grade. I have been informed that action has been taken to ensure that, as far as practicable, the advances will be more realistic in future. The annual Statement of Paymasters Advances prepared by the Accountant General revealed that as at 31st December, 1969 there were four accounts with debit balances totalling \$799,705.87 and eleven accounts with credit balances totalling \$729,839.09, resulting in a net debit balance of \$69,866.78. Information has been sought as to whether these accounts have been reconciled and cleared.

374. **Remittances.** The annual Statement of Remittances as at 31st December, 1969 prepared by the Accountant General revealed a credit balance of \$24,058.29. Information has been sought as to whether this account has been reconciled and cleared.

375. **Losses of Cash.** Twenty six cases of losses of cash totalling \$2,870.87 as set out at Appendix A(1) were reported in respect of the related financial year.

OTHER ACCOUNTS

Drainage and Irrigation Board

376. **Accounts 1966 to 1969.** The accounts of the Drainage and Irrigation Board for the years 1966 to 1969, have not yet been submitted for audit.

MINISTRY OF EDUCATION

APPROPRIATION ACCOUNTS

Unauthorised Excesses

377. The sum of \$266,819.68 was overspent on eleven subheads and an amount of \$70.00 was spent on an unauthorised subhead as set out at Appendix B without the approval of the National Assembly. Of the total excess expenditure of \$266,889.68, the sum of \$79,629.96 was covered by advances which were authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/1970 dated 13th February 1970. The excess expenditure of \$187,259.72 has not yet been approved by the National Assembly. The incurring of expenditure of \$28,765.15 in excess of the provision authorised by the National Assembly for Head 43 – Ministry of Education – Technical Institute shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds. A similar situation occurred in 1968.

Liabilities not settled

378. A list of unpaid accounts at the end of the financial year was not prepared in accordance with financial instructions. However liabilities listed by the Office of the Prime Minister in respect of Inter Departmental Warrants issued by the Ministry of Education, as not settled at the end of the financial year totalled \$62,276.39 as set out at

Appendix C. The discharge of these liabilities within the financial year under review would have resulted in further excesses on two subheads. In the absence of a list which should have been prepared by the Ministry of Education it was not possible to ascertain whether there were any other subheads which would have been further exceeded or whether there would have been excesses on other subheads which showed savings.

Errors in Classification

379. Errors totalling \$6,818.12 as set out at Appendix D were brought to the attention of the Accounting Officer. Of this amount, the sum of \$6,758.12 has so far been admitted as too late for adjustment.

380. **Head 38. Subhead 1 – Personal Emoluments.** It was admitted that the salaries of open vote personnel amounting to \$10,726.92 were incorrectly charged to Subhead 1 – Personal Emoluments and that the misallocation was too late for adjustment. Subsequent inspections disclosed that the practice has not ceased.

381. **Head 38. Subhead 2 Transport and Travelling and subhead 19 Sports and Games.** The Ministry has a fleet of vehicles in respect of which no specific subhead has been provided in the Annual Estimates to meet maintenance and operating costs or a separate item under Head 38, Subhead 1 – Personal Emoluments to meet the wages and salaries of the drivers of such vehicles. The expenditure in this connection was charged to subheads 2 – Transport and Travelling and 19 – Sports and Games which were not provided for this purpose. The position was not regularised until 1974.

382. **Head 40. Subhead 5 – Courses for Teachers.** It has also been brought to attention that loans to students both local and overseas were being made from this subhead instead of Division XVII, Subhead 18 – Loans to Students. A statement of the loans made to students from subhead 5 – Courses for Teachers was requested but has not yet been submitted.

383. **Head 40. Subhead 6 – Grants to (a) Aided Schools and (b) Hindu and Muslim Organisations – Teaching and Languages.** The propriety of charging cleaning expenses and the cost of supplies to Government Schools to this subhead, was raised with the Accounting Officer, who admitted that such expenditure was improperly classified. At the date of this report the improper classification of expenditure is still continuing.

384. **Head 40, Subhead 7 – Supplies to Government Schools and Head 41. Subhead 2 – Equipment, Materials, etc.** It was brought to attention that expenditure in respect of electricity supplied to Schools, Home Economics and Handicraft Centres was charged to these Heads and Subheads. The Accounting Officer conceded that the subheads were not appropriate. The position was not regularised until 1974.

385. **Head 43. Subhead 5 – Labour.** It has been observed that although provision was made under Head 43, subhead 1 – Personal Emoluments for the employment of personnel such as technicians, Laboratory assistants and clerical assistants, such personnel were employed on an hourly basis and their wages paid from subhead 5 – Labour which was not provided for this purpose. I have been informed that action has been taken in 1970 for the salaries of such personnel to be charged to subhead 1 – Personal Emoluments. It has been further observed that had payments been made in 1969 from subhead 1 – Personal Emoluments instead of subhead 5 – Labour, there would have been a further excess on subhead 1 – Personal Emoluments.

Unpresented Vouchers

386. Vouchers relating to cash payments made by the Ministry \$118,204.81, Crown Agents \$561,774.00 and Accountant General \$23,425.01 were not produced for audit in support of expenditure totalling \$703,403.82. In addition, sub-vouchers amounting to an undetermined amount have not been produced in support of payments made by the Post Office on behalf of the Ministry.

Expenditure Control

387. **Vote Accounting.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

388. **Personal Emoluments – Teachers, Public Officers and Other Employees.** The Teachers and Public Officers Salaries Registers were not satisfactorily kept. Authorities for appointments, transfers and termination of services were not always entered, annotations were inadequate, totals were sometimes entered in pencil, Salary Control Registers were not introduced and reconciliation with the Vote Accounts was not effected. A limited examination of the records revealed several discrepancies resulting in the over-payment of salaries. It was observed that the record of dispatch and return of paysheets forwarded to Headmasters and Managers for the payment of salaries to Teachers was not properly maintained. The proper maintenance of this record is of vital importance as it enables the Accounting Officer to satisfy himself that properly receipted vouchers are available in support of the sums expended on Teachers' salaries.

389. **Head 38. Ministry of Education – Subhead 5 – Telephones.** Records of Trunk Calls required to be kept in accordance with instructions issued by the Public Service Ministry, were not maintained. In the circumstances, I am not in a position to satisfy myself that the expenditure of \$24,949.88 was incurred entirely on official business.

390. **Division XVII, Subhead 1 – Primary, Multilateral and Secondary.** An allocation of \$97,000 was made by Inter Departmental Warrant to the Community Development Division of the Office of the Prime Minister for the construction of the North Mackenzie Government School. The Accounting Officer was asked to explain why the Ministry of Works and Hydraulics which was responsible for the construction of all Government buildings and would appear to have the necessary expertise to undertake construction of this nature, was not requested to undertake this project. The Accounting Officer explained that the Community Development Division had building officers capable of preparing drawings and with practical experience in construction supervision. He was satisfied that such officers were capable of speedy production and that there would be no loss or waste of public funds through faulty construction. The School scheduled to be opened in September, 1969, was however not completed by the Community Development Division and in October 1970, the Ministry of Works and Hydraulics was requested to complete the building.

391. **Loss of Stores.** Eighty four cases of losses of stores totalling \$7,257.44, as set out at Appendix A(2), were reported in respect of the related financial year.

392. **Accidents.** Two cases of accidents involving estimated expenditure of \$325.04 as set out at Appendix A(3), were reported in respect of the related financial year.

REVENUE ACCOUNTS

Revenue Control

393. **Revenue accounting.** It has been drawn to the attention of the Principal Receiver of Revenue that Rent Registers were not being kept in accordance with financial instructions. In the circumstances, it was not possible to ascertain whether all revenue due had been collected.

394. **Arrears of Revenue.** A statement of Arrears of Revenue as at 31st December, 1969, was not submitted. In the circumstances it has not been possible to determine the total of the arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection.

DEPOSITS FUND ACCOUNTS

Accounting Control

395. **Deposits Fund Accounting.** The advances and deposits accounts under the immediate control of the Permanent Secretary were not reconciled with the Accountant General's accounts. In the circumstances I am not in a position to satisfy myself that such accounts have been properly kept.

396. **Deposits.** Eleven deposit accounts reflected debit balances totalling \$15,931.99. Of these, 4 with balances totalling \$786.97 remained static throughout the year; also 17 accounts with credit balances totalling \$31,556.00 remained static throughout the year.

397. **Deposits – Permanent Secretary, Ministry of Education (Sundry Accounts).** I was not satisfied with the manner in which this Deposit Account was kept. Entries were not totalled and the balance was not determined for the purpose of reconciliation with the Accountant General's records. Information has been requested as to the reasons for some of the deposits made to this account and for the considerable delay in clearing several long outstanding amounts.

398. **Deposits-Overseas Examinations.** The accounts in respect of the various overseas examining bodies were not written up daily from the official receipts issued, but several months after from the Deposits Statements received from the Accountant General. The ledger sheets were not numbered and the accounts were not added and balanced. In the circumstances it was not possible for the Ministry to ascertain promptly the actual balances on the various accounts.

399. As a result of the lack of proper control a fraud which commenced in 1967 remained undetected until 1969. In view of the unsatisfactory manner in which the accounts were kept it was not possible to verify that the extent of the fraud was \$14,982.69 as stated by the Ministry. The officer who perpetrated the fraud made restitution of only \$3,000 and was fined \$4,500. At the date of this report this matter has not been finalised.

400. The Ministry of Finance in 1966, made certain recommendations for the improvement of the receipting and accounting procedures. Had those recommendations been implemented, the fraud might have been avoided. It would also have been possible to verify by examination of the accounts, the accuracy of the amounts paid over to the overseas examining bodies, since local fees paid by students would have been credited to a

revenue subhead instead of the various deposit accounts and a subhead provided in the Annual Estimates to meet the expenses in connection with conducting of overseas examinations. At the date of this report the unsatisfactory situation still exists although the recommendations made by the Ministry of Finance have been accepted by the Ministry.

401. **Advances.** Five advance accounts four with debit balances totalling \$39,217.75 and one with a credit balance of \$131.50 remained static throughout the year.

GENERAL ACCOUNT

Accounting Control

402. **Collection Procedures.** Attention of the Permanent Secretary was drawn to cases where the financial instructions relating to the collection and disposal of cash were not observed.

403. **Controlled Forms.** The Register for the control of General Receipt books was not produced for inspection for the period prior to November, 1969. Returns of unused receipts were not always submitted with the Collectors Cash Book Statements and there was no evidence of internal check carried out by the Ministry on receipt books issued to Sub-Offices. Consequently, I was not in a position to satisfy myself that all receipts had been accounted for and properly used.

404. **Remittance Book. - Central Accounting Unit.** An examination carried out in February 1969, disclosed that checks carried out by a supervisory officer were not satisfactory as the Remittances Book was not properly kept. A subsequent examination carried out in November, 1969, revealed that the position had deteriorated. Matters disclosed by audit inspections include delays in entering monies received in the Remittance Book and in bringing to account such receipts in the Sub-Accountant's Cash Book, absence of proper reference as to disposal of amounts received, and lack of supervisory check.

405. **Imprest - Chief Accountant.** The manner in which this imprest was operated and accounted for was unsatisfactory. The Imprest Cash Book was not kept up to date and was not balanced for several months; also advances made from this imprest were not repaid promptly.

406. **Sub-Accountant's Cash Book and Bank Statement.** An examination of the Bank Reconciliation Statement for December, 1969 revealed that the Sub-Accountant's Cash Book was not properly maintained. There were instances where cheques issued were not recorded on the dates of issue; as well as bank debits and credits not brought to account promptly. The latter case dated as far back as 1968. Attention was drawn to the fact that bank reconciliation was in arrears and was effected by a relatively junior officer and the copy submitted for audit was not certified by a senior officer. There were cases of receipts brought to account in the Cash Book and not in the bank and stale cheques as far back as 1966 not cleared from the account. Several discrepancies including cheques short-drawn and over-drawn were observed. The delay in effecting reconciliation and the failure to take follow-up action to adjust the differences disclosed reflect adversely on the supervisory control exercised over this important function and could contribute to irregularities not being detected promptly.

407. **Losses of Cash.** Eleven cases of losses of cash totalling \$26,161.63 as set out At Appendix A(1), were reported in respect of the related financial year.

OTHER ACCOUNTS

University of Guyana

408. **1968 and 1969 Accounts.** The expenditure for 1968/1969 totalled \$1,241,250.68 as shown in the audited accounts for the year ended 31st August, 1969. After deducting the Government grant of \$983,333.34 and income of \$227,517.95 from other sources, there was a deficit of \$30,399.39 on current account for the year and an accumulated deficit of \$51,277.84 as at 31st August, 1969.

MINISTRY OF HEALTH

APPROPRIATION ACCOUNTS

Unauthorised Excesses

409. Nine subheads were overspent by \$22,355.89 as set out at Appendix B without the approval of the National Assembly. Of this excess, an amount of \$830.26 was covered by an advance which was authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No.1/1970 dated 13th February, 1970. The excess expenditure of \$21,525.63 has not yet been approved by the National Assembly. The incurring expenditure of \$3,952.78 in excess of the provision authorised by the National Assembly for Head 52 Ministry of Health – Xray shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Liabilities not settled

410. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$97,924.86 as set out at Appendix C. The discharge of the liabilities within the financial year under review would have resulted in further excesses on the provision in respect of eight subheads and in excesses on eleven other subheads which showed savings.

Errors in Classification

411. Errors totalling \$1,366.62 as set out at Appendix D brought to the attention of the Accounting Officer have not yet been admitted as too late for adjustment.

Unpresented Vouchers

412. Vouchers relating to cash payments made by the Ministry \$120,121.49, Crown Agents \$257,141.68 and Sub-Treasuries \$50121.91 were not produced for audit in support of expenditure totalling \$427,385.08.

Expenditure Control

413. **Vote Accounting.** I have not received monthly statements of the reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These

statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

414. **Head 49. Subhead 4 – Telephones.** Appropriate records of trunk calls emanating from the Ministry's telephones were not kept in accordance with instructions issued by the Public Service Ministry. As a result it was not possible to verify that payments to the Guyana Telecommunications Corporation were in respect of authorised and official trunk calls or that the entire expenditure of \$65,009.12 for telephones was properly chargeable to public funds.

415. **Head 53. Subhead 13 – Maintenance and Operation of vehicles.** An examination of the log books revealed that the purposes of the journeys were not stated, drivers' signatures not shown and in some cases the destinations and references to the documents relating to the purchase of fuel and lubricant not recorded therein and generally the log books not properly maintained. The authority for the use of vehicles was not seen in some cases or was there evidence that these books were inspected periodically by a supervising officer. Job sheets relating to the vehicles repaired by the Workshop were not produced for inspection. In the circumstances it was not possible to determine whether the parts were used on the vehicles for which purchased. Considerable delay in the repairs to vehicles has also been brought to attention.

Stores

416. **Stores Accounting.** Unsatisfactory features in accounting for stores at the Georgetown and certain other hospitals were observed. The system employed in determining the amounts to be paid for the transportation of stores was unsatisfactory.

417. **Loss of stores.** Twenty cases of losses of stores totalling \$1,606.07, as set out at Appendix A(2), were reported in respect of the related financial year.

418. **Accident.** One case of accident was reported in respect of the financial year involving estimated expenditure of \$105.00, as set out at Appendix A(3).

REVENUE ACCOUNTS

Revenue Control

419. **Revenue Accounting.** There was no evidence of reconciliation between the Revenue Accounts and the revenue records kept by the Ministry. In-Patients accounting records at the Georgetown Hospital were not kept in a satisfactory manner. There was delay in the rendering of accounts for services to patients as well as for electricity supplied to officers. Hospital fees were not collected at Mabaruma Hospital from individuals who appeared to have had the ability to pay. The unsatisfactory manner in the keeping of the rent register and the collecting of rents due was brought to attention.

420. **Arrears of Revenue.** A statement of arrears of revenue has not been submitted in respect of most of the institutions. In the circumstances it has not been possible to determine the total of the arrears and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

421. **Deposits Fund Accounting.** Advances and Deposits accounts operated by the Ministry have not been reconciled as at 31st December, 1969. In the circumstances I am not in a position to satisfy myself that the accounts have been properly and accurately kept.

422. **Deposits.** These accounts were either not kept or properly maintained. As a result it was not possible to carry out a satisfactory examination. Nine deposit accounts reflected debit balances totalling \$8,453.82 of which five with balances totalling \$2,261.48 remained static throughout the year; also 15 accounts with credit balances totalling \$59,733.85 remained static throughout the year.

423. **Advances.** It has been brought to attention that Advance Accounts were not maintained during 1969. In the circumstances it has not been possible to determine whether advances made were being recovered and what the balances were on such advances. Four advance accounts, three with debit balances totalling \$1,162.95 and one with a credit balance of \$30,743.09 remained static throughout the year.

GENERAL ACCOUNT

Accounting Control

424. **Collection Procedures.** The unsatisfactory situation reported at paragraph 278 of my 1968 Report continued in 1969. It was also drawn to attention that monies received were not recorded promptly in the Remittance Book kept at the Georgetown Hospital or brought to account immediately.

425. **Controlled forms.** Certain general receipt books and returns of unused receipts were not submitted in accordance with financial instructions.

426. **Imprests.** The annual Statement of Imprest Accounts as at 31st December, 1969 prepared by the Accountant General revealed that the ordinary imprest was short-retired by \$1,357.09. Information has been sought as to the reasons for the apparent short-retirement and what action has been taken to clear the accounts.

427. **Bank Reconciliation – Ministry's Main Bank Account.** The unsatisfactory state of affairs as reported at paragraphs 143 and 277 of my 1967 and 1968 Reports respectively remained the same. As a result an irregularity which occurred in 1967 was not discovered until 1969.

428. **Losses of Cash.** Three cases of losses of cash totalling \$2,685.60 as set out at Appendix (1), were reported in respect of the related financial year.

MINISTRY OF HOUSING AND RECONSTRUCTION

APPROPRIATION ACCOUNTS

Unauthorised Excesses

429. The sum of \$69,769.74 was overspent on four subheads and the amount of \$16.82 was spent on one unauthorised subhead as set out at Appendix D, without the approval of the National Assembly.

Liabilities not settled

430. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$7,434.88 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in further excesses on two subheads.

Errors in classification

431. Errors totalling \$22,916.76 as set out at Appendix D were brought to the attention of the Accounting Officer. Of this amount, the sum of \$99.72 has so far been admitted as too late for adjustment within the financial year. I was informed that as a result of the allocation made available to this Ministry by another Ministry not being sufficient to complete certain works of a capital nature expenditure was temporarily charged to a current subhead of this Ministry. This practice is contrary to the requirements of the Financial Administration and Audit Ordinance 1961.

Expenditure Control

432. **Vote Accounting.** An examination carried out in November, 1969 at the Headquarters of the Ministry revealed that excesses were incurred on certain subheads. The failure to keep expenditure within the voted provision is contrary to financial regulations and instructions. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

433. **Division XIX. Subhead 3 Self-Help Housing.** The Cost Records for 1969 were not produced for examination. In the circumstances, it was not possible to verify whether all expenditure incurred during the year was allocated to the various Self Help projects.

434. **Division XIX. Subhead 14 Housing Fund.** A sum of \$240,000 was approved by a Schedule of Supplementary Provision under this subhead to meet expenditure relating to the construction and sale of houses, flats and apartments. However the expenditure in the Appropriation Accounts totalled \$304,202.37. The Act No. 35 of 1970 establishing the Fund was enacted on 30th December, 1970.

435. **Internal Check.** Attention of the Accounting Officer was drawn to the fact that a junior officer certified local purchase orders, examined and passed the relevant vouchers for payment. It was suggested that in the interest of proper internal check the duties of the officers should be rearranged.

436. **Contract payments.** Advances made to contractors were not certified by the officer supervising the work or by a technical officer and a record of such advances was not maintained.

437. **Controlled Forms.** Several partly used Local Purchase Order Books were filed away with completely used ones and in the books in use there were cases of signed local purchase orders not forwarded promptly to the suppliers. It was suggested that greater care should be taken with regard to the use of these forms.

438. **Tender Board Procedures.** Attention of the Accounting Officer was drawn to several cases where Tender Board procedures were not observed.

439. **Stores Accounting.** It was observed that in many instances the vouchers were not properly referenced to facilitate the verification of the entries in the relevant stores ledgers. In the circumstances it has not been possible to ascertain whether the stores were properly accounted for and used on the work for which they were purchased.

440. **Losses of Stores.** Five cases of losses of stores totalling \$760.35 as set out at Appendix (2), were reported in respect of the related financial year.

REVENUE ACCOUNTS

Revenue Control

441. **Revenue Accounting.** There has been no improvement in accounting for revenue collectible and collected. The unsatisfactory features mentioned at paragraph 284 of my 1968 Report existed in 1969.

442. **Arrears of Revenue.** A statement of arrears of revenue as at 31st December, 1969, has not been submitted. In the circumstances it has not been possible to determine the total arrears of revenue and ascertain whether effective control has been exercised to ensure prompt and satisfactory collection.

DEPOSITS FUND ACCOUNTS

Accounting Control

443. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Ministry's Advances and Deposits Accounts and the Accountant General's Records.

444. **Deposits.** One deposit account reflected a debit balance of \$3,702.78 at 31st December, 1969 and five accounts with credit balances totalling \$22,293.24 remained static throughout the year.

445. **Advances.** Two advance accounts remained static throughout the year, one with a debit balance of \$87454.75 and the other with a credit balance of \$6,535.88.

GENERAL ACCOUNT

Accounting Control

446. **Collection Procedures.** The attention of the Permanent Secretary was drawn to the fact that remittances received were not acknowledged promptly and that there was no evidence of check of the remittance book by the supervisory officer.

447. **Controlled Forms.** Several receipt books were not produced for examination and partly used receipt books were filed away with completed ones. It was observed that used receipt books were not returned promptly by Collectors. I am not satisfied that due care and attention were exercised in the control of these forms.

448. **Imprest.** Several unsatisfactory features were observed in the operation of the Chief Accountant's imprest. The annual Statement of Imprest Accounts prepared by the

Accountant General revealed that the ordinary imprest was short-retired by \$9,167.04. Information has been sought as to the reasons for the apparent short-retirement and what action has been taken to clear the accounts.

449. **Loss of Cash.** One case of loss of cash in the sum of \$8242.62 as set out at Appendix A(1) was reported in respect of the related financial year.

OTHER ACCOUNTS

Central Housing and Planning Authority

450. **Accounts.** The financial statements for the years 1966 to 1969 have not been submitted for audit.

MINISTRY OF LABOUR AND SOCIAL SECURITY

APPROPRIATION ACCOUNTS

Unauthorised Excesses

451. The sum of \$15,365.32 was overspent on three subheads and the sum of \$23.50 was spent on one unauthorised subhead as set out at Appendix B, without the approval of the National Assembly.

Unpresented Vouchers

452. Vouchers relating to cash payments made by the Accountant General \$11,448.51 and Crown Agents \$584.04 were not produced in support of expenditure totalling \$12,032.55.

453. **Head 60. Subhead 16 Old Age Pensions.** The regulation which required vouchers relating to the payment of Old Age Pensions to be forwarded to the Poor Law Commissioners as far as payments through the Sub-Treasury Mabaruma were concerned and the regulation relating to the provision by the Registrar General of monthly lists of deaths throughout the country of persons of 65 years or over were not observed. The procedure was for all payment vouchers to be checked at the Headquarters of the Social Assistance Department. I have requested that these procedures which are important aspects of internal control should be carried out.

Stores

454. **Stores Accounting.** Certain stores documents at the Palms were not properly preserved and were in a damaged condition. In the circumstances it was not possible to carry out an examination of the relevant stores accounts.

DEPOSITS FUND ACCOUNTS

Accounting Control

455. **Deposits Fund Accounting.** I have not been provided with certified reconciliation statements as required to be submitted in accordance with financial regulations and instructions. I was informed that the ledgers in respect of certain accounts were either misplaced or lost. In the circumstances I am not in a position to verify the accuracy of the balances on the Deposits Fund Accounts.

456. **Advances.** Advances totalling \$1,830 made in October 1969, to persons connected with the National Insurance Scheme have not been repaid at the date of this report. Four advance accounts, two with debit balances totalling \$349.99 and two with credit balances totalling \$3,013.86, remained static throughout the year.

GENERAL ACCOUNT

Accounting Control

457. **Imprest.** A record of Daily Composition of Cash Balances was not maintained in respect of the imprest at the Social Assistance Department. In the circumstances it did not appear that the imprest was being verified by a responsible officer.

OTHER ACCOUNTS

National Insurance Scheme

458. **Provision of Special National Insurance Stamps for Government use.** With a view to avoiding the possibility of National Insurance stamps purchased for official use being improperly utilised, I suggested that special National Insurance stamps should be printed for Government purposes. At date of this report this matter has not been finalised.

459. **Preliminary expenses National Insurance Scheme.** Preliminary expenses incurred by the Government in the establishment of the National Insurance Scheme totalled \$324,451 as shown in the Appropriation Accounts for 1968 and 1969. The Scheme has not yet refunded this amount to the Government.

MINISTRY OF FINANCE

APPROPRIATION ACCOUNTS

Unauthorised Excesses

460. Sixteen subheads were overspent by \$102,996.68 as set out at Appendix B without the approval of the National Assembly. Of this amount the sum of \$5,514.59 was covered by advances which were authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/1970 dated 13th February, 1970. The excess expenditure of \$97,482.09 on eleven subheads has not yet been approved by the National Assembly.

Liabilities not settled

461. I have not been provided with a list of unpaid accounts at the end of the financial year as required to be submitted to me in accordance with financial instructions. In the circumstances, I am not in a position to ascertain whether further excesses would have resulted in the subheads which showed excesses or on those which showed savings.

Unpresented Vouchers

462. Vouchers relating to cash payments made by the Accountant General \$32,210.19, the Crown Agents \$46,177.44, Sub-Treasuries \$119.55 and other Governments \$12,876.45 were not produced for audit in support of expenditure totalling \$91,383.63.

Expenditure Control

463. **Vote Accounting.** I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts. Attention was drawn to the unsatisfactory manner in which the Vote Accounts of a constituent Department were kept. There were cases of liabilities not entered in the Vote Accounts and the accounts not added to show the up-to-date position on the votes.

464. **Head 63. - Subhead 10 - Refunds of Revenue.** A number of applications for refunds of customs duties totalling \$21,468.40 was certified for payment after the expiration of the two-year limit prescribed in Section 51 of the Customs Ordinance, Chapter 309. As a result of this observation the law was amended in 1971 to allow payment to be made at any time provided the claim for a refund is made within the prescribed period of six months after the overpayment of duty.

465. **Delay in payment of duties overpaid.** Furthermore, there was a large number of applications on hand in respect of refunds of duties overpaid. The Management Services Division of the Public Service Ministry submitted recommendations in April, 1969, to improve the system of making refunds of revenue and deposits. The Comptroller explained that such recommendations, could not be implemented due to the difficulties arising from the lack of staff and office accommodation. At the date of this report the recommendations by the Management Services Division have not been implemented.

466. **Head 64. Subhead 1 - Personal Emoluments.** A Salaries Control Register required to be kept for the purpose of enabling supervisory officers at the time of certifying the payroll to verify its accuracy, was not maintained in accordance with financial instructions and the Salaries Register was not properly maintained. In the circumstances I am not in a position to satisfy myself entirely as to the accuracy of the payroll and the expenditure met from the Personal Emoluments vote.

467. **Head 66. Subhead 1 - Public Officers Pensions.** The expenditure of \$2,888,812.53 has been overstated by the sum of \$9,622.97 relating to pensions paid on inducement allowance to public officers during the year and which should have been transferred to Head 62 subhead 24 Overseas Service Aid Scheme.

Stores

468. **Stores Accounting.** Several cases of excesses and shortages were discovered in the audit of the stores of the Customs and Excise Department. As regards the item uniform, the Comptroller explained that several factors contributed towards the unsatisfactory manner in which the records for this item were maintained and that in the circumstances the records were meaningless. I am therefore not in a position to satisfy myself that these stores have been properly accounted for.

469. **Accidents.** Three cases of accidents involving estimated expenditure totalling \$1076.57, as set out at Appendix A(3) were reported in respect of the related financial year.

REVENUE ACCOUNTS

Revenue Control

470. **Revenue Accounting.** Evidence of reconciliation between the Revenue Registers kept by the Accountant General on behalf of the Secretary to the Treasury in the latter's capacity of Principal Receiver of Revenue and the Revenue Accounts, has not been seen. In the circumstances I am not in a position to satisfy myself that the records have been accurately kept.

471. **Head 3 Subhead 1 - Stamp Duty.** The amount of \$68,717.96 on this subhead is understated by \$48,000 which is the estimated value of stamps used for stamp duty purposes during the financial year.

472. **Head XVI External Loans.** The amount of \$5,389,275.40 under subhead 1 United Kingdom Development loans has apparently been overstated by the sum of \$188,221.00. The amounts on subheads 4, 7 and 8 have been understated as indicated in my comments at paragraphs 70 to 72. As regards subhead 4 a further difference of \$151,210.65 between the Revenue Register and the Revenue Account was observed. Of this difference the sum of \$104,284.88 was reflected as revenue receipts in the 1970 accounts. An explanation for the difference of \$46,925.77 has been sought.

473. **Arrears of Revenue.** A statement of arrears of revenue has not been submitted by the Secretary to the Treasury in his capacity as Principal Receiver of Revenue. It has not been possible to determine what is the total arrears of revenue and whether effective control had been exercised to ensure prompt and satisfactory collection of revenue.

CUSTOMS AND EXCISE DEPARTMENT

REVENUE ACCOUNTS

Revenue Control

474. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts and the Revenue Records maintained by the Comptroller of Customs and Excise in his capacity as Principal Receiver of Revenue, has not been seen. In the circumstances, I am not in a position to satisfy myself as to the accuracy of the Revenue Accounts.

475. **Register of Short landed Packages.** This register was not kept up-to-date and did not show all the revenue collectible from this source. A substantial amount of the revenue determined was collected after the unsatisfactory situation was brought to attention by my Department.

476. **Register of Short-Collections.** The Comptroller has admitted that the Register was not properly kept and that the amount of \$76,021 appearing therein as outstanding at 31st December, 1969 was more apparent than real as amounts collected were not all written off. The law has since been amended to facilitate collection.

477. **Private Warehouses Charges Register.** An examination of this Register disclosed that sums totalling \$22,584 were outstanding at 31st December, 1969, that accounts were not prepared with due care and that sufficient supervision was not exercised over the work of the Section concerned. It was admitted by the Comptroller that amounts

totalling \$9,184 in respect of the year 1969, were paid but were not written-off the Register and that further investigations into the other arrears were in progress.

478. **Consumption Tax.** An observation of apparent short-collections of \$166,769 was raised. Of this amount \$161,287 has been collected and the balance is under investigation.

479. **Jerquing.** This very important aspect of internal control has fallen seriously in arrears. In 1970, the jerquer's records revealed arrears for the year 1969, as follows:—

- (i) manifests for 322 ships were still in the transit sheds;
- (ii) 561 ships' manifests submitted from the transit sheds were not jerqued; and
- (iii) 1,360 aircrafts' manifests on hand were also not jerqued.

The Comptroller's explanation was sought for the delay in carrying out this function. As a result of this unsatisfactory state of affairs it has not been possible to determine whether all importation has been properly accounted for and that the revenue has been correctly assessed and collected.

480. **Patrolling of rivers and coastal waters and boarding of vessels.** A launch acquired for the purpose of patrolling the rivers and coastal waters was out of service for a considerable period during 1969. Another launch which was used for boarding of vessels was also under repairs towards the end of that year. Shipping agents' launches were used for boarding of vessels and when such launches were not available the vessels were boarded after mooring. In the circumstances the important revenue protection functions of patrolling the rivers and coastal waters and boarding vessels have not been satisfactorily performed.

481. **Customs Seizure Register.** The seizure register was not properly written up and consequently it was not possible to carry out a satisfactory examination of this record.

482. **Arrears of Revenue.** A statement of the arrears of revenue has not been submitted by the Comptroller of Customs and Excise. In the circumstances it has not been possible to determine the arrears of revenue and to ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

INLAND REVENUE DEPARTMENT

REVENUE ACCOUNTS

Revenue Control

483. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts and the revenue records maintained by the Commissioner of Inland Revenue in his capacity of Principal Receiver of Revenue, has not been seen. In the circumstances, I am not in a position to satisfy myself as to the accuracy of the Revenue Accounts.

484. **Filing System.** The card index of taxpayers' files was not properly kept. As a result there were several instances where more than one account was kept in respect of the same taxpayer. Revision of the system of indexing taxpayers' files has been suggested. The Commissioner has informed me that steps have been taken to improve the situation.

485. **Accounting for P.A.Y.E.** As a result of the failure of Ministries and Departments to account properly for P.A.Y.E. deducted from the salaries and wages of

officers and employees and the system in operation at the Inland Revenue Department it has not been possible for me to satisfy myself that P.A.Y.E. applied by the Commissioner of Inland Revenue against such taxpayers' assessments agree with the total revenue collected from this source.

486. **Penalty for the late payment of P.A.Y.E.** It has been observed that penalties for the late payment of P.A.Y.E. deductions from employees' salaries and wages have been waived by officers not authorised in accordance with the law but the authority for the waiver by the Commissioner has not been seen. Attention has been drawn to a substantial amount remaining outstanding in respect of penalties imposed for failure to pay P.A.Y.E. within the statutory period.

487. **Objections.** The position at 31st December, 1969 in respect of objections lodged and not yet finalised as compared with that at 31st December, 1968, has deteriorated as shown hereunder –

	31.12.68	31.12.69
Number of objections not finalised from previous years	2480	5114
Number of objections lodged during the year	3091	5482
Total objections to be dealt with	<u>5571</u>	<u>10596</u>
Total objections settled	457	678
Total objections not settled	<u>5114</u>	<u>9918</u>

The total tax involved in these objections is \$10,726,092. I have been informed that every effort is being made to finalise the objections as early as possible.

488. **Judgements.** Certain unsatisfactory features have been brought to attention in the writing up and balancing of the Judgment Debtors Register. Numerous judgments amounting to \$739,129 have been awarded in 1969 by the court, but at the date of this report a substantial amount remained outstanding.

489. **Licence Registers.** Several instances have been brought to notice where licence cards in respect of Trade and Motor Vehicles licences, sold at district offices and Police Stations were not properly written up. There was also in some cases lack of proper security measures and internal control. As a result, I am not satisfied that all licence fees payable have been collected.

490. **Licence Revenue.** Checks by revenue runners to ascertain whether all businesses have been licensed have not been satisfactorily carried out. I have been informed that inspection is subject to the availability of funds to pay travelling and subsistence allowance to officers.

491. **Entertainment Tax.** Attention has been drawn to several cases where cinema proprietors have not been complying with the statutory provisions in relation to the payment of entertainment tax.

492. **Arrears of Revenue.** The amount on the computer control card in respect of arrears of tax, includes credit balances and prepayments. The actual arrears of revenue at the end of 1969, could not therefore be determined. I have not been furnished with a statement of the arrears of revenue at the end of 1969.

MINISTRY OF FINANCE

DEPOSITS FUND ACCOUNTS

Accounting Control

493. **Deposits.** Thirty-nine deposit accounts showed debit balances totalling \$316,168.32 of which 10 with balances totalling \$25,189.16 remained static throughout the year; also 41 accounts with credit balances totalling \$219,373.96 remained static throughout the year.

494. **Advances.** Six advance accounts, four with debit balances totalling \$6,685.21 and three with credit balances totalling \$246,379.64 have remained static throughout the year.

GENERAL ACCOUNT

Accounting Control

495. **Imprests.** The annual Statement of Imprest Accounts prepared by the Accountant General revealed that the Comptroller's imprest was over-retired by \$15,083.01. Information has been sought as to the reasons for the apparent over-retirement and what action has been taken to clear the account.

496. **Remittances.** The annual Statement of Remittances prepared by the Accountant General revealed that there were four accounts with debit balances totalling \$1,258,178.27 and one with a credit balance of \$24,058.29. Information has been sought as to whether these accounts have been reconciled and cleared.

497. **Losses of cash.** Seven cases of losses of cash totalling \$25,006.76, as set out at Appendix A(1) were reported in respect of the related financial year.

PUBLIC CORPORATIONS

GuyanaCredit Corporation

498. **Accounts.** The audited accounts for the year ended 30th June, 1969 disclosed a net loss of \$421,036 after credit was taken of a reduction of interest of \$110,258 as a result of Resolution XXV passed by National Assembly on 21st August, 1969 which authorised the amount of Treasury advances totalling \$14,758,987.62 to be written down by \$3,173,672.67 due to bad debts written off by the Corporation at 30th June 1966. As a result of this write-off the accumulated deficit of the Corporation at 30th June, 1969 was reduced to \$1,716,717.

499. **Interest due to Treasury.** The Balance Sheet of the Corporation shows an amount of \$1,466,070 as owing to the Treasury as at 30th June, 1969.

Guyana Electricity Corporation

500. **Accounts 1969.** The audited accounts for the financial year ended 31st December, 1969 disclosed a net surplus of \$1,138,849 after provision for taxation of \$560,929. The General Reserve has thereby been increased to \$2,913,053.

501. **Dividends on Redeemable Stock.** No dividend for 1968 has been paid in respect of the Redeemable Stock of \$9,901,157.67 issued to Government.

502. **Taxation.** It has been decided to convert the Corporation's liability for income tax for 1968 and 1969 into a loan bearing interest at 8% per annum. The Secretary to the Treasury has been requested to state the amount of the tax liability and the action taken to reflect these amounts as loans in the Public Accounts.

FINANCIAL INSTITUTION

Bank of Guyana

503. **Accounts 1969.** The audited accounts for the year ended 31st December, 1969 reflect a net profit of \$2,511,620.50. The Statutory proportion of \$2,260,458.45 has been paid into the Consolidated Fund.

AUDIT OF OTHER ACCOUNTS

504. **Other Accounts.** The position with regard to the accounts other than the Public Accounts, required to be audited by me and for which separate Reports are submitted, is as follows:—

Description	Accounts to be audited for 1969	Accounts audited for 1969 as at 31.1.74	Organisations which did not present accounts for audit as at 31.1.74.	
			for 1969	for previous years
Authorities of the Government	4	3	1	1
Municipalities	2	2	—	—
Local Authorities	54	54	—	—
Special, Trust and other Funds	34	12	22	19
Trade Unions	58*	20	38	35
Other Statutory	5	2	3	2
Others	7	5	2	2
	164	98	66	59

*This figure includes 12 Trade Unions which have never submitted their accounts for audit.

505. **Audit of Financial Statements of Aid Donors.** I am required in accordance with agreements between the Government of Guyana and certain Aid Donors to audit the annual

financial statements relating to assistance given to the Government of Guyana. I have already certified the financial statements for 1968/69 in respect of loans made by the British Government.

CONCLUSION

506. I would like to express my appreciation of the work performed by all members of my staff and of the co-operation given by officers in Ministries and Departments and other public bodies, in enabling me to carry out my Constitutional Functions.

R. P. FARNUM,
Director of Audit.

Georgetown,
GUYANA.

30th September, 1974.

APPENDIX 'A'
(1) LOSSES OF CASH REPORTED

Description	Amount	Remarks
JUDICIARY		
rent fraud in respect of payment voucher made	\$ 195.50	Amount written off.
ged fraud - Magistrates Office Georgetown	<u>38.00</u>	Full amount recovered.
	<u>233.50</u>	
MINISTRY OF LOCAL GOVERNMENT		
eny by a Clerk	<u>460.45</u>	Not yet settled.
OFFICE OF THE PRIME MINISTER		
c and Enter and Larceny	<u>11,846.65</u>	Police recovered \$6,556.47
of Bail Money	120.00	L/Cpl. convicted.
ommitment Warrant 8/69	<u>53.00</u>	Written off.
	<u>173.00</u>	Written off.
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		
of cash at Mara Demonstration Station	81.45	Officer surcharged \$60.00
of cash advanced	81.00	and \$21.45 written off.
onoured Cheque 472554	310.40	Written off.
nor losses totalling	<u>70.00</u>	Not yet settled.
	<u>542.85</u>	
MINISTRY OF COMMUNICATIONS		
tage of cash - G.P.O. counters	150.00	Shortage made good.
tage of cash at Mc Kenzie Post Office	4,276.40	Officer convicted and
ged fraudulent withdrawal from P.O.S.B.		amount written off.
C No. 24334	400.00	Amount recovered and
		restored to Account
ged fraudulent withdrawal from P.O.S.B.		employee convicted
C No. 16409	550.00	Employee convicted.
		Amount written off against
ged fraudulent withdrawal from P.O.S.B.		P.O.S.B. funds
C No. 98858	1,350.00	Cheque for \$700 not cashed.
		Three employees surcharged.
eny by a Public Officer - Kitty P.O.	200.00	Employee convicted.
		\$148.69 recovered from
eny by a Public Officer Mck. P.O.	564.94	salary.
		Employee sentenced to
eny by a Public Officer	67.45	12 months imprisonment.
		Employee convicted.
eny of a Postal Packet	94.50	Restitution made.
		Employee convicted.
ged larceny of cash remitted from Ituni Postal		Restitution made.
gency to McKenzie Post Office	2,456.03	Amount written off.
Office Dept. - Loss of cash	<u>2,100.00</u>	Employee sentenced to one
		year's imprisonment
	<u>12,209.32</u>	
MINISTRY OF WORKS AND HYDRAULICS		
ged irregularity at L.B.I. Road Project	62.93	Amount refunded
aster's shortage	55.18	Officer surcharged 50%
		Balance written off.

Description	Amount	Remarks
	\$	
Alleged forgery of L.P.O.'s 075424, 075426 and 32643 - Central Accounting Unit	448.45	This amount representing 50% of value of goods, was paid to suppliers. Written off.
Alleged irregularity Mahdia/Annai Road Project	64.45	
Irregularity, Board and lodging expenses - Corentyne Road Project	45.00	Charged to public funds.
Alleged "false pretence" West Demerara Road Project	123.75	Officer dismissed.
Loss of Cash - Central Accounting Unit	772.50	Full amount restituted.
Proceedings - Obtaining money upon forged Instrument	200.00	Full amount restituted.
Paymaster's shortage	62.56	Officer surcharged 75% of loss.
Paymaster's shortage	111.91	Officer surcharged 75% of loss.
16 minor losses totalling	<u>924.14</u>	
	<u>2,870.87</u>	

MINISTRY OF EDUCATION

Misappropriation of Teachers' salaries	950.66	State Solicitor filed writ in pursuit of recovery.
Irregularities - Examinations Division	14,982.69	\$3,000 restituted and officer fined \$4,500 or one year's imprisonment. Matter not yet settled.
Loss of special equipment grant	87.00	Matter not yet settled.
Alleged fraud - Mon Repos Government School	9,599.93	Headmaster imprisoned.
Irregularity - Accounts Branch	432.00	Not yet settled.
6 minor losses totalling	<u>109.35</u>	
	<u>26,161.63</u>	

MINISTRY OF HEALTH

Shortage of cash at Mahaica Hospital	131.00	Employee surcharged full amount.
Fraudulent withdrawal from Ministry's Main Bank Account	860.00	Written off.
Revenue Unaccounted for at General Registrar's Office during 1966 - 1969	<u>1,694.60</u>	Matter considered closed.
	<u>2,685.60</u>	

MINISTRY OF HOUSING AND RECONSTRUCTION

Loss of Cash	<u>8,242.62</u>	Written off.
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MINISTRY OF FINANCE

Alleged irregularity - Inland Revenue	24,562.79	Not yet settled.
Re Cheque	112.50	Cheque not cashed. No loss to Government.
Re cheque	81.34	Charge to public funds.
Re cheque	141.13	Charged to public funds.
Suspected irregularity - Bamia Toll Station	100.00	Written off.
2 minor losses totalling	<u>9.00</u>	
	<u>25,006.76</u>	

Description	Amount	Remarks
SUMMARY		
	\$	
No.	Ministry/Department	
2	Judiciary	233.50
1	Ministry of Local Government	460.45
1	Office of the Prime Minister	11,846.65
2	Ministry of Home Affairs	173.00
5	Ministry of Agriculture and Natural Resources	542.85
11	Ministry of Communications	12,209.32
26	Ministry of Works and Hydraulics	2,870.87
11	Ministry of Education	26,161.63
3	Ministry of Health	2,685.60
1	Ministry of Housing and Reconstruction	8,242.62
7	Ministry of Finance	<u>25,006.76</u>
70		<u>90,433.25</u>
(2) LOSSES OF STORES REPORTED MINISTRY OF EXTERNAL AFFAIRS		
Loss of typewriter - Guyana Embassy Washington	480.00	Written off
MINISTRY OF INFORMATION		
Loss of spare wheel - Land Rover PT 392	<u>65.00</u>	do.
MINISTRY OF HOME AFFAIRS		
Loss of one welding torch	60.00	do.
Larceny of trooper's saddle with snuffle	228.00	do.
Loss of 43 gallons fryol	122.12	do.
Loss of component parts of Alkaline charger	2,000.00	do.
Loss of stores - Rupununi Insurrection:		
Arms - Lethem	1,710.25	do.
Annai	261.00	do.
Good Hope	291.60	do.
Wireless equipment	6,445.00	do.
Loss of Block-making machine	850.00	do.
Loss of tarpaulin	175.00	do.
Loss of ammunition - Rupununi uprising	<u>456.92</u>	do.
	<u>\$12 599.89</u>	
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		
Loss of Miscellaneous items between the years 1962 - 1969 at Central Horticultural Station Stores, East Demerara	338.16	do.
Loss of 1,457 lbs. of cabbage en route from Port Kaituma to Georgetown	364.25	do.
Loss of 12,130 lbs. of Potato seeds (Patrones) at C.A.S., Mon Repos	1,698.28	do.

Description	Amount	Remarks
	\$	
Loss of drawing office equipment - June 1966 - March 1969	232.60	Written off.
Loss of one 12 Volt battery - Tiperu drilling expedition	50.00	do.
Loss of three cows which were killed by a tiger, St. Ignatius Livestock Station†	450.00	do.
Loss of 1,620 coconut plants between 7.12.68 and 22.2.69, Essequibo Islands	81.00	do.
Loss of miscellaneous items at Central Horticultural Station, Atkinson Field	139.04	do.
Loss of an electric drilling machine and a No. 2 table vice - N.A. Fish Centre	142.75	do.
Loss of 89 lbs. Percloron as a result of an explosion, Mon Repos Livestock farm	92.56	do.
Loss of miscellaneous items en route between Mariwa and Georgetown	137.50	Value recovered from those concerned
	782.95	
44 minor losses totalling	<u>4,509.09</u>	

MINISTRY OF WORKS AND HYDRAULICS

Larceny of one 12 volt 19 plate Oldham battery	99.00	Written off.
Loss of four truck tyres	69.62	do.
Loss of 1,090 ft. B.M. purple heart boards	370.60	do.
Loss of one iron wheel at Barnwell, E.B. Essequibo	90.00	do.
Larceny of one oxygen and one acetylene regulator from Cedar Rapids Plant, Timehri	190.86	do.
Loss of one green tarpaulin	181.81	do.
Loss of motor vehicle parts - Electrical Inspections Division	300.00	do.
Loss of one drainboard sink and electrical equipment	130.00	do.
Larceny of two twelve volt batteries	219.99	do.
Loss of one Good Enough Pump at Agricola	436.59	do.
Larceny of insulated cables - Electrical Inspections Division	200.00	do.
Loss of parts from Land Rovers PZ 2567, GT 143 and GT 147	300.00	do.
Larceny of one Exide battery	55.00	do.
Loss of one tarpaulin	181.00	do.
Loss of 3,651 rubber rings, P.W.S.	752.35	do.
Loss of one tachometer, Government Compound, New Market Street	126.35	do.
Larceny of Delco Remy Starter - 12 volts	84.00	do.
Loss of one 17 plate 6 volt battery	60.00	do.
Loss of 6 pieces purple heart 30 x 1½	75.00	do.
Break and enter and larceny - Agricola Pump House	114.25	do.
Damage to 103 sacks cement	114.84	do.
Loss of one Marconi GH. 25 Radio Telephone Set	850.00	do.
Loss of 150 ft. wire rope, 7 turn buckles and 7 shackles from Survey beacons	91.50	do.
Larceny of motor vehicle parts - Lorry GG 84	196.00	do.
Loss of wooden boat	175.00	do.
Loss of 3 fuel pumps from dragline DL 63 and DL 74	200.00	do.
Larceny of 20 H.P. Johnson outboard motor	476.08	do.
Larceny of 11 asbestos pipes	77.00	do.

Description	Amount	Remarks
	\$	
Loss of 34 - 6" Asbestos pipes	1,291.35	Written off.
Larceny of one Munroe Automatic Water Level Recorder at Durabana Creek, Essequibo	300.00	do.
Larceny of pipe fittings, tools etc.	80.45	do.
Loss of 8 valves	68.84	do.
Loss of wooden boat "Canje"	200.00	do.
Loss of one tarpaulin and other articles	133.35	do.
Loss of 5 crescent spanners, 1 clock, 2 hack-saws and 1 - 14" wrench	54.74	do.
Loss of Rations - Pakaton Stores	214.15	do.
Loss of Rations - Surama Stores	78.19	do.
Loss of Rations - Surama Stores	185.90	do.
Loss of tools from Trailer GV 88, TL75M	53.81	do.
Loss of parts from GH 606	155.06	do.
Loss of two welding guager	143.16	do.
Loss of articles, Essequibo	99.36	do.
Loss of one oscillating fan	85.00	do.
Larceny of 12 greenheart planks	61.20	do.
Loss of one model 8 avometer, two desk fans and 100 ft. steel tape	210.00	do.
Loss of 47 - 1 gallon tins of paint	384.12	Written off.
Larceny of 11 tins Torginal paint	80.85	do.
Loss of 2 Dodge Radiators	200.00	do.
Larceny of mechanical lock, Fort Wellington	111.40	do.
Loss of one Dumpy Level	450.00	do.
Loss of tools	1,127.80	do.
Loss of articles from No. 63 Well Site	618.87	do.
Loss of Koker Wheel	75.00	do.
Loss of tools	490.35	do.
Loss of equipment due to sinking of boat "Puma"	1,672.71	do.
Loss of second-hand boat "Puma"	850.00	do.
Larceny of one green tarpaulin	142.46	Cost recovered.
Loss of 149 gallons gasolene	52.15	Employee surcharged.
Alleged fraud - Hydraulics Store	22.80	Written off. Employee fined \$150.00 or 3 months imprisonment.
Loss of articles on Pontoon W/T. 1	98.49	Employee surcharged.
Loss of one adding machine, one typewriter and two desk fans - Rebuild Workshop	1,185.00	Written off. Matter with State Solicitor to recover \$592.50.
Loss of one Honing H. W.	60.00	Employee surcharged.
Falsified entries in log book - 132 gallons gasolene	50.55	Not yet settled.
Larceny of dieselene and tools	57.75	do.
92 minor losses of stores totalling	1,633.99	
13 reports on Stock verification shortages	2,212.51	
	<u>21,208.20</u>	

Description	Amount	Remarks
\$		
MINISTRY OF EDUCATION		
Larceny of desks and benches, Clonbrook Government School	45.00	Written off.
Larceny of radio and trophies Lancaster Government School	60.00	do.
Larceny of library books - Belvedere Government School	80.75	do.
Larceny of Sewing machines etc. - Abrams Zuil Government School	336.01	do.
Larceny of miscellaneous articles - Enterprise Government School	199.10	do.
Larceny of books - Bush Lot Government School	116.32	do.
Larceny of 1 microscope - Belvedere Government School	250.00	do.
Loss of 2 spare wheels and hydraulic Jack - School Feeding Division	320.00	do.
Loss of 2 Lawn Mower wheels - Q.C. Compound	140.00	do.
Larceny of articles from Q.C. compound	143.50	do.
Break and enter and larceny of handicraft tools Diamond Government School	525.60	do.
Larceny of battery from School Feeding Division	65.00	do.
Break & Enter & Larceny - Lusignan Government	107.14	do.
Loss of 12 volumes Oxford Junior Encyclopaedia - Abrams Zuil Government School	120.96	do.
Break and enter and larceny of Handicraft equipment - Vryheid's Lust Government	844.47	do.
Larceny of one Cam-dwell tractometer - Technical Institute	200.00	do.
Break & Enter & Larceny - McKenzie All Age	141.52	do.
Break & Enter & Larceny - Diamond Domestic Centre	374.29	do.
Break & Enter & Larceny L.B.I. Government	144.76	do.
Break & Enter & Larceny - Georgetown Home Economics Centre	150.40	do.
Larceny - Ruimveldt Government School	69.79	do.
Break & Enter & Larceny - Georgetown Handicraft Centre	132.15	do.
Break & Enter & Larceny - Fort Ordinance Government	147.00	do.
Break & Enter & Larceny - Line Path Secondary	79.25	do.
Larceny of sewing machine & 2 burner stove	250.00	do.
Break & Enter & Larceny - Mibicuri Government	121.02	do.
Larceny of school furniture - Ocean View Uitvlugt	Unknown Value	do.
Loss of 87 books - Gibraltar/Courtland Government	do.	do.
Loss of 165 books - Mibicuri Government School	do.	
Larceny of radio - Helena Government School	130.00	Headmaster surcharged \$26.20
Larceny of articles - Lodge Government School	340.44	Watchman surcharged \$170.20
Larceny of microscope etc. - Manchester Government	616.50	Microscope valued \$600.00 recovered.
Larceny of handicraft equipment	187.16	
51 cases of minor losses totalling	819.31	
	<u>7,257.44</u>	
MINISTRY OF HEALTH		
Loss of one Lucas magneto and twelve Coleman Vapourisers - Charity Dispensary	149.04	Written off.
Loss of 60 bottles Tetracycline syrup - Government Pharmacy	126.00	do.
Loss of Sundry items of stores - Government Pharmacy	128.30	do.
Loss of 96 shirts from motor lorry GY 382	288.00	do.
Loss of 1 Cub Master Drill - P.H.G.	55.00	do.
Loss of stores from gasoline bond - Kamarang	224.19	do.
Loss of fish, beef & pork - Lethem Hospital	186.11	do.

Description	Amount	Remarks
	\$	
Loss of 4 cartons Milo & 6 cartons Vita Cup from Tractor GM 976	274.00	Employees surcharges \$273.99
12 minor losses totalling	<u>175.43</u>	
	<u>1,606.07</u>	

MINISTRY OF HOUSING AND RECONSTRUCTION

Loss of Sanitary Fittings	76.92	Written off.
Loss of tools - South Ruimveldt	258.55	do.
Loss of aluminium ladder	80.00	Full amount recovered.
Loss of Ferguson tractor generator	69.50	do.
Losses of stock disclosed at stock verification	<u>275.38</u>	Not yet settled.
	<u>760.35</u>	

SUMMARY

No.	Ministry/Department	Amount
1	Ministry of External Affairs	480.00
1	Ministry of Information	65.00
11	Ministry of Home Affairs	12,599.89
55	Ministry of Agriculture and Natural Resources	4,509.09
169	Ministry of Works and Hydraulics	21,208.20
84	Ministry of Education	7,257.44
20	Ministry of Health	1,606.07
5	Ministry of Housing and Reconstruction	<u>760.35</u>
346		<u>48,486.04</u>

(3) LIST OF ACCIDENTS REPORTED

PRIME MINISTER

Accident involving G.D.F. PZ 1723	1,030.57	Officer surcharged \$515.29
Accident involving Office of the Prime Minister's vehicle GZ 3531	56.98	Charged to public funds.
Accident involving Office of the Prime Minister's Land Rover PP 78	700.00	Charged to Public funds.
Accident involving G.D.F. Land Rover PV 433	60.00	Charged to Public Funds.
Accident involving Heilo Super Courier (H - 295) aircraft 8R - GCV - substantially damaged (no value given)	Not stated	Report made to Gov. Gen. in accordance with Air Navigation (Investigation of Accidents) Regulations 1952.
	<u>\$1,847.55</u>	

MINISTRY OF EXTERNAL AFFAIRS

Accident involving Ford Lincoln Continental Caracas with car F - 49988	<u>\$386.29</u>	\$258.75 recovered from insurer of car F - 49988
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MINISTRY OF ECONOMIC DEVELOPMENT

Accident involving Land Rover PS 760	<u>\$125.00</u>	\$25.00 recovered.
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Description	Amount	Remarks
MINISTRY OF INFORMATION		
Accident involving Land Rover PK 701	<u>\$80.00</u>	Charged to public funds.
MINISTRY OF HOME AFFAIRS		
Accident involving Police car PR 588	\$94.70	Charged to public funds.
Accident involving Police Volkswagen car PT 258	117.64	Charged to public funds.
Accident involving Police Austin car PO 87	50.69	Charged to public funds.
Accident involving Police Jeep PW 639	102.00	Charged to public funds
Accident involving Police Motor Cycle C 7398	118.41	Charged to public funds
Accident involving Police Jeep PW 637	54.60	Charged to public funds.
Accident involving Police Car PR 589	362.27	Charged to public funds.
Accident involving Police Van PZ 825	55.68	Charged to public funds
Accident involving Police Motorcycle CA 370	91.60	Charged to public funds
Accident involving Police Motor Cycle CA 378	149.00	Charged to public funds
Accident involving Police Cabin Cruiser Launch II	300.00	Charged to public funds
Accident involving Police Gladiator Jeep PY 205	224.00	Charged to public funds
Accident involving Police Motor Cycle CA 365	236.15	Charged to public funds
Accident involving Police Motor Cycle CA 377	69.90	Charged to public funds
Accident involving Police Motor Cycle CA 362	198.00	Charged to public funds
Accident involving Police Car PO 80	671.85	Charged to public funds
Accident involving Police Volkswagen Car PR 919	118.11	Charged to public funds
Accident involving Police Motor car PR 588	3,000.00	Motor car written off.
Accident involving Police Land Rover PP 79	1,000.00	Vehicle condemned by board of Survey.
Accident involving Police Station Wagon PY 88	1,271.30	Officer surcharged \$317.82
Accident involving Police Motor cycle CA 365	170.80	Officer surcharged \$85.40
Accident involving Police Land Rover PT 269	148.61	Officer surcharged \$125.00
Accident involving Police Lorry GV249	161.40	Officer surcharged \$161.40
Accident involving Police Car PY 911	153.38	Officer surcharged \$153.38
Accident involving Police Car PY 914	198.00	Officer surcharged \$110.00
Accident involving Police Motor cycle CA 378	156.88	Officer surcharged 117.66
Accident involving Police Motor Cycle CA 364	167.61	Officer surcharged 88.81
Accident involving Police Gladiator Van GY 476	597.02	Officer surcharged 200.00
Accident involving Police Lorry GP 267	233.96	Officer surcharged 218.96
Accident involving Police Crash Truck GY 567	276.57	Officer surcharged 138.28
Accident involving Police Motor Car PY 913	314.34	Officer surcharged 314.34
Accident involving Police Station Wagon PZ 4699	148.11	Officer surcharged 148.11
Accident involving Police Gladiator Jeep PW 659	379.72	Full amount recovered
Accident involving Police Farley Davidson Cycle CA 4403	242.00	Full amount recovered
Accident involving Police Motor Car PZ 2717	88.40	Charged to public funds
Accident involving Police Motor Car PY 911	1,195.00	Officers surcharged \$597.50
-do- Land Rover PP 447	786.60	Officer surcharged \$393.00
-do- Motor Cycle CA 368		
-do- with GW 603	616.92	Full amount recovered from insurer of GW 603

Description	Amount	Remarks
	\$	
Accident involving Police Motor Cycle CA 3872 with Motor Car PK 101	817.47	The sum of \$673.20 was accepted from insurer in settlement
Accident involving Police Motor Car PL 764	1,000.00	Sale proceeds \$50.00
Damage to Traffic Lights - PT 490	94.00	Full amount recovered.
Damage to .30 Carbine	84.00	Officer surcharged \$84.00.
Accident involving Dodge Fire Truck GV 468	80.00	Charged to public funds.
Accident involving Water Tender No. 4 (LD 851)	60.00	do.
Accident involving Fire Service Vehicle PL 763	250.00	do.
Accident involving Fire Car PR 929	2,020.00	Vehicle written off and sold for \$50.
Accident involving Fire Ambulance PP 310	2,800.00	Vehicle written off.
Accident involving Fire Ambulance PZ 3058	60.00	Officer surcharged \$30.00.
Accident involving Morris Ambulance PZ 3057	405.00	Officer surcharged \$135.00
Accident involving Fire Service Car PL 766	52.37	Full amount recovered.
Accident involving Water Tender GD 609 with PE 640	3,628.00	The sum of \$2,250 was accepted in settlement.
Accident involving Water Lorry GV 271	64.42	The sum of \$64.42 was accepted in settlement.
Accident involving Launch "Edgar K" - Mazaruni Prison	58.28	Charged to public funds.
Accident involving National Reg. Land Rover PZ 1831	60.00	do.
29 minor accidents totalling	647.14	
	<u>26,501.00</u>	

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Accident involving Land Rover PZ 3763	75.00	Charged to Public funds.
Accident involving Land Rover PZ 2640 and pedal cyclist	-	Pedal cyclist compensated \$62.21 being cost of repairs to bicycle
Accident involving Morris Pick-Up GZ 321	65.00	Charged to public funds.
Accident involving Minor J2 Van GO 201 & Cars PM 248 and PX 501	10.00	Owner of PM 248 compensated in the sum of \$528.56.
4 minor accidents involving the sum of	<u>25.19</u>	

MINISTRY OF COMMUNICATIONS

Accident involving Land Rover PY 942	Not stated	Not yet settled. Min. did not furnish - information on cost of repairs etc.
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MINISTRY OF WORKS AND HYDRAULICS

Accident involving GR 624 & private car PZ 2623	350.00	Compensation in the sum of \$16,350 paid to owner and occupants of PZ 2623 and driver surcharged \$1,200.
Accident involving Lorry GW 84	6,283.60	Authority to write off not yet granted

Description	Amount	Remarks
	\$	
Accident involving Lorry GW 136 with private car PM 46	842.60	Judgment obtained against driver of PM 46 in the sum of \$400.
Accident involving Lorry GM 114	109.01	Charged to public funds.
Accident involving Motor Car PV 922	114.86	do.
Accident involving Lorry GZ 2636	1,500.00	do.
Accident involving Paint Marking machine	71.43	do.
Accident involving Land Rover PW 480	67.21	do.
Accident involving Internal Travelall PZ 873	316.91	do.
Accident involving Water Tender GR 649	375.73	do.
Damage to 2 Field Coils of an Alternator	476.00	Written off inventory.
Accident involving Land Rover PR 512	158.24	Officer surcharged \$30.00
Accident involving Lorry GZ 2286 & private motor cycle 8620	-	Motor-cyclist compensated \$350.00 and driver surcharged \$175.00
Accident involving Lorry GX 2286	1,086.90	Officer surcharged \$543.45.
Accident involving Lorry GO 920	600.00	Driver surcharged \$300.00.
Accident involving Lorry GF 866 & private motor car PP 876	-	Compensation in the sum of \$1,399.36 paid to owner of PP 876.
Accident involving Lorry GZ 2291 & private vehicle PZ 2573	179.74	Full amount recovered from owner of PZ 2573.
Accident involving GF 865	546.59	Vehicle sold for \$651.50
Accident involving Lorry GR 634	500.00	Officer surcharged \$500.00
Accident involving Lorry GJ 209	93.56	Amount recovered.
Accident involving Pressure Distributor GR 994	405.11	Operator surcharged \$60.76.
Accident involving Lorry GR 612 & private vehicle GS 573	70.46	Full amount recovered
Accident involving GR 654 & private car PZ 2855	-	Full amount recovered from owner of GS 573. Compensation in the sum of \$421.37 paid to owner of PZ 2855 and driver surcharged \$210.68.
Accident involving Lorry GZ 2538 & private vehicle PV 995	20.00	Compensation in the sum of \$175.00 paid to owner of PV 995 and driver surcharged \$19 \$195.00.
Accident involving Lorry GM 431 and a donkey cart	11.48	Compensation paid to owner of donkey & cart in the sum of \$1,600 and driver surcharged \$500.
Destruction of boat at Issano landing	325.00	Written off inventory.
Damage to dragline DL/40	153.37	Operator surcharged \$153.37

Description	Amount	Remarks
	\$	
Damage to Tractor by fire TR/43	300.00	Charged to public funds.
Accident involving Lorry GF 866 and private lorry PH 664	4,000.00	State Solicitor to pursue recovery from owner of PH 664.
Damage to one trashed Tent by fire	60.00	Written off from inventory.
Damage to Land Rover PW 608	258.40	Officer surcharged \$258.40.
Damage to Toll Station by private lorry GD 658	98.00	Recovered from owner of private lorry GD 658.
Damage to dragline DL/3	115.25	Charged to public funds.
Accident involving Truck GT 288 and private vehicle PZ 2894	400.00	Amount recovered from private party.
Damage to a bridge and three guard posts by private van GL 954	78.71	Owner of van died in the accident. Amount charged to public funds.
Accident involving Water Tender GV 920 and hire car HZ 2028	-	Compensation in the sum of \$50.00 paid to owner of HZ 2028 and driver surcharged full amount.
Accident involving cars PV 922, PV 923, PT 366 and hire car HM 821	2,018.55	Owner of HM 821 compensated \$400. Drivers of PV 922 and PT 366 surcharged \$222.53 and \$175.80 respectively.
49 minor accidents totalling	<u>820.91</u>	
	<u>22,837.62</u>	

MINISTRY OF EDUCATION

Accident involving Lorry No. GT 305	300.00	Driver surcharged \$150.00
1 minor accident	<u>25.04</u>	
	<u>325.04</u>	

MINISTRY OF HEALTH

Accident involving Truck GN 251	105.00	Officer surcharged \$26.25.
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MINISTRY OF FINANCE

Accident involving Volkswagen Kombi PT 466	312.00	Officer surcharged \$78.00.
Accident involving Volkswagen PY 594	697.22	Officer surcharged \$600.00
Accident involving Commer Mini Bus PZ 5175	67.35	Charged to public funds.
	<u>1,076.57</u>	

SUMMARY

No.	Ministry/Department	Amount
5	Prime Minister	1,847.55
1	Ministry of External Affairs	386.29
1	Ministry of Economic Development	125.00
1	Ministry of Information	80.00
83	Ministry of Home Affairs	26,501.00

No.	Description	Amount	Remarks
	Ministry/Department		
8	Ministry of Agriculture and Natural Resources	175.19	
1	Ministry of Communications	Not stated	
86	Ministry of Works and Hydraulics	22,837.62	
2	Ministry of Education	325.04	
1	Ministry of Health	105.00	
3	Ministry of Finance	1,076.57	
		<u>53,459.26</u>	

APPENDIX B
SUMMARY OF EXCESSES AND UNAUTHORISED EXPENDITURE

Service	Head	No. of Subheads Exceeded	Total of Excesses on Subheads	Excess expenditure covered by Contingencies Fund Warrant	Financial Paper	
					No.	Amount
DIVISION II - JUDICIARY			\$	\$		\$
Supreme Court of Judicature	2	1	281.42			
DIVISION III - PARLIAMENT	4	2	407.09			
DIVISION IV - OTHER SERVICES NOT UNDER MINISTERIAL CONTROL						
Ombudsman	6	1	7.64			
Public and Police Service Commissions	7	1	43.79			
DIVISION V - PRIME MINISTER						
Office of the Prime Minister and Cabinet	9	3	12,281.59			
Guyana Defence Force	10	5	525,868.12			
Capital	V	6	555,909.74			
DIVISION VI - PUBLIC SERVICE MINISTRY						
Public Service Ministry	11	2	822.24			
Capital	VI	1	21,113.36			
DIVISION VII - MINISTRY OF EXTERNAL AFFAIRS						
Ministry of External Affairs	12	6	43,556.35	33,396.05	1/70	33,500.00
DIVISION VIII - MINISTRY OF ECONOMIC DEVELOPMENT						
Ministry of Economic Development ..	13	4	23,252.95			
Interior Development	14	6	61,776.42			
Capital	VIII	5	224,332.58			
DIVISION IX - ATTORNEY GENERAL						
Attorney General	15	2	508.65			
Official Receiver	16	4	1,178.27	959.63	1/70	16,800.00
Deeds Registry	17	1	45.31			
DIVISION X - MINISTRY OF INFORMATION						
Ministry of Information	18	6	14,111.09	4,069.00	1/70	4,069.00
DIVISION XI - MINISTRY OF HOME AFFAIRS						
Ministry of Home Affairs	19	5	142,641.39	21,102.64	1/70	25,737.00
Police	20	8	138,217.56			
Prisons	21	3	1,053.16			
Fire Protection Service	22	2	2,232.85			
Printery	23	1	4,098.45			
Capital	XI	2	103,633.59			
DIVISION XII - MINISTRY OF LOCAL GOVERNMENT						
Ministry of Local Government.. ..	25	2	88.07			

Service	Head	No. of Subheads Exceeded	Total of Excesses on Subheads	Excess expenditure covered by Contingencies Fund Warrant	Financial Paper	
					No.	Amount
			\$	\$		\$
DIVISION XIII - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES						
	26	2	3,797.89			
Agriculture	27	12	98,647.64	17,485.47	1/70	35,000.00
Forests	28	2	92.54			
Geological Surveys & Mines	29	2	3,269.36			
Lands	30	1	249.46			
Capital - Agriculture	XIII	6	1,905,300.68			
DIVISION XIV - MINISTRY TRADE	XIV	1	1,541.54	1,541.54	1/70	11,439.00
DIVISION XV - MINISTRY COMMUNICATIONS						
Civil Aviation	35	2	13,082.38			
DIVISION XVI - MINISTRY OF WORKS AND HYDRAULICS						
Annually Recurrent	37	6	137,913.60			
Capital - Ministry of Works and Hydraulics	XVI	3	191,690.58			
DIVISION XVII - MINISTRY OF WORKS AND HYDRAULICS IERD/IDA Projects	XVII	1	4,063.48			
DIVISION XVIII - MINISTRY OF EDUCATION						
Ministry of Education	38	2	437.99			
Primary, Multi-Lateral and Secondary Schools	40	1	10,176.60			
Technical Institute	43	3	40,139.39			
Queen's College	45	1	67.73			
Capital - Ministry of Education	XVII	5	216,067.97	79,629.96	1/70	201,670.00
DIVISION XIX - MINISTRY OF HEALTH						
Ministry of Health	49	2	3,730.95			
X-Ray	52	3	5,826.15			
Hospitals & Dispensaries	53	3	11,968.53			
Capital - Ministry of Health	XVIII	1	830.26	830.26	1/70	1,835.00
DIVISION XX - MINISTRY OF HOUSING & RECONSTRUCTION						
Ministry of Housing and Reconstruction	56	1	872.58			
Capital - Ministry of Housing and Reconstruction	XIX	4	68,913.98			
DIVISION XXI - MINISTRY OF LABOUR AND SOCIAL SECURITY						
Ministry of Labour and Social Security	58	1	781.59			
Employment Exchange Service	59	1	97.73			
Special Assistance	60	1	14,486.00			
Capital - Ministry of Labour and Social Security	XX	1	23.50			

Service	Head	No. of Subheads Exceeded	Total of Excesses on Subheads	Excess expenditure covered by Contingencies Fund Warrant	Financial Paper	
					No.	Amount
			\$	\$		\$
DIVISION XXI - MINISTRY OF FINANCE						
Ministry of Finance	61	1	2,517.41	2,500.00	1/70	2,500.00
Accountant General	62	4	11,714.53	1,629.59	1/70	2,050.00
Customs and Excise	63	2	568.55			
Inland Revenue	64	5	17,962.39	1,385.00	1/70	2,600.00
Pensions and Gratuities	66	4	70,233.80			

APPENDIX C
LIABILITIES NOT SETTLED AT 31st DECEMBER, 1969.

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION II - JUDICIARY					
HEAD 3 - MAGISTRATES					
S.H. - 3 - Miscellaneous	622.69	1,155.30		532.61	
	622.69				
DIVISION III - PARLIAMENT					
HEAD 4 - PARLIAMENT OFFICE					
S. H. - 5 - Telephones	12,887.96	1,460.87			11,427.09
	12,887.96				
DIVISION IV - OTHER SERVICES NOT UNDER MINISTERIAL CONTROL					
HEAD 8 - PUBLIC PROSECUTIONS					
S.H. 3 - Transport and Travelling	334.32	295.24			39.08
5 - Telephones	200.23	61.62			138.61
7 - National Insurance	484.70	462.00			22.70
	1,019.25				
DIVISION V - PRIME MINISTER					
HEAD 9 - OFFICE OF THE PRIME MINISTER AND CABINET					
S. H. 1 - Personal Emoluments ..	614.92		8,899.32		9,514.24
2 - Transport and Travelling	3,010.04	2,248.25		294.26	761.79
3 - Miscellaneous	361.37	555.63			3,370.80
5 - Telephones	3,393.64	22.84		397.00	
7 - Training Expenses	21.70	418.70		5,700.55	
8 - Government Entertainmen	289.36	5,989.91			
9 - Remuneration of Ministerial Private Secretaries	6,84	2,637.66		2,630.82	
10 - Community Development Workers	221.00	2,066.29		1,845.29	
12 - Grants to Voluntary Youth and Social Welfare Organisations	950.00	1,850.00		900.00	
13 - Promotion of Youth Work	377.01	2,415.79		2,038.78	3,004.28
14 - Upkeep of Residence	74.06		2,930.22		
15 - Maintenance and Operation of Vehicles	8.04		452.05		460.09
16 - Maintenance of Youth Camps	25.70	2,641.40		2,615.70	
	9,353.68				

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION V - PRIME MINISTER					
S.H. 1 - Food Programme	471.78		5,041.38		5,513.16
2 - Community Development Projects	55,929.18		9,623.17		65,552.35
5 - Youth Development.. ..	31,754.35		19,380.79		51,135.14
7 - National Efficiency Campaign	1,118.54	15,886.00		14,767.46	
9 - Miscellaneous (U.K. Loan) Projects	12,198.89		294,961.92		307,160.81
10 - Miscellaneous (Public Works) Projects.. ..	32,514.24		226,686.82		259,201.06
	<u>133,986.98</u>				
DIVISION VI - PUBLIC SERVICE MINISTRY					
HEAD 11 - PUBLIC SERVICE MINISTRY					
S.H. 4 - Telephones	2,982.26		702.49		3,684.75
5 - Library and Publications	100.80	319.71		218.91	
6 - Official Entertainment	156.00	378.50		222.50	
	<u>3,239.06</u>				
DIVISION VIII - MINISTRY OF ECONOMIC DEVELOPMENT					
HEAD 13 - MINISTRY OF ECONOMIC DEVELOPMENT					
S.H. 1 - Personal Emoluments ..	14.70	36,172.21		36,097.51	
2 - Transport and Travelling	93.12		650.00		743.12
3 - Miscellaneous	15.00		420.65		435.65
8 - Preparation of Control Price Index	157.50	352.41		194.91	
10 - Data Processing Cards Stat.	10.00	5,016.83		5,006.83	
20 - Agriculture Census	37.75	10,249.29		10,211.54	
21 - Population Census	427.94	112,968.49		112,540.55	
22 - Con. Expenditure Surveys	534.50	27,566.35		27,031.85	
	<u>1,290.51</u>				
HEAD 14 - INTERIOR DEVELOPMENT					
S.H. 1 - Personal Emoluments ..	32.52	8,887.77		8,855.25	
2 - Transport & Travelling	4,342.53		4,682.34		9,024.87
3 - Miscellaneous	23.08		274.19		297.27
4 - Uniforms	29.35	350.70		321.35	
5 - Entertainment Expenses	50.00	177.93		127.93	
8 - Maintenance of Land & Water Transport ..	5,301.92		15,002.10		20,304.02
10 - Materials & Equipment..	116.40	2,053.51		1,937.11	
13 - Miscellaneous Exp.-Rest Houses	720.93	172.40			548.53
16 - Amerindian Welfare Scholarship Fund and Books	1,294.99	457.97			837.02
	<u>11,911.72</u>				

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
DIVISION VIII - MINISTRY OF ECONOMIC DEVELOPMENT					
S. H. 3 - Co-op. Development ..	1,755.11	114,629.27		112,874.16	
4 - Integrated Planning ..	4,448.43	10,568.60		6,120.17	
5 - Hydro Power Investigation	1,053.10	208,826.36		207,773.26	
6 - Specialist Assistance..	67.01		15,635.24		15,702.25
7 - Feasibility Studies ..	457.00	1,243,217.94		1,242,760.94	
8 - Rest Shelters-Hostels..	1,817.39		18,575.99		20,393.38
10 - General Development ..	2,331.28		2,040.98		4,372.26
11 - Roads	48.82	8,545.78		8,496.96	
13 - Amerindian Education ..	84.00	980.74		896.74	
15 - Purchase of Equipment..	5,134.00	44,398.95		39,264.95	
16 - Resettlement	116,023.43		118,064.21		304,087.64
17 - Co-op. Credit Bank	648.00	2,730.64		2,082.64	
	133,867.57				
DIVISION X - MINISTRY OF INFORMATION					
HEAD 18 - MINISTRY OF INFORMATION					
S.H. 2 - Transport and Travelling	36.00		816.39		852.39
3 - Miscellaneous	4.50		215.24		219.74
5 - Telephones	8,369.08	3,771.35		1,318.07	4,597.73
7 - Distribution Expenses..	89.03	1,407.10			
8 - Purchase & Production.. of Films, Photographs	30.00		7,835.09		7,865.09
9 - Maintenance of Equipment	110.33	4.68			105.65
10 - Broadcasting (Gen.) ..	8.73	13,297.68		13,288.95	
12 - Maintenance & Operation of vehicles	158.64		1,059.61		1,218.25
13 - Exhibitions & Fairs ..	26.75	262.60		235.85	
14 - Preservation of Archives	2.70	1,300.91		1,298.21	
15 - Processing of Technical Information	12.60	1,820.01		1,807.41	
17 - Expenses Film	62.00	1,667.04		1,605.04	
19 - Publishing and Publicising	1,034.86	20,083.70		19,048.84	
	9,945.22				
DIVISION XII - MINISTRY OF LOCAL GOVERNMENT					
HEAD 25 - MINISTRY OF LOCAL GOVERNMENT					
S. H. 3 - Miscellaneous	22.59	395.07		372.48	
12 - Miscellaneous Expenses - County & Rest Houses	44.18	665.28		621.10	
	66.77				

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION XII - MINISTRY OF LOCAL GOVERNMENT					
S.H. 1 - Establishment of New Local Authorities ..	6,278.00	39,291.25		33,013.25	
	6,278.00				
DIVISION XIII - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
HEAD 26 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
S.H. 2 - Transport and Travelling	73.00		2,905.89		2,978.29
3 - Miscellaneous	44.40	668.02		623.62	
5 - Telephones	11,852.99	1,322.61			10,530.38
	11,970.39				
HEAD 27 - MINISTRY OF AGRICULTURE					
S.H. 2 - Transport and Travelling	921.17	613.03			308.14
3 - Miscellaneous	18.25		9,176.88		9,195.13
4 - Library & Publications..	33.89	608.38		574.49	
5 - Water Transport	73.25	2,983.63		2,910.38	
6 - Laboratories & Equipment Maintenance	3,264.40	2,638.08			626.32
9 - Purchase, Production & Distribution of Seeds & Plants	439.76		8,480.25		8,920.01
11 - Central Agricultural Station Mon Repos ..	560.54	45,305.03		44,744.49	
12 - Maintenance of Dist. Offices, Demonstration Stations	140.50		917.80		1,058.30
14 - Extension Services ..	311.25	4,736.80		4,425.55	
15 - Veterinary Prevention Measures	177.00		17,485.47		17,662.47
16 - Plant Pest Preventive Measures	8.11	3,557.64		3,549.53	
17 - Agriculture Economic Survey	133.93		770.66		904.59
18 - Artificial Insemination Service	23.07	7,324.75		7,301.68	
21 - Fisheries Division (Marine)	642.99	1,398.92		755.93	
24 - Progressive Farmers' Scheme	427.00	3,784.97		3,357.97	
25 - M.A.R.D.S. Experimental Station	1.33	767.85		766.52	
26 - Agricultural Stations - Maintenance & Operation	3,427.85	16,163.88		12,736.03	
28 - Essequibo Estates ..	1,942.23	7,999.51		6,057.28	
29 - Government Estates, West Demerara	5.00	175.94		170.94	
31 - Black Bush Polder Land Development Scheme ..	390.50	866,082.52		865,692.02	
32 - Amazon - Charity.. ..	12.67	79.62		66.95	

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 27 - MINISTRY OF AGRICULTURE (CONT'D.)					
S.H. 33 - Mara Land Development Scheme	24.17	3,830.97		3,806.80	
34 - Garden of Eden Land Development Scheme..	2.66	9,594.68		9,592.02	
35 - Onverwagt Land Development Scheme..	9.53		2,126.71		2,136.24
36 - Cane Grove - La Bonne Mere - Maintenance of Agriculture Holdings and Drainage and Irrigation Works	3,712.68	4,755.51		1,042.83	
37 - Wauna Land Development Scheme	392.74	3,109.71		2,716.97	
45 - Refunds of Revenue ..	1,150.35	30,732.49		29,582.14	
48 - National Exhibition of Local Produce	993.07	34,918.29		33,925.22	
	19,239.89				
HEAD 28 - FORESTS					
S.H. 1 - Personal Emoluments ..	15.00	48,704.51		48,689.51	
2 - Transport and Travelling	14.50	2,342.54		2,328.04	
3 - Miscellaneous	40.89		87.98		128.87
5 - House Rent	21.00	559.00		538.00	
6 - Maintenance & Operation of Land & Water Transport	454.94	3,953.51		3,498.57	
11 - Forest Stations	1,375.55	1,261.12			114.43
12 - Investigations and Research	8.32	1,295.95		1,287.63	
13 - Silviculture	60.00	227.57		167.57	
	1,990.20				
HEAD 30 - LANDS					
S.H. 2 - Transport and Travelling	228.46	3,819.57		3,591.11	
3 - Miscellaneous	42.00		249.46		291.46
6 - Labour & Rations for Labour	2.88	2,974.02		2,971.14	
7 - Land & Water Transport	117.00	6,427.23		6,310.23	
8 - Materials, Equipment and Instruments ..	965.74	12,331.13		11,365.39	
13 - Investigation of Applications	34.00	13,668.53		13,634.53	
	1,390.08				
DIVISION XIII - CAPITAL					
S.H. 12 - F.A.O. Regional Fisheries Project..	1,800.00	21,493.98		19,693.98	
15 - Development of Beef, Cattle and Other Livestock	995.08	5,078.27		4,083.19	
16 - Diversification & Development of Agriculture	3,617.40		26,371.10		29,988.50

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION XIII - CAPITAL (CONT'D.)					
S.H. 17 - Land Development Projects	1,114.32		1,106,847.63		1,107,961.95
20 - Preliminary Investigations ..	2,661.62	18,350.86		15,689.24	
22 - Atkinson/Mackenzie Land Development Project	223.94		672.36		896.30
27 - Forest Industries Development and Survey	2,262.58	848,322.68		846,060.10	
29 - Central Timber Manufacturing Plant	1,390.22	23,126.73		21,736.51	
31 - Topographic Surveys	24.09	34,029.90		34,005.81	
32 - Geological Surveys..	514.59	331,784.47		331,269.88	
34 - Assistance to Miners	2,939.11	27,593.46		24,654.35	
	17,542.95				
DIVISION XV - MINISTRY OF COMMUNICATIONS					
HEAD 33 - POST OFFICE					
S.H. 1 - Personal Emoluments..	3,943.51	65,462.01		61,518.50	
2 - Transport & Travelling	695.20	369.68			325.52
3 - Miscellaneous	135.85	1,328.76		1,192.91	
4 - Telephones	4,608.90	31,999.31		27,390.41	
5 - Lighting	97.32	6,500.42		6,403.10	
6 - Upkeep, Motor Transport	124.29	2,004.92		1,880.63	
10 - Stores and Equipment	492.40	7,039.43		6,547.03	
12 - Conveyance of Mails..	454.08	58,933.13		58,479.05	
22 - Philatelic Services..	435.44	1,706.32		1,270.88	
	10,986.99				
HEAD 35 - CIVIL AVIATION					
S.H. 2 - Transport & Travelling	190.70	1,483.19		1,292.49	
3 - Miscellaneous	148.20		986.38		1,134.58
4 - Maintenance of Vehicles	1.00	1,683.22		1,682.22	
6 - Maintenance of Interior Airfields	3,685.00	3,875.30		190.30	
11 - Safety & Navigational Aids	2,743.05	4,369.61		1,626.56	
	6,767.95				
DIVISION XVI - MINISTRY OF WORKS & HYDRAULICS					
HEAD 36 - MINISTRY OF WORKS AND HYDRAULICS - ESTABLISHMENT					
S.H. 1 - Personal Emoluments ..	1,006.82	478,803.73		477,796.91	
2 - Transport and Travelling	74.58				74.58
3 - Miscellaneous	30.55	45.40		14.85	
7 - Maintenance and Operation of vehicles	1,648.07				1,648.07

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 36 - MINISTRY OF WORKS AND HYDRAULICS - ESTABLISHMENT (CONT'D.)					
S.H. 13 - Maintenance and Operation of Electrical Plants and Radio Equipment	2,853.49	11,162.08		8,308.59	
16 - Hydrographic Surveys ..	200.43	1,310.38		1,109.95	
17 - Engineering Surveys ..	7.18	2,713.19		2,706.01	
	5,821.12				
HEAD 37 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT					
S.H. 1 - Maintenance of Public Buildings	3,725.97		15,168.14		18,894.11
4 - Maintenance of Furniture for Quarters and Offices	21.12	6,897.66		6,876.54	
6 - Maintenance of Compounds and Paths	346.16	57,165.39		56,819.23	
7 - Electric Power and Lighting of Buildings.	50,625.82	1,228.40			49,397.42
10 - Roads	6,225.28	167,966.12		161,740.84	
12 - Maintenance and Operation of Materials Laboratory	14.95	339.30		324.35	
13 - Maintenance and Running Expenses, Water Transport	834.22	27,524.51		26,690.29	
14 - Lorry Transportation Recurrent Services ..	6,805.94	40,392.91		33,586.97	
15 - Stone Crushing Plant, Makouria	1,409.80		230,231.80		231,641.60
17 - Maintenance of Plant and Equipment	8,323.79	5,301.39			3,022.40
19 - Sea Defences - Maintenance and Reconditioning	74.31	6,501.98		6,427.67	
20 - Maintenance of Drainage and Irrigation Works in other than Declared Areas	61.23	61.74		.51	
24 - Maintenance of Pure Water Supply Systems	1,751.02	83,945.58		82,194.56	
26 - Unallocated Stores	54,490.93		347,440.70		401,931.63

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
		\$	\$	\$	\$
DIVISION XVI - MINISTRY OF WORKS & HYDRAULICS					
S.H. 1 - Boerasirie Internal Works	1,129.00	122,696.43		121,567.43	
3 - Tapakuma Extension ..	130.00	53,891.59		53,761.59	
5 - Black Bush Front Lands	21.50				21.50
7 - Miscellaneous Works and Equipment	191.00	145,150.72		144,959.72	
13 - Essequibo Roads ..	220.40	1,823.88		1,603.48	
15 - West Demerara Roads ..	97,280.65	1,196,426.55		1,099,145.90	
17 - Corentyne Roads.. ..	1,898.00		189,309.66		191,207.66
18 - East Bank Berbice Roads	65.25	25,829.79		25,764.54	
32 - Other Buildings - Minor Works etc. ..	6,196.63	80,754.80		74,558.17	
33 - Sea and River Defences	4,330.22	2,026,964.07		2,022,633.85	
34 - Water Supply	4,210.63	1,934,889.27		1,930,678.64	
38 - Purchase of Office Equipment etc. ..	3.20	28,847.34		28,844.14	
39 - Hydrometeorology ..	184.10	25,103.86		24,919.76	
	<u>115,860.58</u>				
DIVISION XVII - CAPITAL. MINISTRY OF EDUCATION					
S.H. 1 - Primary, Multi-Lateral and Secondary.. ..	61,171.16		19,629.96		80,801.12
3 - Science, Home Economics & Handicraft Facilities	644.05		122,962.78		123,606.83
17 - Technical Institute, Georgetown	461.18	9,796.16		9,334.98	
	<u>62,276.39</u>				
DIVISION XVIII - MINISTRY OF HEALTH					
HEAD 49 - MINISTRY OF HEALTH					
S.H. 1 - Personal Emoluments ..	85.06		3,510.01		3,595.07
2 - Transport & Travelling	37.95	723.70		685.75	
3 - Telegrams	100.52	326.40		225.88	
6 - Pharmacy and Poisons Board	184.00	1,075.11		891.11	
	<u>407.53</u>				
HEAD 50 - MEDICAL					
S.H. 1 - Personal Emoluments ..	11,836.55	45,842.17		34,005.62	
2 - Transport & Travelling	3,276.96	3,081.21			195.75
4 - Medical Library.. ..	5.29	53.07		48.78	
6 - Uniforms	282.00	6,556.08		6,274.08	
8 - Maintenance of Compounds	337.00	2,371.05		2,034.05	
10 - Equipment & Supplies P.H.I.'s etc. ..	.96	1,499.23		1,498.27	
11 - U.S.A.I.D. Surplus Food Distribution	15.79	7,959.16		7,943.43	
12 - Post Mortem Exams. ..	161.70	1,175.00		1,013.30	

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 50 - MEDICAL (CONT'D)					
S.H. 16 - Health Exhibits	25.00	725.35		700.35	
21 - Mosquito Control Service	580.87	29,014.75		28,433.88	
22 - B.C.G. Programme	58.88	1,535.60		1,476.72	
24 - Health Education	20.25	13.47			6.78
25 - Polio Rehabilitation	414.96	3,624.10		3,209.14	
	17,016.21				
HEAD 51 - BACTERIOLOGICAL					
S.H. 1 - Personal Emoluments	765.00	41,457.78		40,692.78	
2 - Transport & Travelling.. ..	107.35	367.96		260.61	
5 - Electricity and Fuel	90.75	768.13		677.38	
7 - Instruments, Supplies etc.	277.06	3,678.25		3,401.19	
9 - Research Fund	72.00	393.84		321.84	
	1,312.16				
HEAD 52 - X-RAY					
S.H. 1 - Personal Emoluments	218.80		4,318.21		4,537.01
4 - Books & Publications	181.18	154.60			26.58
6 - X-Ray Supplies.. ..	277.18		1,082.02		1,359.20
7 - Maintenance of X-Ray Equipment	691.59		425.92		1,117.51
	1,368.75				
HEAD 53 - HOSPITALS AND DISPENSARIES ETC.					
S.H. 1 - Personal Emoluments	6,706.60	181,225.68		174,519.08	
2 - Transport & Travelling.. ..	3,717.82	823.11			2,894.71
3 - Miscellaneous	215.90	63.39		152.51	
4 - Dietary	19,597.62	232,878.49		213,280.87	
5 - Sanitary, Fuel & Light.. ..	29,053.31		10,329.03		39,382.34
6 - Furniture & Equipment	1,508.55		1,488.45		2,997.00
7 - Rental of Lands and Buildings	40.00	460.00		420.00	
8 - Funerals	305.64	1,327.48		1,021.84	
9 - Water Transport	665.06	376.40			288.66
10 - Refunds of Revenue - Hospital Fees	24.90	6,692.63		6,667.73	
11 - Clothing and Bedding	2,775.71	37,043.29		34,267.58	
12 - Bakery	779.15	198.44			580.71
13 - Maintenance & Operation of Vehicles	3,223.00	118.73			3,104.27
15 - Drugs & Medical Appliances etc.	34.00	41,555.10		41,521.10	
16 - Tobacco and Extras.. ..	2,238.45	154.90			2,083.55
17 - Fodder and Harness for Draught Animals	34.29	541.83		507.54	
18 - Patients' Entertainment	20.26	380.61		360.35	
19 - Upkeep of Grounds and Drainage.. ..	803.41	6,506.82		5,703.41	
20 - Conveying Sick Persons from Interior to Hospital	3,607.67	2,630.10			977.57

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
HEAD 58 - HOSPITALS AND DISPENSARIES ETC. (CONT'D)	\$	\$	\$	\$	\$
S.H. 21 - Travelling facilities for Relatives and Visitors - Best Hospital	148.09	2,958.84		2,810.75	
25 - Renewal of Bedsteads at Public Hospitals ..	26.25	1,041.67		1,015.42	
28 - Printery, Canje Hospital	230.00		151.05		381.05
34 - Occupational Therapy ..	733.20	173.54			559.66
36 - Medical Services - Matthews Ridge/Port Kaituma	28.80	146,094.67		146,065.87	
	76,517.68				
HEAD 54 - ANALYST					
S.H. 1 - Personal Emoluments ..	68.20	20,828.15		20,759.95	
3 - Miscellaneous.. .. .	1.00	7.36		6.36	
	69.20				
HEAD 55 - REGISTRATION, IMMIGRATION, BIRTHS, ETC.					
S.H. 2 - Transport & Travelling	49.02	33.72			15.30
	49.02				
CAPITAL DIVISION HEAD XVIII					
MINISTRY OF HEALTH					
S.H. 1 - Rural Hospitals, Health Centres, Dispensaries	83.00	72,990.46		72,907.46	
7 - Nutritional Survey ..	194.84	43,821.44		43,626.60	
8 - Environmental Sanitation Programme	906.47		830.26		1,736.73
	1,184.31				
DIVISION XIX - MINISTRY OF HOUSING AND RECONSTRUCTION					
HEAD 56 - MINISTRY OF HOUSING AND RECONSTRUCTION					
S.H. 3 - Miscellaneous	40.10	255.02		214.92	
6 - Books & Publications ..	36.95	230.85		193.90	
10 - Materials for Maintenance of Government Housing Estates	974.80	16,392.87		15,418.07	
	1,051.85				

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 57 - TOWN & COUNTRY PLANNING					
S.H. 3 - Miscellaneous	20.00	72.79		52.79	
	20.00				
DIVISION XIX - CAPITAL - MINISTRY OF HOUSING AND RECONSTRUCTION					
S.H. 3 - Self Help Housing	3,369.29		4,058.84		7,428.13
14 - Housing Fund	2,993.74		64,202.37		67,196.11
	6,363.03				

APPENDIX D
ERRORS OF CLASSIFICATION
AMOUNTS OF \$250.00 AND OVER BROUGHT TO NOTICE TOO LATE
FOR ADJUSTMENT IN THE ACCOUNTS FOR THE YEAR 1969

1. Admitted By the Accounting Officer.

Allocated To			Should have been Allocated To	
Head	Sub-Head	Amount	Head	Sub-Head
		\$		
1. Governor General	1	5,664.50	1. Governor General	7
7. Public & Police Service Commissions	1	435.17	32. Ministry of Communications ..	1
10. Guyana Defence Force ..	3	264.22	10. Guyana Defence Force	8
-do-	3	13,398.00	-do-	7
-do-	7	1,712.00	-do-	9
-do-	9	9,892.00	-do-	7
-do-	8	1,464.82	-do-	3
-do-	20	25,261.32	-do-	3
-do-	14	1,810.57	-do-	19
-do-	23	17,286.93 Cr.	-do-	101
-do-	23	1,046.60	-do-	14
-do-	10	434.74	V. Prime Minister	3
-do-	20	1,200.00	-do-	3
-do-	8	650.00	-do-	3
V. Prime Minister.. ..	10	6,096.40	XVII. Ministry of Education.. ..	1
-do-	4	2,723.61	V. Prime Minister	10
-do-	10	1,379.98	XVII. Ministry of Education.. ..	1
		84,621.19		
12. Ministry of External Affairs	6	1,975.68	18. Ministry of Information ..	19
VIII Ministry of Economic Development	3	280.40	13. Ministry of Economic Development	2
25. Ministry of Local Government	10	703.20 Cr.	X. Sundry Contributions and Other Receipts.. ..	5
36. Ministry of Works and Hydraulics - Establishment	7	540.00	36. Ministry of Works and Hydraulics - Establishment	8
37. Ministry of Works and Hydraulics - Annually Recurrent ..	1	3,698.49	37. Ministry of Works and Hydraulics - Annually Recurrent	4
-do-	10	2,445.64	XVI. Ministry of Works and Hydraulics	12
-do-	20	3,803.07	37. Ministry of Works and Hydraulics - Annually Recurrent	21
-do-	26	2,036.38	XVI. Ministry of Works and Hydraulics	33
XVI. Ministry of Works and Hydraulics	22	1,163.42	36. Ministry of Works and Hydraulics - Establishment	13
-do-	32	7,965.36	31. Ministry of Trade	12
		21,652.36		

Allocated To			Should have been Allocated To		
Head	Sub-Head	Amount	Head	Sub-Head	
		\$			
40. Primary, Multilateral and Secondary Schools	10	739.90	20. Ministry of Home Affairs - Police		41
38. Ministry of Education	8	2,692.00	38. Ministry of Education.. ..		1
40. Primary, Multilateral and Secondary Schools	5	725.00	XVI. Ministry of Works and Hydraulics		38
40. Primary, Multilateral and Secondary Schools	13	1,303.00	XVI. Ministry of Works and Hydraulics		38
		<u>5,459.90</u>			9

In addition there were 34 misallocations under \$250.00 each totalling \$3,031.03 which were brought to notice too late for adjustment.

2. Not yet settled.

Allocated To			Should have been Allocated To	
Head	Subhead	Amount	Head	Subhead
		\$		
3. Magistrates	8	731.64	2. Supreme Court of Judicature ..	9
V. Prime Minister.. ..	3	10,070.18	10. G.D.F.	7
VII. Ministry of External Affairs	5	4,811.51	VII. Ministry of External Affairs..	1
-do-	2	10,287.65	-do-	1
		15,099.16		
VIII. Ministry of Economic Development	4	1,992.00	XVI. Ministry of Works and Hydraulics	38
-do-	3	1,934.68	-do-	38
-do-	4	1,931.32	-do-	38
-do-	5	578.40	-do--	38
		6,436.40		
22. Ministry of Home Affairs Fire Protection	7	442.98	XI. Ministry of Home Affairs.. ..	16
-do-	5	831.30	-do-	16
20. Ministry of Home Affairs - Police ..	14	980.00	-do-	19
		2,254.28		
27. Agriculture	1	451.98	27. Agriculture	7
XIII. Ministry of Agriculture and Natural Resources..	17	71,949.54	XIII. Ministry of Agriculture and Natural Resources.. ..	19
		72,401.52		
XV. Ministry of Communications ..	27	19,348.12	XV. Ministry of Communications ..	25
37. Ministry of Works and Hydraulics - Annually Recurrent	26	2,392.84		
-do-	1	5,886.75	XVI. Advances - D & I. Board	
			XVI. Ministry of Works and Hydraulics	32
-do-	1	59,094.42	37. Ministry of Works and Hydraulics - Annually Recurrent	30
37. Ministry of Works and Hydraulics - Annually Recurrent	12	4,302.00	XVI. Ministry of Works and Hydraulics	37
XVI. Ministry of Works and Hydraulics -	14	555.26	XVI. Ministry of Works and Hydraulics	16
-do-	16	15,283.72	XVI. Ministry of Works and Hydraulics	37
-do-	16	300.00	XVI. Ministry of Works and Hydraulics	18
-do-	20	780.98	37. Ministry of Works and Hydraulics - Annually Recurrent	10
-do-	25	470.24	35. Ministry of Communications - Civil Aviation	16
-do-	14	284.15	36. Ministry of Works and Hydraulics - Establishment..	2

Allocated To			Should have been Allocated To		
Head	Subhead	Amount	Head	Subhead	
		\$			
XVI. Ministry of Works and Hydraulics	17	590.10	36. Ministry of Works and Hydraulics - Establishment		2
XVIA. Ministry of Works and Hydraulics IBRD/IDA	4	30,692.00	XVIIA. Ministry of Education - IBRD/IDA		6
		120,632.46			
53. Ministry of Health - Hospitals and Dispensaries	1	1,189.12	53. Ministry of Health - Hospitals and Dispensaries..		19
56. Ministry of Housing and Reconstruction	10	22,816.84	V. Prime Minister		10
64. Ministry of Finance - Inland Revenue .. .	6	262.50	64. Ministry of Finance - Inland Revenue		3

In addition there were 20 misallocations under \$250.00 each, totalling \$1,763.55 which were brought to notice too late for adjustment.

AUDIT CERTIFICATE

The Annual Statements, Balance Sheets, Appropriation and Revenue Accounts for the year 1969, listed in the schedule below have been examined in accordance with the provisions of Article 116 of the Constitution of Guyana and the Financial Administration and Audit Ordinance, 1961. I have obtained all information and explanations that I have required, and I certify, that in my opinion the Annual Statements, Balance Sheets, Appropriation and Revenue Accounts exhibit a correct view of the public accounts and records subject to my Report dated 30th September, 1974.

R. P. FARNUM,
Director of Audit.

Georgetown
Guyana
30th September, 1974.

SCHEDULE

SECTION 1

Statement of Receipts and Payments of the Consolidated Fund
Statement of Statutory Expenditure
Statement of Expenditure for the year on Heads and Divisions as compared with the Estimates of Expenditure
Balance Sheet of the Consolidated Fund
Statement of Receipts and Payments of the Contingencies Fund
Balance Sheet of the Contingencies Fund
Balance Sheet of the Deposits Fund
Balance Sheet of the General Account
Statement of Current Assets and Liabilities
Statement of Public Debt
Statement of outstanding Loans and Advances made from the Consolidated Fund
Statement of outstanding Loans or Credits guaranteed by the Government.

SECTION 11

Appropriation Accounts of Accounting Officers.
Revenue Accounts of Principal Receivers of Revenue.

**PUBLIC ACCOUNTS OF GUYANA FOR THE YEAR
ENDED 31ST DECEMBER, 1969**

SECTION I

ACCOUNTS SUBMITTED BY THE ACCOUNTANT GENERAL

(Section 7 (1) and (2) (a) of the Financial Administration and Audit Ordinance 1961)

STATEMENT NO.	Page No.	DESCRIPTION
1	2	Statement of Receipts and Payments of the Consolidated Fund
2	12	Statement of Statutory Expenditure
3	25	Statement of Expenditure for the year on Heads and Divisions as compared with the Estimates of Expenditure.
4	30	Balance Sheet of the Consolidated Fund.
5	32	Statement of Receipts and Payments of the Contingencies Fund.
6	33	Balance Sheet of the Contingencies Fund.
7	34	Balance Sheet of the Deposits Fund.
7A	36	Statement of Balances held on Deposit
7B	37	Statement of Outstanding Advances
8	38	Balance Sheet of the General Account.
9	40	Statement of Current Assets and Liabilities.
10	42	Statement of the Public Debt .
11	62	Statement of outstanding Loans and Advances made from the Consolidated Fund.
12	76	Statement of outstanding Loans or Credits guaranteed by the Government.

CONSOLIDATED FUND. The Fund has been established by Article 109 of the Constitution of Guyana which provides that all revenues or other moneys raised or received by the Government shall be paid into the Fund, subject to certain exceptions mainly concerned with other funds established for any specific purpose by an Act of Parliament. Withdrawals from the Consolidated Fund are made in accordance with the Constitution or by any Act of Parliament or where the issue has been authorised by an Appropriation Act.

CONTINGENCIES FUND. The Fund has been established in accordance with Section 19 of the Financial Administration and Audit Ordinance 1961 by way of issues from the Consolidated Fund. The Minister of Finance is empowered under this Section to make advances to meet urgent and unforeseen expenditure for which no other provision exists or which will cause an excess on the sum provided for the service by the Appropriation Act for that year and such expenditure cannot without injury to the public interest be postponed until adequate provision is made by the National Assembly.

DEPOSITS FUND. The Fund has been established under Section 17 of the Financial Administration and Audit Ordinance 1961, into which are paid the balances held on deposit in respect of any special funds established by law or otherwise of any other deposits except trust funds or in certain circumstances such amounts as authorised by the

Minister of Finance to be issued from the Consolidated Fund. The Minister of Finance may authorise the making of advances from the Deposits Fund to a prescribed limit or such greater sum as the National Assembly may by resolution direct.

GENERAL ACCOUNT. This account has been administratively established with effect from 1st January, 1969. Withdrawals from the Consolidated Fund and advances from the Contingencies Fund are in the first instance paid into this account and remittances are made therefrom to the Accounting Officers to enable disbursements to be made in respect of the various services authorised by the Constitution, Appropriation Act or any other Act of Parliament. The introduction of this account has facilitated the movement of funds between the Funds, as well as between Ministries and Departments. At the close of the accounts for each financial year, the balance on the account is required to be surrendered to the Consolidated Fund.

STATEMENT OF STATUTORY EXPENDITURE. This statement shows the expenditure charged during the financial year upon the Consolidated Fund by the Constitution of Guyana or by any Act of Parliament except an Appropriation Act.

STATEMENT OF EXPENDITURE FOR THE YEAR. This statement shows the expenditure for the year including Statutory Expenditure on the Heads and Divisions as compared with the Estimates of expenditure.

STATEMENT OF CURRENT ASSETS AND LIABILITIES. This statement is a consolidation of the Balance Sheets of the Consolidated Fund, Deposits Fund and Contingencies Fund.

STATEMENT OF PUBLIC DEBT. This statement shows the extent of short and long term borrowings by the Government as authorised by an Act of Parliament as well as the extent of the Sinking Funds provided to meet the repayment of "Funded" loans.

STATEMENT OF OUTSTANDING LOANS AND ADVANCES FROM THE CONSOLIDATED FUND. The statement shows the loans and advances made from issues authorised by an Appropriation Act from the Consolidated Fund.

STATEMENT OF OUTSTANDING LOANS OR CREDITS GUARANTEED BY THE GOVERNMENT. This statement shows the guarantees as authorised by an Act of Parliament or a resolution of the National Assembly given by the Government and the extent of the obligations at the close of the financial year. The obligations are those of a guarantor and only in particular circumstances become actual liabilities of the Government.

STATEMENTS

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MEMORANDUM

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CONSOLI STATEMENT OF RE CURRENT

Head No.	Receipts	Estimate	Total Receipts	Amount under Estimates	Amount Over Estimate
		\$	\$	\$	\$
1.	Customs and Excise ..	62,642,000.00	57,834,382.56	4,807,617.44	-
2.	Inland Revenue	41,977,200.00	38,837,237.91	3,139,962.09	-
3.	Other Tax Revenue ..	770,000.00	656,158.39	113,841.61	-
4.	Fees, Fines, etc. ..	2,348,450.00	2,840,991.93	-	492,541.93
5.	Interest	2,120,000.00	523,721.63	1,596,278.37	-
6.	Rents, Royalties, Etc.	2,241,050.00	2,431,246.33	-	190,196.33
7.	Land Development Schemes	1,110,500.00	754,456.93	356,043.07	-
8.	Post Office, Telegrams and Telephones.. ..	2,800,000.00	2,563,049.76	236,950.24	-
9.	Miscellaneous Underta Undertakings	2,420,000.00	2,517,164.47	-	97,164.47
10.	Sundry Contributions and Other Receipts ..	985,100.00	988,185.39	-	3,085.39
	Carried Forward ..	119,114,300.00	109,946,595.30	10,250,692.82	782,988.12

FEDERAL FUND EXPENDITURES AND PAYMENTS ACCOUNT

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount under Provision
		\$	\$	\$	\$
1.	Governor General	88,386	93,632	89,400	4,232
2.	Supreme Court of Judicature ..	759,856	792,357	740,200	52,157
3.	Magistrates	654,557	667,209	636,900	30,309
4.	Parliament Office	502,450	661,156	598,038	63,118
5.	Audit	260,156	272,707	270,157	2,550
6.	Ombudsman	30,719	31,528	31,378	150
7.	Public and Police Service				
	Commissions	280,146	285,923	184,236	101,687
8.	Public Prosecutions.. .. .	115,197	125,612	125,612	-
9.	Office of the Prime Minister..	448,691	583,501	539,501	44,000
10.	Guyana Defence Force	3,576,167	4,643,792	4,643,792	-
11.	Public Service Ministry	239,925	288,756	228,328	60,428
12.	Ministry of External Affairs..	2,250,031	2,344,210	2,344,209	1
13.	Ministry of Economic Development	1,412,858	1,475,261	1,435,260	40,001
14.	Interior Development	355,135	361,135	361,135	-
15.	Attorney General	243,974	253,873	253,873	-
16.	Official Receiver	90,156	105,559	105,156	403
17.	Deeds Registry.. .. .	106,770	108,471	107,000	1,471
18.	Ministry of Information	782,416	805,263	704,000	101,263
19.	Ministry of Home Affairs.. ..	642,806	830,196	757,273	72,923
20.	Ministry of Home Affairs - Police	7,289,351	7,710,600	7,424,451	286,149
21.	Ministry of Home Affairs - Prisons	1,071,183	1,078,357	1,006,645	71,712
22.	Ministry of Home Affairs - Fire Protection Services ..	925,244	939,972	754,092	185,880
23.	Ministry of Home Affairs - Printery.. .. .	739,548	741,280	700,164	41,116
24.	Ministry of Home Affairs - Probation and Welfare Services	345,117	366,276	342,995	23,281
25.	Ministry of Local Government..	723,838	755,122	755,121	1
26.	Ministry of Agriculture and Natural Resources.. .. .	974,507	1,203,908	1,203,907	1
27.	Ministry of Agriculture and Natural Resources - Agriculture	3,422,883	4,449,235	3,610,733	838,502
28.	Ministry of Agriculture and Natural Resources - Forests	530,926	539,168	539,166	2
29.	Ministry of Agriculture and Natural Resources - Geological Surveys and Mines	462,603	470,604	470,603	1
30.	Ministry of Agriculture and Natural Resources - Lands	736,425	752,426	744,425	8,001
31.	Ministry of Trade	167,813	1,110,982	1,110,982	-
32.	Ministry of Communications ..	262,422	269,444	269,443	1
33.	Ministry of Communications - Post Office	2,566,420	2,801,232	2,801,232	-
34.	Ministry of Communications - Transport and Harbours Department	2,000,000	2,520,000	2,520,000	-
35.	Ministry of Communications - Civil Aviation	351,487	438,638	438,638	-

Statement 1 -continued

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Provision
		\$	\$	\$	\$
36.	Ministry of Works, Hydraulics - Establishment	3,254,998	3,423,126	3,378,125	45,001
37.	Ministry of Works, Hydraulics - Annually Recurrent	6,825,472	7,306,572	7,306,572	-
38.	Ministry of Education	3,028,845	3,524,458	3,524,458	-
39.	Ministry of Education - In Service Teachers Training Programme.. .. .	113,911	114,293	114,293	-
40.	Ministry of Education - Primary, Multilateral and Secondary Schools	12,265,918	12,456,038	12,456,038	-
41.	Ministry of Education - Practical Instruction Centres	547,471	552,287	552,287	-
42.	Government Training College.	185,918	186,661	186,661	-
43.	Ministry of Education - Technical Institute	398,068	409,641	409,641	-
44.	Ministry of Education - Carnegie School of Home Economics	104,942	105,208	104,308	900
45.	Ministry of Education - Queen's College.. .. .	335,107	338,559	338,559	-
46.	Ministry of Education - Bishops' High School	237,534	239,338	239,338	-
47.	Ministry of Education - Anna Regina Secondary School	102,567	102,909	102,909	-
48.	Ministry of Education - Berbice High School	174,024	174,695	174,695	-
49.	Ministry of Health	628,281	638,185	638,185	-
50.	Ministry of Health - Medical..	2,386,437	2,478,528	2,478,528	-
51.	Ministry of Health - Bacteriological	290,019	312,024	312,024	-
52.	Ministry of Health - X-Ray ..	155,677	167,367	167,367	-
53.	Ministry of Health - Hospitals and Dispensaries	7,119,210	7,252,860	7,252,860	-
54.	Ministry of Health - Analyst..	117,071	122,382	122,382	-
55.	Ministry of Health - Registration, Immigration, Births, etc.	117,921	119,636	119,636	-
56.	Ministry of Housing and Reconstruction.. .. .	1,232,718	1,263,792	1,263,790	2
57.	Ministry of Housing and Reconstruction - Town and Country Planning	156,653	166,142	166,142	-
58.	Ministry of Labour and Social Security	542,644	572,416	572,416	-
59.	Ministry of Labour and Social Security - Employment Exchange	66,411	71,580	71,580	-
60.	Ministry of Labour and Social Security - Social Assistance	3,986,693	4,083,571	4,083,571	-
61.	Ministry of Finance	206,523	239,674	239,674	-
62.	Ministry of Finance - Accountant General.. .. .	1,510,751	1,937,519	1,937,519	-
63.	Ministry of Finance - Customs and Excise.. .. .	1,641,004	1,710,855	1,661,004	49,851
64.	Ministry of Finance - Inland Revenue	1,465,567	1,481,948	1,465,567	16,381

Statement 1 -continued

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Estimate
		\$	\$	\$	\$
65.	Ministry of Communications - Post Office Savings Bank ..	76,294	76,294	76,294	-
66.	Ministry of Finance - Pensions and Gratuities ..	3,996,423	4,289,230	4,289,230	-
67.	Ministry of Finance - Public Debt	16,824,641	17,425,895	17,425,895	-
68.	Revision of Wages and Salaries	-	2,500,000	2,500,000	-
		105,505,876	116,721,068	114,579,593	2,141,475

1968 ACCOUNTS

9.	Office of the Prime Minister			3,000	
15.	Attorney General (Voted)			14,151	
16.	Official Receiver			4,800	
19.	Ministry of Home Affairs (Voted)			374	
20.	Ministry of Home Affairs Police			8,000	
22.	Ministry of Home Affairs Fire Protection Services			2,000	
24.	Ministry Of Home Affairs Probation and Welfare			1,200	
33.	Ministry of Communicatiins - Post Office			3,500	
49.	Ministry of Health			1,500	
50.	Ministry of Health Medical			8,555	
51.	Ministry of Health Bacterological			800	
53.	Ministry of Health Hospitals etc.			11,521	
54.	Ministry of Health Analyst			88	
58.	Ministry of Labour & Social Security			2,200	
59.	Ministry of Labour & Social Security Emp. Exchange			1,600	
61.	Ministry of Finance			10,500	
62.	Ministry of Finance Account General			22,500	
64.	Ministry of Finance Inland Revenue			7,800	
				<u>\$114,683,682</u>	

S. I. SEYMOUR,
Accountant General (Ag.).
Guyana.

**CONSOLIDATED
STATEMENT OF RECEIPTS
AND CAPITAL**

Div. No.	Head of Receipt	Estimates	Total Receipts	Amount Under Estimate	Amount Over Estimate
		\$	\$	\$	\$
XI	Refunds of Loans	400,000.00	1,369,837.01		969,837.01
XII	Sale of Assets etc. ..	390,000.00	647,780.96		253,780.96
XIII	Miscellaneous Capital Revenue	250,800.00	176,183.96	74,616.04	
XIV	External Grants	5,474,000.00	4,080,968.40	1,393,071.60	
XV	Internal Loans	4,000,000.00	5,649,236.28		1,649,236.28
XVI	External Loans	40,294,000.00	20,597,868.48	19,696,131.52	
		50,808,800.00	32,517,875.09	21,163,779.16	2,872,854.25
	Excess of Issue over Receipts		22,026,196.35		
			54,544,071.44		

FUND S AND PAYMENTS COUNT

Statement 1

Div. No.	Services	Estimates	Total Estimate after Supplementary Provision	Amount Issued	Amount under Total Provision
		\$	\$	\$	\$
I	Governor General				
II	Judiciary				
III	Parliament				
IV	Other Services not under Ministerial Control				
V	Prime Minister	3,440,000.00	6,718,001.00	6,622,000.00	96,001.00
VI	Public Service Ministry.. .. .	300,000.00	400,000.00	20,000.00	380,000.00
VII	Ministry of External Affairs.. .. .	195,000.00	209,400.00	209,400.00	
VIII	Ministry of Economic Development	4,475,000.00	4,764,100.00	4,276,384.00	487,716.00
IX	Attorney General				
X	Ministry of Information.. .. .	490,400.00	592,850.00	40,400.00	552,450.00
XI	Ministry of Home Affairs	615,000.00	617,400.00	242,100.00	375,300.00
XII	Ministry of Local Government.. .. .	176,000.00	176,000.00	99,800.00	76,200.00
XIII	Ministry of Agriculture and Natural Resources.. .. .	6,711,400.00	7,085,400.00	5,529,560.00	1,555,840.00
XIV	Ministry of Trade	25,000.00	25,000.00	20,000.00	5,000.00
XV	Ministry of Communications	5,913,000.00	5,913,001.00	600,000.00	5,313,001.00
XVI	Ministry of Works and Hydraulics	24,715,000.00	27,994,950.00	21,176,900.00	6,818,050.00
XVIA	Ministry of Works and Hydraulics - I.B.R.D./I.D.A. Projects	1,504,000.00	1,559,500.00	1,359,500.00	200,000.00
XVII	Ministry of Education	3,943,000.00	5,047,145.00	5,017,145.00	30,000.00
XVIA	Ministry of Education - I.B.R.D./I.D.A. Projects	446,000.00	446,000.00		446,000.00
XVIII	Ministry of Health	512,000.00	512,001.00	397,841.44	114,159.56
XIX	Ministry of Housing and Reconstruction	690,000.00	979,401.00	930,000.00	49,401.00
XX	Ministry of Labour and Social Security	325,000.00	375,000.00	375,000.00	
XXI	Ministry of Finance.. .. .	7,510,000.00	7,635,801.00	7,585,800.00	50,001.00
		61,985,800.00	71,050,950.00	54,501,830.44	16,549,119.56
	1968 Accounts				
	XI Ministry of Home Affairs			21,839.00	
	XIII Ministry of Agriculture			1.00	
	XV Ministry of Communications			8,400.00	
	XVII Ministry of Education			12,000.00	
	XXI Ministry of Finance			1.00	
				54,544,071.44	

SHORT TERM BORROWING

	ACTUAL RECEIPTS		ACTUAL Issues
	\$		\$
Treasury Bills Issues	91,095,184.59	Treasury Bills Redeemed	89,473,500.00
Crown Agents - Joint Consolidated Fund	14,001,600.00	Crown Agents - Joint Consolidated Fund Fund	13,641,600.00
Banks	10,055,506.06	Excess of Receipts over Issues	12,037,190.65
	115,152,290.65		115,152,290.65

CONSOLIDATED FUND SUNDRY RECEIPTS

Consolidated Fund Erroneous Payments		\$206.12	Excess of Receipts over Issues - \$206.12	
SUMMARY				
			Excess of	
			Receipts over Issues	Issues over Receipts
			\$	\$
CURRENT ACCOUNT
CAPITAL ACCOUNT
SUNDRY RECEIPTS	206.12	..
SHORT TERM BORROWING	12,037,190.65	..
			12,037,396.77	26,763,283.05

E. A. SILLIS,
Accountant General,
Guyana.

STATUTORY EXPENDITURE ACCOUNTS - 1969

HEADS AND SUBHEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
1. OFFICE OF THE GOVERNOR GENERAL					
1 - Personal Emoluments ..	33,600.00	33,600.00	40,074.15	4,800.00	6,474.15
7 - Entertainment Allowances		4,800.00			
Total	33,600.00	38,400.00	40,074.15		
2. SUPREME COURT OF JUDICATURE					
1 - Personal Emoluments ..	215,656.00	215,656.00	217,571.33		1,915.33
2 - Provision for Travelling Expenses and Subsistence Allowances for Judges and Members of Judicial Service Commission	28,440.00	32,440.00	35,171.41	84.00	2,731.41
3 - Telephone Allowances ..	1,728.00	1,728.00	1,644.00		
7 - Entertainment Allowances					
Total	245,824.00	249,824.00	254,386.74		
4. PARLIAMENT OFFICE					
1 - Personal Emoluments ..	331,592.00	457,042.00	465,594.36		8,552.36
2 - Provision for Travelling Expenses and Subsistence Allowances for the Speaker, Members of the Cabinet and Members of the National Assembly	80,000.00	111,785.00	115,144.55		3,359.55
Total	411,592.00	568,827.00	580,738.91		
5. AUDIT					
1 - Personal Emoluments ..	10,800.00	10,800.00	10,578.20	221.80	
2 - Transport and Travelling			424.74		424.74
Total	10,800.00	10,800.00	11,002.94		
6. OMBUDSMAN					
1 - Personal Emoluments ..	14,400.00	14,400.00	14,400.00		
2 - Travelling Expenses of the Ombudsman	1,900.00	1,900.00	724.00	1,176.00	26.42
3 - Telephone Allowance ..	144.00	144.00	170.42		
Total	16,444.00	16,444.00	15,294.42		

HEADS AND SUBHEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
7 - PUBLIC AND POLICE SERVICE COMMISSIONS					
1 - Personal Emoluments ..	32,280.00	32,280.00	31,600.00	600.00	
2 - Provision for Travelling Expenses of Chairman and Members	1,435.00	1,900.00	1,323.58	576.42	
Total	33,715.00	34,180.00	33,003.58		
8 - PUBLIC PROSECUTIONS					
1 - Personal Emoluments ..	14,400.00	16,800.00	14,400.00	2,400.00	
2.- Travelling Expenses of the Director of Public Prosecutions	1,920.00	1,972.00	1,687.95	284.05	
Total	16,320.00	18,772.00	16,087.95		
15 - ATTORNEY GENERAL					
1 - Personal Emoluments ..	25,200.00	25,200.00	25,200.00		
2 - Provision for Travelling Expenses of the Attorney General ..	2,880.00	5,100.00	4,720.00	380.00	
Total	28,080.00	30,300.00	29,920.00		
19 - MINISTRY OF HOME AFFAIRS					
1 - Personal Emoluments ..	21,000.00	21,000.00	15,850.00	5,150.00	
Total	21,000.00	21,000.00	15,850.00	5,150.00	
20 - MINISTRY OF HOME AFFAIRS - POLICE					
1 - Personal Emoluments ..	10,320.00	10,320.00	10,320.00		
2 - Transport and Travelling			2,075.10		2,075.10
Total	10,320.00	10,320.00	12,395.10		

HEADS AND SUBHEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
66 - MINISTRY OF FINANCE PENSIONS AND GRATUITIES					
1 - Police Officers' Pensions and Lump Sum Payments.	2,300,000.00	2,500,000.00	2,888,812.53		388,812.53
2 - Widows and Orphans' Pensions:	16,000.00	16,000.00	12,321.36	3,678.64	
3 - Police Pensions, Gratui- ties and Lump Sum Payments	370,000.00	370,000.00	486,109.16		116,109.16
4 - Teachers Pensions and Lump Sum Payments:	575,000.00	575,000.00	677,928.83		102,928.83
5 - Militia Pensions and Gratuities	4,000.00	4,000.00	3,577.82	422.18	
6 - Pilotage Pensions	104.00	104.00	94.60	9.40	
7 - Police Reward Funds, Pensions	465.00	465.00	537.96		72.96
Total	3,265,569.00	3,465,569.00	4,069,382.26		
67 - MINISTRY OF FINANCE PUBLIC DEBT					
101 Loan Ordinance 6 of 1916 -	-	-	24.00		24.00
102 Loan Ordinance 5 of 1945 - 3½% 1946 Loan \$5,000,000 (1976/86)	176,000.00	176,000.00	229,143.04		53,143.04
103 Loan Ordinance 9 of 1951 - 3½% of 1951 Loan \$800,000 - 1966/ 1971	28,000.00	28,000.00	28,358.75		358.75
104 Loan Ordinance 17 of 1953 - 1st Issue 4½% 1956 Loan \$1,534,300- (1966/86)	69,044.00	69,044.00	69,096.25		52.25
105 Loan Ordinance 17 of 1953 - 2nd Issue 5% 1956 Loan \$1,313,750 (1967/87)	65,688.00	65,688.00	64,061.25	1,626.75	
106 Loan Ordinance 13 of 1958 - 5½% 1958 Loan \$300,000 - (1973/88)	16,500.00	16,500.00	16,500.00		
107 Loan Ordinance 54 of 1956 1st Issue 6% 1959 Loan \$3,600,000 1969/79)	216,000.00	216,000.00	215,799.00	201.00	

HEADS AND SUBHEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
- MINISTRY OF FINANCE - PUBLIC DEBT (CONT' D.)					
108 Loan Ordinance 54 of 1956 - 2nd Issue 5½% 1959 Loan \$5,000,000 (1969/79)	275,000.00	275,000.00	274,998.62	1.38	
109 Loan Ordinance 9 of 1960 - 1st Issue 6½% 1961 Loan \$2,500,000 - (1971/81)	162,500.00	162,500.00	162,500.00		
110 Loan Ordinance 9 of 1960 - 2nd Issue 6½% 1964 Loan \$2,000,000 - (1974/84)	125,000.00	125,000.00	125,000.00		
111 Loan Ordinance 15 of 1965 - 1st Issue 7% 1965 Loan Fixed Date Debentures \$2,821,850 - (1975)	197,530.00	197,530.00	197,529.00	1.00	
112 Loan Ordinance 15 of 1965 - 2nd Issue 7% 1965 Loan Fixed Date Deben- tures \$2,526,250 - (1975)	176,838.00	176,838.00	176,799.00	39.00	
113 Loan Ordinance 22 of 1966 - 1st Issue 7% 1st Series of 1966 Independence Issue Fixed Date Debentures \$805,850 (1986) ..	56,410.00	56,410.00	56,409.50	.50	
114 Loan Ordinance 22 of 1966 - 2nd Issue 7% 2nd Series 1966 Indepen- dence Issue Fixed Date Debentures \$215,400 (1986)	15,078.00	15,078.00	15,078.00	-	
115 Loan Ordinance 22 of 1966 - 3rd Issue 7% 3rd Series 1966 Indepen- dence Issue Fixed Date Debentures \$22,850 (1986)	1,600.00	1,600.00	1,599.50	.50	
116 Loan Ordinance 22 of 1966 - 4th Issue 7% 1st Series 1967 Loan Fixed date debentures \$446,600 (1977)	31,262.00	31,262.00	25,182.50	6,079.50	

HEADS AND SUBHEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D)					
117 Loan Ordinance 22 of 1966 - 5th Issue 7% of 2nd Series 19 67 Loan Fixed Date Debentures \$447,250 (1977)	33,408.00	33,408.00	33,407.50	.50	
118 Loan Ordinance 22 of 1966 - 6th Issue 7% of 3rd Series 1967 Loan Fixed Date Debentures \$266,750 (1977) ..	18,673.00	18,673.00	18,672.52	.48	
119 Loan Ordinance 22 of 1966 - 7th Issue 7% 1st Series 1968 Loan Fixed Date Debentures \$2,369,500 (1978) ..	165,865.00	165,865.00	64,632.61	101,232.39	
120 Loan Ordinance 22 of 1966 - 8th Issue 7% 2nd Series 1968 Loan Fixed Date Debentures \$160,000 approx (1978)	11,200.00	12,149.00	1,613.50	10,535.50	
121 Loan Ordinance 22 of 1966 - 9th Issue 7%	-	3,150.00	3,150.00	-	
122 Loan Ordinance 22 of 1966 - 10th Issue at 7%	-	9,611.00	4,711.00	4,900.00	
170 Loan Ordinance 11 of 1929 - Registered Stock Conversion Loans 3% 1929 Loan .. \$9,600,000 (1975/80) \$288,000 3% 1929 Loan \$432,000 - (1975/80) \$12,960 ..	300,960.00	300,960.00	300,959.56	.44	
171 Loan Ordinance 11 of 1929 - Registered Stock 3% 1934 Loan \$841,920 (1959/69)	25,258.00	25,258.00	12,629.00	12,629.00	
172 Loan Ordinance 11 of 1929 - Registered Stock 3% 1936 \$1,007,623.76 (1959/69)	30,229.00	30,229.00	15,114.10	15,114.90	

HEADS AND SUBHEADS	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
67 -MINISTRY OF FINANCE - PUBLIC DEBT (CONT' D)					
173 Loan Ordinance 26 of 1941 3½% 1942 Loans \$3,888,000 (1966/72)	126,360.00	126,360.00	126,352.00	8.00	
174 Loan Ordinance 13 of 1951 3½% 1951 Loan \$10,464,000 (1966/68)	366,240.00	366,240.00	-	366,240.00	
175 Loan Ordinance 55 of 1955 5% 1956 Loan \$16,992,000 (1980/85)	849,600.00	849,600.00		849,599.66	
201 Loan Ordinance 5 of 1945 3½% 1946 Loan \$5,000,000 (1976/86) at 1.3262%	3,840.00	3,840.00	3,840.00	-	
202 Loan Ordinance 9 of 1951 3½% 1951 Loan \$800,000 (1966/71) at 4.4015%	35,236.00	35,236.00	35,236.00		
203 Loan Ordinance 17 of 1953 1st Issue 4½% 1956 Loan \$1,534,300 (1966/86) at 2.1239%	32,587.00	32,587.00	32,587.00		
204 Loan Ordinance 17 of 1953 2nd Issue 5% 1956 Loan \$1,313,750 (1967/87) at 2.1239%	27,903.00	27,903.00	27,902.72	.28	
205 Loan Ordinance 13 of 1958 5½% 1958 Loan (1973/88) at 2.123%	6,372.00	6,372.00	6,372.00		
206 Loan Ordinance 54 of 1956 1st Issue 6% 1959 Loan \$3,600,000 (1969/79) at 3.87%	131,520.00	131,520.00	131,520.00		
207 Loan Ordinance 54 of 1956 - 2nd Issue 5½% 1959 Loan \$5,000,000 (1969/79) 3.87%	182,400.00	182,400.00	182,400.00		
208 Loan Ordinance 9 of 1960 1st Issue 6½% 1961 Loan \$2,500,000 (1971/81) at 3.87%	96,750.00	96,750.00	96,750.00		

HEADS AND SUB-HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.)					
209 - Loan Ordinance 9 of 1960 - 2nd Issue 6½% 1964 Loan \$2,000,000 (1974/84) at 3.53% ..	71,000.00	71,000.00	71,000.00		
210 - Loan Ordinance 12 of 1965 - 1st Issue Treasury Savings Certificates \$2,900,000 (1968/71/74) at 14%	420,000.00	420,000.00	420,000.00		
211 - Loan Ordinance 15 of 1965 - 1st Issue 7% 1965 Loan Fixed Date Debentures \$2,821,850 (1975) at 10.5% .. .	295,510.00	295,510.00	295,510.00		
212 - Loan Ordinance 15 of 1965 2nd Issue 7% 1965 Loan Fixed Date Debentures \$2,526,250 (1975) at 10.5% .. .	264,554.00	264,554.00	264,554.00		
213 - Loan Ordinance 22 of 1966 - Treasury Savings Certificates 1st Issue \$242,550 (1969/72/76) at 14% ..	35,000.00	35,000.00	35,000.00		
214 - Loan Ordinance 22 of 1966 - 1st Issue 7% 1st Series 1966 Independence Issue Fixed Date Debentures \$805,850 (1986) at 3.5%	28,645.00	28,645.00	28,617.50	27.50	
215 - Loan Ordinance 22 of 1966 2nd Issue 7% 2nd Series 1966 Independence Issue Fixed Date Debentures \$215,400 1986 at 3.5%	7,658.00	7,658.00	7,658.00		
216 - Loan Ordinance 22 of 1966 3rd Issue 7% 3rd Series 1966 Independence Issue Fixed Date Debentures \$22,850 (1986) at 3.5%	814.00	814.00	814.00		
217 - Loan Ordinance 22 of 1966 4th Issue 7% 1st Series 1967 Loan Fixed Date Debentures \$446,600 (1977) ..	46,769.00	46,769.00	23,384.50	23,384.50	
218 - Loan Ordinance 22 of 1966 5th Issue 7% 2nd Series 1967 Loan Fixed Date Debentures \$477,250 (1977) ..	49,978.00	49,978.00	24,989.00	24,989.00	

HEADS AND SUB-HEADS	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.)					
219 - Loan Ordinance 22 of 1966 6th Issue 7% 3rd Series 1967 Loan Fixed Date Debentures \$266,750 (1977) ..	27,935.00	27,935.00	13,967.50	13,967.50	
271 - Loan Ordinance 55 of 1955 5% 1956 Loan \$16,992,000 (1980/85)	310,278.00	310,278.00	310,277.20	.80	
301 - Loan Ordinance 15 of 1965 1st Issue 7% 1965 Equated Annuity Debentures \$5,178,150 (1975)	270,818.00	270,818.00	270,817.25	.75	
302 - Loan Ordinance 15 of 1965 2nd Issue 7% 1965 Loan Equated Annuity Debentures \$53,900 (1975).. ..	2,819.00	2,819.00	2,818.97	.03	
303 - Loan Ordinance 22 of 1966 1st Issue 7% 1st Series 1966 Independence Issue Equated Annuity Debentures \$5,799,900 (1986)	376,414.00	376,414.00	376,413.51	.49	
304 - Loan Ordinance 22 of 1966 2nd Issue 7% 2nd Series 1966 Independence Issue Equated Annuity Debentures \$527,550 (1986)	34,766.00	34,766.00	34,765.54	.46	
305 - Loan Ordinance 22 of 1966 3rd Issue 7% 3rd Series 1966 Independence Issue Equated Annuity Debentures \$476,350 (1986)	31,392.00	31,392.00	31,391.46	.54	
306 - Loan Ordinance 22 of 1966 4th Issue 7% 1st Series 1967 Loan Equated Annuity Debentures \$550 (1977)	36.00	36.00	17.16	18.84	
307 - Loan Ordinance 22 of 1966 5th Issue 7% 2nd Series 1967 Loan Equated Annuity Debentures \$118,600 (1977)	7,555.00	7,555.00	7,554.82	.18	
308 - Loan Ordinance 22 of 1966 - 6th Issue 7% 3rd Series 1966 Loan Equated Annuity Debentures \$1,230,900 (1977)	78,409.00	78,409.00	78,408.33	.67	

HEADS AND SUB-HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
67. - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.)					
309 - Loan Ordinance 22/66 Refinancing Rice Industry \$6,300,000 (1977)	441,000.00	441,000.00	441,000.00		
310 - Loan Ordinance 22 of 1966 - 7th Issue 7% 1st Series 1968 Loan Equated Annuity Debentures \$70,150 (1978)	4,826.00	4,826.00	2,371.07	2,454.93	
311 - Loan Ordinance 22 of 1966 8th Issue 7% 2nd Series 1968 Loan Equated Annuity Debentures \$840,000 Approx. (1978) ..	55,792.00	56,857.00	56,856.32	.68	
312 - Loan Ordinance 22 of 1966 - 10th Issue ..	-	4,971.00	4,970.80	.20	
313 - Loan Ordinance 21 of 1966 - 10th Issue	-	60,496.00	60,495.84	.16	
370 - Loan Ordinance 13 of 1960 - 5% IBRD Loan (U.S. \$919,017) G\$1,569,810 (1970)..	20,750.00	20,750.00	14,326.73	6,423.27	
371 - Loan (Electricity) Ordinance 30/1960 7% (\$250,000) G\$1,200,000 (1970)	84,000.00	84,000.00	84,000.00		
372 - Commonwealth Develop- ment and Welfare Loans (£245,340) G\$1,177,632 (1969/76).. .. .	10,500.00	10,500.00	10,498.18	1.82	
373 - U.K. Exchequer Loans (£14,145,667) G\$67,899,202 (1983/91)	3,522,636.00	3,522,636.00	3,522,635.38	.62	
374 - Commonwealth Develop- ment Corporation Rice Loan 7% (£445,000) G\$2,136,000 (1992) ..	142,365.00	142,365.00	142,364.30	.70	
375 - Contractor Finance Bank of Guyana Building (£339,793) G\$1,631,006 (1971) ..	68,740.00	68,740.00	39,103.48	29,636.52	
376 - U.S.A.I.D. Loans ..	250,000.00	350,000.00	342,843.66	7,156.34	
401 - Loan Ordinance 15 of 1965 1st Issue 7% 1965 Loan Equated Annuity Debentures \$5,178,150 (1975)	458,267.00	458,267.00	458,266.27	.73	
402 - Loan Ordinance 15 of 1965 2nd Issue 7% Equated Annuity Debentures \$53,900 (1975)	4,771.00	4,771.00	4,770.15	.85	

Statement 2 -continued

HEADS AND SUB- HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.)	\$	\$	\$	\$	\$
403 - Loan Ordinance 22 of 1966 1st Issue 7% 1st Series 1966 Independence Issue Equated Annuity Debentures \$5,799,000 (1986)	166,458.00	166,458.00	166,457.13	.87	
404 - Loan Ordinance 22/1966 2nd Issue 7% 2nd Series 1966 Independence Issue Equated Annuity Debentures \$527,550 (1986)	14,614.00	14,614.00	14,613.14	.86	
405 - Loan Ordinance 22 of 1966 3rd Issue 7% 3rd Series 1966 Independence Issue Equated Annuity Debentures \$476,350.00 (1986)	13,195.00	13,195.00	13,194.90	.10	
406 - Loan Ordinance 22/1966 4th Issue 7% 1st Series 1967 Loan Equated Annuity Debentures \$550 - (1977)	43.00	43.00	21.56	21.44	
407 - Loan Ordinance 22/1966 5th Issue 7%. 2nd Series 1967 Loan Equated Annuity Debentures \$118,600 (1977)	9,145.00	9,145.00	9,144.06	.94	
408 - Loan Ordinance 22 of 1966 - 6th Issue 7% 3rd Series 1967 Loan Equated Annuity Debentures \$1,230,900 (1977)	94,903.00	94,903.00	94,902.39	.61	
409 - Loan Ordinance 22/66 Refinancing Rice Industry \$6,300,000 (1977)	630,000.00	630,000.00	630,000.00		
410 - Loan Ordinance 22 of 1966 - 7th Issue 7% 1st Series 1968 Loan Equated Annuity Debentures \$70,150 ..	5,051.00	5,051.00	2,567.49	2,483.51	
411 - Loan Ordinance 22/66 8th Issue 7% 2nd Series 1968 Loans Equated Annuity Debentures \$840,000 approx. (1978)	70,480.00	70,480.00	59,500.80	10,979.20	
412 - Loan Ordinance 22 of 1966 3rd Series .. .	-	5,202.00	5,202.00	-	

HEAD AND SUB-HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.)					
413 - Loan Ordinance 22 of 1966 4th Series 10th Issue -		63,310.00	63,309.60	- .40	
414 - Loan Ordinance 22 of 1966 Guyana Savings Bonds	-	50,000.00	22,575.00	27,425.00	
470 - Loan Ordinance 13 of 1960 5½% I.B.R.D. Loan (U.S. \$919,017 G\$1,569,810) (1970)	178,200.00	178,200.00	330,668.26		152,468.26
471 - Commonwealth Development and Welfare Loans (£245,340) G\$1,177,632) (1969/76)	44,000.00	44,000.00	43,919.60	80.40	
472 - U.K. Exchequer Loans (£14,145,667) G\$67,899,202 (1983/91)	1,865,690.00	1,865,690.00	1,865,690.12		.12
473 - Commonwealth Development Corporation Rice Loan (£945,000) G\$4,536,000 (1992) ..	529,045.00	529,045.00	196,927.32	332,117.68	
474 - Contractor Finance - Bank of Guyana Building (£339,793) G\$1,631,006 (1971) ..	356,108.00	356,108.00	356,107.44	.56	
475 - U.K. Development Loans (£1,222,332) G\$5,867,192	45,000.00	45,000.00	27,120.00	17,880.00	
501 - Ordinance 23 of 1921 Guyana (Railway) Perpetual Annuity ..	74,811.00	74,811.00	74,810.48	.52	
502 - Ordinance 25 - Interest on 4% Perpetual Stock ..	9,567.00	9,567.00	9,566.12	.88	
503 - Interest and Discount on Treasury Bills	600,000.00	900,000.00	1,192,271.98		292,271.98
504 - Interest on Current Advances.. .. .	300,000.00	300,000.00	175,353.81	124,646.19	
505 - Premium on Redemption of Savings Certificates	50,000.00	50,000.00	23,657.50	26,342.50	
506 - Management of Guyana Government Loans ..	3,000.00	3,000.00	4,035.14		1,035.14

Statement 2 -continued -

HEADS AND SUB-HEADS	Approved Estimates	Revised Approved Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.)					
507 - Interest on Deposits for Purchase of Prescribed Government Securities	100,000.00	100,000.00	20,812.94	79,187.06	
508 - Premium - Guyana Savings Bonds.. .. .	-	2,500.00	47.16	2,452.84	
Total Public Debt (Statutory) ..	16,640,158.00	17,241,412.00	16,490,464.44	1,250,301.10	499,353.54
Deduct Provision under Transport and Harbours Department Under Division XXI	165,671.00	165,671.00	-	165,671.00	-
	16,474,487.00	17,075,741.00	16,490,464.44	1,084,630.10	499,353.54
Grand Total Statutory	20,567,751.00	21,540,177.00	21,568,600.49	1,104,412.59	1,132,836.08

Statement 2 - continued

HEADS AND SUBHEADS	Approved Estimates	Revised Estimates	Actual Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
1. Office of the Governor General	33,600.00	38,400.00	40,074.15		1,674.15
2. Supreme Court of Judicature ..	245,824.00	249,824.00	254,386.74		4,562.74
4. Parliament Office	411,592.00	568,827.00	580,738.91		11,911.91
5. Audit	10,800.00	10,800.00	11,002.94		202.94
6. Ombudsman	16,444.00	16,444.00	15,294.42	1,149.58	
7. Public and Police Service					
Commissions.. .. .	33,715.00	34,180.00	33,003.58	1,176.42	
8. Public Prosecutions	16,320.00	18,772.00	16,087.95	2,684.05	
15. Attorney General	28,080.00	30,300.00	29,920.00	380.00	
19. Ministry of Home Affairs .. .	21,000.00	21,000.00	15,850.00	5,150.00	
20. Ministry of Home Affairs - Police.. .. .	10,320.00	10,320.00	12,395.10		2,075.10
66. Ministry of Finance - Pensions and Gratuities	3,265,569.00	3,465,569.00	4,069,382.26		603,813.26
67. Ministry of Finance - Public Debt	16,474,487.00	17,075,741.00	16,490,464.44	585,276.56	
Total	20,567,751.00	21,540,177.00	21,568,600.49	595,816.61	624,240.10
				28,423.49	

Net amount under the Estimate..

Certified Correct
ACCOUNTANT GENERAL

**STATEMENT OF EXPENDITURE FOR THE YEAR
ON HEADS AND DIVISIONS AS COMPARED
WITH THE ESTIMATES OF EXPENDITURE**

Head . Ministry/Department	-CURRENT-			Net Above Estimates	Net Below Estimates
	Approved Estimates	Revised Estimates	Actual Expenditure		
	\$	\$	\$	\$	\$
1. Governor General	88,386	93,632	87,116.76		6,515.24
2. Supreme Court of Judicature	759,856	792,357	696,987.07		95,369.93
3. Magistrates	654,557	667,209	615,866.16		51,342.84
4. Parliament Office	502,450	661,156	655,551.19		5,604.81
5. Audit	260,156	272,707	234,687.34		38,019.66
6. Ombudsman	30,719	31,528	29,409.07		2,118.93
7. Public and Police Service Commissions	200,146	285,923	206,860.63		79,062.37
8. Public Prosecutions.. ..	115,197	125,612	x 110,059.63		15,552.37
9. Office of the Prime Minister	448,691	583,501	556,144.22		27,356.78
10. Guyana Defence Force ..	3,576,167	4,643,792	4,754,194.72	110,402.72	
11. Public Service Ministry ..	239,925	288,756	248,302.09		40,453.91
12. Ministry of External Affairs	2,250,031	2,344,210	2,096,743.97		247,466.03
13. Ministry of Economic Development	1,412,858	1,475,261	1,258,453.87		216,807.13
14. Interior Development ..	355,135	361,135	396,726.88	35,591.88	
15. Attorney General	243,974	253,873	242,637.85		11,235.15
16. Official Receiver	90,156	105,559	90,361.71		15,197.29
17. Deeds Registry	106,770	108,471	95,510.97		12,960.03
18. Ministry of Information ..	782,416	805,263	724,574.52		80,688.48
19. Ministry of Home Affairs..	642,806	830,196	920,172.26	89,976.26	
20. Ministry of Home Affairs - Police	7,289,351	7,710,600	7,277,015.98		433,584.02
21. Ministry of Home Affairs - Prisons	1,071,183	1,078,357	947,747.90		130,609.10
22. Ministry of Home Affairs - Fire Protection	925,244	939,972	779,188.29		160,783.71
23. Ministry of Home Affairs - Printery.. ..	739,540	741,280	692,732.36		48,547.64
24. Ministry of Home Affairs - Probation and Welfare Services.. ..	345,117	366,276	334,417.23		31,858.77
25. Ministry of Local Government	723,858	755,122	667,612.05		87,509.95
26. Ministry of Agriculture and Natural Resources.. ..	974,507	1,203,908	1,167,594.72		36,313.28
27. Ministry of Agriculture and Natural Resources - Agriculture	3,422,885	4,449,235	3,422,563.53		1,026,671.47
18. Ministry of Agriculture and Natural Resources - Forests	530,926	539,168	457,814.48		81,353.52
19. Ministry of Agriculture and Natural Resources - Geological Surveys and Mines	462,603	470,604	358,300.91		112,303.09
10. Ministry of Agriculture and Natural Resources - Lands	736,425	752,426	641,071.73		111,354.27
1. Ministry of Trade	167,813	1,110,982	581,040.99		529,941.01
2. Ministry of Communications	262,422	269,444	243,347.72		26,096.28
3. Ministry of Communications - Post Office	2,566,420	2,801,232	2,558,155.96		243,076.04
4. Ministry of Communications - Transport and Harbours Department	2,000,000	2,520,000	2,391,702.06		128,297.94

Statement 3—continued

Head	Ministry/Department	Approved Estimates	Revised Estimates	Actual Expenditure	Net Above Estimates	Net Below Estimates
		\$	\$	\$	\$	\$
35.	Ministry of Communications - Civil Aviation	351,487	438,638	346,948.68		91,689.32
36.	Ministry of Works, Hydraulics and Supply - Establishment	3,254,998	3,423,126	3,313,074.04		110,051.96
37.	Ministry of Works, Hydraulics and Supply - Annually Recurrent	6,825,472	7,306,572	7,357,991.27	51,419.27	451,988.00
38.	Ministry of Education	3,028,845	3,524,458	3,072,470.00		
39.	Ministry of Education - In-Service Teacher Training Programme	113,911	114,293	97,419.90		16,873.10
40.	Ministry of Education - Primary, Multilateral and Secondary Schools	12,265,918	12,456,038	11,858,956.74		597,081.26
41.	Ministry of Education - Practical Instruction Centres	547,471	552,287	522,291.06		29,995.94
42.	Ministry of Education - Government Training College	185,918	186,661	158,053.15		28,607.85
43.	Ministry of Education - Government Technical Institute	398,068	409,641	438,406.15	28,765.15	
44.	Ministry of Education - Carnegie School of Home Economics	104,942	105,208	97,696.32		7,511.68
45.	Ministry of Education - Queen's College	335,107	338,559	298,206.80		40,352.20
46.	Ministry of Education - Bishops' High School	237,534	239,338	229,193.63		10,144.37
47.	Ministry of Education - Anna Regina Secondary School	102,567	102,909	71,577.95		31,031.05
48.	Ministry of Education - Berbice High School	174,024	174,695	123,584.94		51,110.06
49.	Ministry of Health	628,281	638,185	610,575.91		27,609.09
50.	Ministry of Health - Medical	2,386,437	2,478,528	2,348,943.82		129,584.18
51.	Ministry of Health - Bacteriological	290,019	312,024	256,747.14		55,276.86
52.	Ministry of Health - X-Ray ..	155,677	167,367	171,319.78	3,952.78	
53.	Ministry of Health - Hospitals and Dispensaries, etc.	7,119,210	7,252,860	6,541,098.45		711,761.55
54.	Ministry of Health - Analyst	117,071	122,382	98,522.05		23,859.95
55.	Ministry of Health - Registration, Births, etc.	117,921	119,636	114,805.72		4,830.28
56.	Ministry of Housing and Reconstruction	1,232,718	1,263,792	1,162,501.94		101,290.06
57.	Ministry of Housing and Reconstruction - Town and Country Planning	156,653	166,142	109,158.26		56,983.74
58.	Ministry of Labour and Social Security	542,644	572,416	527,455.82		44,960.18

Statement 3 - continued

Head	Ministry/Department	Approved Estimates	Revised Estimates	Actual Expenditure	Net Above Estimates	Net Below Estimates
		\$	\$	\$	\$	\$
59.	Ministry of Labour and Social Security - Employment Exchange	66,411	71,580	65,672.25		5,907.75
60.	Ministry of Labour and Social Security - Social Assistance	3,986,693	4,083,571	3,928,922.34		154,648.66
51.	Ministry of Finance	206,523	239,674	230,012.20		9,661.80
52.	Ministry of Finance - Accountant General	1,510,751	1,937,519	1,588,470.32		349,048.68
53.	Ministry of Finance - Customs	1,641,004	1,710,855	1,620,563.72		90,291.28
54.	Ministry of Finance - Inland Revenue	1,465,567	1,481,948	1,447,334.30		34,613.70
55.	Ministry of Finance - Post Office Savings Bank ..	76,294	76,294	51,766.58		24,527.42
56.	Ministry of Finance - Pensions and Gratuities ..	3,996,423	4,289,230	4,791,401.72	502,171.72	
57.	Ministry of Finance - Public Debt	16,824,641	17,425,895	16,410,472.79		1,015,422.21
58.	Ministry of Finance - Revision of Wages & Salaries		2,500,000	1,849,302.64		650,697.36
	Total	105,505,876	116,721,068	108,451,885.20	822,279.78	9,091,462.58

Certified Correct
S. SEYMOUR
ACCOUNTANT GENERAL (Ag.).

- CAPITAL -

Head	Ministry/Department	Approved Estimates	Revised Estimates	Actual Expenditure	Net Above Estimates	Net Below Estimates
		\$	\$	\$	\$	\$
V	Prime Minister	3,440,000	6,718,001	6,595,083.34		122,917.66
VI	Public Service Ministry	300,000	400,000	415,113.36	15,113.36	
VII	Ministry of External Affairs	195,000	209,400	136,742.18		72,657.82
VIII	Ministry of Economic Development	4,475,000	4,764,100	3,270,911.70		1,493,188.30
X	Ministry of Information	490,400	592,850	155,760.36		437,089.64
XI	Ministry of Home Affairs	615,000	617,400	315,800.99		301,599.01
XII	Ministry of Local Government	176,000	176,000	11,208.75		164,791.25
XIII	Ministry of Agriculture and Natural Resources	6,711,400	7,085,400	5,624,891.38		1,460,508.62
XIV	Ministry of Trade ..	25,000	25,000	10,310.70		14,689.30
XV	Ministry of Communications ..	5,913,000	5,913,001	841,321.89		5,071,679.11
XVI	Ministry of Works, Hydraulics and Supply	24,715,000	27,994,950	19,924,408.73		8,070,541.27
XVIA	Ministry of Works, Hydraulics and Supply I.B.R.D./I.D.A. Projects	1,504,000	1,559,500	177,180.62		1,382,319.38
XVII	Ministry of Education..	3,943,000	5,047,145	4,516,405.27		530,739.73
XVIIA	Ministry of Education - I.B.R.D./I.D.A. Projects	446,000	446,000	547,512.48		198,487.52
XVIII	Ministry of Health ..	512,000	512,001	247,194.21		264,806.79
XIX	Ministry of Housing and Reconstruction.. ..	690,000	979,401	951,513.61		27,887.39
XX	Ministry of Labour and Social Security ..	325,000	375,000	316,940.75		58,059.25
XXI	Ministry of Finance ..	7,510,000	7,635,801	2,689,351.06		4,946,449.94
	Total	61,985,800	71,050,950	46,447,651.38	15,113.36	24,618,411.98

Certified Correct
E. A. SILLS
ACCOUNTANT GENERAL.

SUMMARY

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
Current including Statutory					
Expenditure	\$ 105,505,876	\$ 116,721,068	\$ 108,451,885.20	\$ 9,091,462.58	\$ 822,279.78
Capital	61,985,800	71,050,950	46,447,651.38	24,618,411.98	15,113.36
Total	167,491,676	187,772,018	154,899,536.58	33,709,874.56	837,393.14

Certified Correct
 S. I. SEYMOUR,
 ACCOUNTANT GENERAL (Ag.).

CONSOLIDATED FUND BALANCE SHEET

AS AT 31st DECEMBER, 1969

ASSETS	Notes	1969	1968
Contingencies Fund		500,000.00	500,000.00
Investments		481,805.68	458,540.47
Due by the Deposits Fund		742,834.20	-
Due by the General Account	1	91,036,345.23	-
Due by the Accounting Officers	2	14,360,445.90	15,803,525.48
		<u>107,121,431.01</u>	<u>16,762,065.95</u>
LIABILITIES			
Surplus on Current Account	3	14,730,594.30	13,235,884.20
Deficit on Capital Account	4	(47,498,416.57)	(33,568,640.28)
Outstanding Treasury Bills		18,689,985.64	17,068,301.05
Erroneous Payment		80,015.63	79,809.51
Advances from Joint Consolidated Fund		851,864.84	491,864.84
Banks Balance		<u>120,267,387.17</u>	<u>19,454,846.63</u>
		<u>107,121,431.01</u>	<u>16,762,065.95</u>

- (a) Figures in brackets denote deductions.
 (b) The attached notes form an integral part of this balance Sheet.

E. A. SILLS,
Accountant General.

NOTES ON ACCOUNTS

1. Amounts due by General Account		56,048,983.70	
General Account Revenue Receipts		<u>34,987,361.53</u>	
Other Amounts due by General Account		<u>91,036,345.23</u>	
2. Amount due by Accounting Officers		15,803,525.48	
Balance at 1.1.69		14,328,216.86	
Add net over issues		30,131,742.34	
Less Amount Repaid		<u>15,771,296.44</u>	
		<u>14,360,445.90</u>	
3. Surplus on Current Account			
The Balance on this account is arrived at as follows:-			13,199,504.02
Balance as at January 1, 1969			
Add		109,946,595.30	
Current Revenue as per Revenue Account		<u>36,380.18</u>	109,982,975.48
Appreciation on Investment			<u>123,182,479.50</u>
Less		114,683,682.00	
Issues		<u>6,231,796.80</u>	108,451,885.20*
Less Net Over issues			<u>14,730,594.30</u>

Statement 4 -continued

4. Deficit on Capital Account

The Balance on this account is arrived at as follows:-

Debit Balance as at January 1, 1969		3,568,640.28
Less Capital Receipts as per Revenue Account		<u>32,517,875.09</u>
		<u>1,050,765.19</u>
Add		
Issues	54,544,071.44	
Less Net Over Issues	<u>8,096,420.06</u>	<u>46,447,651.38</u>
		<u>47,498,416.57</u>

*These amounts reflect the totals of the Current and Capital Expenditure as detailed in the Appropriation Accounts.

CONTINGENCIES FUND STATEMENT OF RECEIPTS AND PAYMENTS

RECEIPTS

PAYMENTS

Date of Repayment	Warrant No.	Date of Warrant	Amount	Date of Advance	Warrant No.	Date of Warrant	Amount	Department/Ministry
21.8.69	54	5.12.68	20,000.00	1.1.69		Balance B/F	77,525.00	Home Affairs
21.8.69	55	5.12.68	2,500.00	7.2.69	1	14.1.69	35,000.00	P.S. Ministry
21.8.69	56	6.12.68	10,500.00	26.8.69	5	5.6.69	2,500.00	Ministry of Finance
21.8.69	59	13.12.68	14,151.00	22.8.69	7	4.6.69	46,359.60	Office of the Prime Minister
21.8.69	62	23.12.68	300.00	22.8.69	10	25.7.69	100,000.00	Housing and Reconstruction
21.8.69	63	23.12.68	3,000.00	22.12.69	11	5.8.69	16,000.00	Home Affairs
21.8.69	60	13.12.68	4,500.00	24.10.69	23	13.10.69	350.00	Health
27.10.69	57	10.12.68	12,000.00	16.12.69	25	16.10.69	10,000.00	Education
27.10.69	51	4.12.68	374.00	17.12.69	30	21.11.69	141,670.00	-do-
27.10.69	61	23.12.68	1,200.00	17.12.69	32	5.12.69	50,000.00	-do-
27.10.69	66	30.12.68	3,500.00	17.12.69	33	5.12.69	11,439.00	Trade
27.10.69	74	31.12.68	5,500.00	22.12.69	37	11.12.69	3,000.00	Health
12.12.69	5	5.6.69	2,500.00	22.12.69	15	23.9.69	24,000.00	-do-
12.12.69	7	4.6.69	46,359.60	22.12.69	18	29.9.69	20,000.00	-do-
12.12.69	10	25.7.69	125.00	22.12.69		29.9.69		
22.12.69	11	5.8.69	100,000.00					
12.12.69	23	13.10.69	16,000.00					
Balance C/F			295,459.00					
			537,968.60				537,968.60	

Certified Correct
S. SEYMOUR
ACCOUNTANT GENERAL. (AG.)

CONTINGENCIES FUND

BALANCE SHEET AS AT 31st DECEMBER, 1969

1969 1968

Assets:

Cash and Bank Balance	Note 1	\$204,541.00	422,475.00
Outstanding Advances to Ministries Due by General Account	Note 2	295,459.00	77,525.00
		\$500,000.00	500,000.00

Liabilities:

Issues from the Consolidated Fund	\$500,000.00	500,000.00
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(a) The attached Notes form an integral part of this Balance Sheet.

E. A. SILLS
ACCOUNTANT GENERAL

Note 1:

Balance as per Accountant General's Cash Book \$204,541.00 \$422,475.00

Note 2:

**LIST OF OUTSTANDING ADVANCES
AS AT 31ST DECEMBER 1969**

Date	Warrant No.	Date of Warrant	Amount	Ministry Department	Date Repaid
7. 2. 69	1	14. 1. 69	35,000.00	Home Affairs	10. 7. 70
16. 12. 69	25	16. 10. 69	350.00	Health	21. 2. 70
17. 12. 69	30	21. 11. 69	10,000.00	Education	10. 3. 70
17. 12. 69	32	5. 12. 69	141,670.00	do.	10. 3. 70
17. 12. 69	33	5. 12. 69	50,000.00	do.	10. 3. 70
22. 12. 69	37	11. 12. 69	11,439.00	Trade	10. 5. 70
22. 12. 69	15	23. 9. 69	3,000.00	Health	21. 2. 70
22. 12. 69	18	29. 9. 69	24,000.00	do.	21. 2. 70
22. 12. 69	19	29. 9. 69	20,000.00	do.	21. 2. 70
		Total	295,495.00		

DEPOSITS FUND

BALANCE SHEET AS AT DECEMBER 31st. 1969

Assets	<u>Notes</u>	<u>1969</u>	<u>1968</u>
Cash and Bank Balances	1	4,171,234.50	13,848,059.34
Outstanding Advances	2	10,831,781.54	9,533,248.60
Due by General Account	3	9,640,958.03	
Imprest Account			145,752.21
Remittances Account			11,913.52
Disallowance Account			259.23
Accountant General's Clearance Account			15,418,300.57
		<u>\$24,643,974.07</u>	<u>\$38,957,533.47</u>
Liabilities			
Deposits	4	9,644,899.63	7,925,407.56
Deposits for Investment	5	1,165,475.63	1,636,421.24
Amounts due to General Account	6	13,072,691.73	
Amounts due to the Consolidated Fund - Revenue Receipts		760,907.08	
General Deposits Fund Account			5,258,279.78
General Revenue Fund Account			9,483,984.22
General Vote Account Current			7,135,482.04
General Vote Account Capital			7,324,470.09
Inter Ministries Clearance Account			193,488.54
		<u>\$24,643,974.07</u>	<u>\$38,957,533.47</u>

(a) The attached Notes form an integral part of this Balance Sheet.

E. A. SILLS
ACCOUNTANT GENERAL

Statement 7 -continued

NOTES ON ACCOUNTSNote 1: Cash and Bank Balances

Balance as per Account General's Cash Book		2,159,528.75
Balance on A. G. Account No. 101	120,291.76	
Balance on Royal Bank of Canada	4,542.08	
Balance on Min. of Communications	<u>1,886,871.91</u>	<u>2,011,705.75</u>
		<u>4,171,234.50</u>

Note 2: Advances

Personal		3,636,058.10
Other Governments and Administrations		952,532.47
Public Authorities		3,789,814.98
Miscellaneous		2,453,375.99
		10,831,781.54

Note 3: Amounts due by General Account

General Account Expenditure Payments		4,991,366.05
General Account Deposits Fund Receipt		4,649,591.98
		9,640,958.03

Note 4: Deposits

General		9,576,096.05
Other Governments and Administrations		66,880.21
Statutory Bodies		1,923.37
		9,644,899.63

Note 5: Deposits for Investment

Deposits made for Investment		29,812,990.35
Deposits Invested		28,647,514.72
		1,165,475.63

Note 6: Amount due to the General Account

Amount due to the General Account		11,129,428.23
General Account Deposit Fund Payments		1,943,263.50
		13,072,691.73

STATEMENT OF BALANCES HELD ON DEPOSIT

Summary of Deposits as at 31st December, 1969

Other Government Code No .	796 - 001 - 000	66,880.21 Cr.
Statutory Bodies	797 - 001 - 000	1,923.37 Cr.
Miscellaneous	798 - 001 - 000	<u>9,576,096.05 Cr.</u>
		<u>\$9,644,899.63 Cr.</u>
Deposit for Investment		
Code No. 794 - 001 - 000		\$29,812,990.35 Cr.
Less		
Deposit invested Code No. 794 - 001 000		<u>28,647,514.72</u>
		<u>1,165,475.63</u>

E. A. SILLS,
ACCOUNTANT GENERAL.

STATEMENT OF OUTSTANDING ADVANCES

Summary of Advances outstanding at 31st December, 1969

Personal Code No.	781 - 001 000	1,687,081.13
Motor Vehicles	782 - 001 000	1,992,938.29
Bicycles	783 - 001 000	13,979.91
Furniture	784 - 001 000	7,742.70
Sundry Personal	785 - 001 000	65,673.88 Cr.
Other Governments and Administra- tions	786 - 001 000	952,532.47
Statutory Bodies	787 - 001 000	3,789,814.98
Miscellaneous	788 - 001 - 000	2,453,365.94
		<u>\$10,831,781.54</u>

E. A. SILLS,
ACCOUNTANT GENERAL.

GENERAL ACCOUNT BALANCE SHEET AS AT DECEMBER 31st. 1969

<u>Assets</u>	<u>Notes</u>	<u>1969</u>
Cash and Bank Balances	1	90,565,940.31
Amounts due by the Deposit Fund	2	17,243,188.36
Disallowance Account		259.23
Accountant General's Clearance Account	3	884,267.33
		108,693,655.23
<u>Liabilities</u>		
General Vote Account - Current	3	(789,361.44)
Current Vote Account		3,737,317.80
General Vote Account - Capital	3	(513,506.02)
Capital Vote Account		7,413,979.04
Due to the Contingencies Fund	4	295,459.00
Due to the Deposits Fund	5	7,543,241.32
Due to the Consolidated Fund	6	91,006,525.53
		108,693,655.23

- (a) Figures in brackets denote deductions
- (b) The attached notes from an integral part of this Balance Sheet.

E. A. SILLS
ACCOUNTANT GENERAL

Statement 8 -continued

Note 1: - Cash and Bank Balances

Cash Balance at Accountant General's Department		853,664.57	
Bank Balance of Accountant General's No. 405 Account		24,327,661.57	
Add do. 402 Account		60,368,487.28	
Crown Agents Balance on General Account		(1,395.28)	Cr.
" " Special Account		109,179.82	
North West District Sub Treasury		26,659.70	
Lethem Sub Treasury		43,344.84	
Ministry of Works and Hydraulics Bank	2,200,414.36		
Cash	<u>99,731.29</u>	2,300,145.65	
Ministry of Home Affairs (General)		(70,258.84)	Cr.
Ministry of Home Affairs (Police)		60,531.73	
Ministry of Housing & Reconstruction	22,162.17		
	<u>39,170.24</u>	61,332.41	
Ministry of Education		1,372,622.51	
Ministry of Agriculture		161,041.74	
Ministry of Health		<u>367,763.03</u>	
Add Balances : On Imprest Account		89,980,780.73	
Ministries Paymasters' Account		456,802.44	
		<u>128,357.14</u>	
		<u>90,565,940.31</u>	

Note 2: - Amount due by the Deposit Fund

Amount due by the Deposit Fund		11,129,428.23
Add Payments on behalf of the Deposit Fund not yet reimbursed		<u>1,869,794.68</u>
		12,999,222.91
Add Balance on the General Deposits General Account		<u>4,243,965.45</u>
		<u>17,243,188.36</u>

Note 3: - These amounts represent balances prior to 1969 which are to cleared.

Note 4: - This amount is due to the Contingencies Fund for Advances not repaid at 31.12.69

Note 5: - Amounts Due to the Deposits Fund

Reimbursements of Expenditure paid by the Deposit Fund	4,742,272.25
Deposit Fund Receipts	<u>2,800,969.07</u>
	<u>7,543,241.32</u>

Note 6: - Due to Consolidated Fund

Revenue Receipts	51,322,371.99
General Revenue Fund Account (Old Account)	4,452,202.31
Inter Ministries Clearance Account	244,589.80
Other Amounts due to the Consolidated Fund	<u>34,987,361.53</u>
	<u>91,006,525.53</u>

STATEMENT OF CURRENT ASSETS AND LIABILITIES AS AT 31st DECEMBER, 1969

<u>Assets</u>	<u>Notes</u>	<u>1969</u>	<u>1968</u>
Cash and Bank Balances			
Consolidated Fund Account	(120,267,387.17)		
General Account	90,565,940.31	1	
Deposit Fund Account	4,171,234.50	2	
Contingencies Fund Account	204,541.00	3	
Joint Consolidated Fund	(851,864.84)	(26,177,536.20)	(5,440,986.40)
Contingencies Fund		500,000.00	500,000.00
Investments		481,805.68	458,540.47
Consolidated Fund due by General Account	4	29,819.70	
Consolidated Fund due by Accounting Officer	5	14,360,445.90	15,803,525.48
General Account due by the Deposit Fund	6	4,170,496.63	
Disallowance Account		259.23	259.23
Accountant General's Clearance Account	7	884,267.33	15,418,300.57
Deposits Fund Advances Outstanding	8	10,831,781.54	9,533,248.60
Deposits Fund due by General Account	9	2,097,716.71	
Advances from the Contingencies Fund		<u>295,459.00</u>	<u>77,525.00</u>
		<u>7,474,515.52</u>	<u>36,350,412.95</u>
 Liabilities			
Surplus on Current Account	10	14,730,594.30	13,235,884.20
Deficit on Capital Account	11	(47,498,416.57)	(33,568,640.28)
Outstanding Treasury Bills		18,689,985.64	17,068,301.05
Erroneous Payments		80,015.63	79,809.51
Current Vote Account	12	2,947,956.36	7,135,482.04
Capital Vote Account	13	6,900,473.02	7,324,470.09
Due to the Contingencies Fund by the General Account		295,459.00	77,525.00
Deposits	14	9,644,899.63	7,925,407.56
Deposits for Investment	15	1,165,475.63	1,636,421.24
Due to the Consolidated Fund by the Deposit Fund	16	18,072.88	
General Deposits Fund Account			5,258,279.78
General Revenue Fund Account			9,483,984.22
Inter Ministries Clearance Account			193,488.54
Contingencies Fund		<u>500,000.00</u>	<u>500,000.00</u>
		<u>\$7,474,515.52</u>	<u>\$36,350,412.95</u>

Notes: (a) Figures in brackets denote deductions
 (b) The attached notes form an integral part of this Balance Sheet.

E. A. SILLS,
 Accountant General.

NOTES

1. See note 1 of the General Account Balance Sheet.	
2. See note 1 of the Deposit Fund Balance Sheet.	
3. See note 1 of the Contingencies Fund Balance Sheet.	
4. Amount due to the Consolidated Fund see note 1 of the Consolidated Fund Balance Sheet	91,036,345.23
Less Liabilities due to the Consolidated Fund - See note 6 of General Account Balance Sheet	<u>91,006,525.53</u>
	<u>\$ 29,819.70</u>
5. See note 2 of the Consolidated Fund Balance Sheet.	
6. General Account due by the Deposit Fund - See note 2 of the General Account Balance Sheet	17,243,188.36
General Account due by the Deposit Fund - See note 6 of the Deposit Fund Balance Sheet	<u>13,072,691.73</u>
	<u>4,170,496.63</u>
7. See note 3 of General Account Balance Sheet.	
8. See note 2 of The Deposits Fund Balance Sheet.	
9. Deposits Fund due by General Account (See note 3 of the Deposits Fund Balance Sheet)	9,640,958.03
Deposits Fund due by General Account (See note 5 of the General Account Balance Sheet)	<u>7,543,241.32</u>
	<u>\$2,097,716.71</u>
10. See note 3 of the Consolidated Fund Balance Sheet.	
11. See note 4 of the Consolidated Fund Balance Sheet.	
12. Current Vote Account	3,737,317.80
Less General Vote Account (Current) (See note 3 of General Account Balance Sheet)	<u>789,361.44</u>
	<u>2,947,956.36</u>
13. Capital Vote Account	7,413,979.04
Less General Vote Account (Capital) See note 3 of General Account Balance Sheet	<u>513,506.02</u>
	<u>6,900,473.02</u>
14. See note 4 of the Deposits Fund Balance Sheet.	
15. See note 5 of the Deposits Fund Balance Sheet.	
16. Due to the Consolidated Fund by the Deposit Fund	760,907.08
" " " " " " " " " "	<u>742,834.20</u>
	<u>\$ 18,072.88</u>

STATEMENT OF PUBLIC DEBT AS AT 31st DECEMBER, 1969

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
FUNDED DEBT: (i) <u>External Loans</u> 3% Stock (1975/80) ..	Ordinance 11/1929 Inscribed Stock	\$ 9,600,000.00	\$ 5,345,330.04	\$ 4,589,794.98	Loan floated at 498% per cent on 24th July 1929 for a term of 40 years. Converted on 1st August, 1949, and repayable on 1st February, 1980, with the option of redemption at par on or after 1st February, 1975 on giving 3 months' notice. A Sinking Fund commenced on 1st February, 1950. Interest payable on 1st February and August.
3% Stock (1975/80) ..	do.	432,000.00			Stock identical and additional to the above was issued in October, 1929 at 499% per cent. Conversion was effected along with the above issue.
3 1/2% Stock (1962/72) ..	Ordinance 26/1941	3,888,000.00	3,248,239.41	3,256,370.95	\$2,064,000 of this issue was raised by converting at par on 20th January, 1942, the 5% Ord 6/1916 (17th Issue) and the balance was floated in 1st July, 1942 at 100% per cent. The period of the loan is 30 years with option of redemption at par on or after 1st July, 1962; on giving 3 months' notice. A Sinking Fund commenced on 1st January, 1943. Interest payable on 1st January and 1st July.
	Carried Forward				

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
5% Stock (1980/85)	Ordinance 55/1955	\$ 16,992,000.00	\$ 3,511,508.88	\$ 2,976,461.07	Floated at 96.105 per cent on 30th April, 1956 for a period of 29 years with option of redemption at par on or after 15th March, 1980, on giving 3 months' notice. A Sinking Fund commenced on 15th September. In addition a supplementary Sinking Fund in respect of the loan raised under Ordinance 55/1955 commenced in 1956.
Supplementary Sinking Fund			1,408,931.18	1,332,289.99	
	Total External Loans	30,912,000.00	13,514,009.51	12,154,916.99	

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans					
3 1/2% Debentures (1976/86)	Ord. 5/1945	5,000,000.00	1,881,018.30	1,327,257.77	Issued at par on 1st January, 1946, for a period of 40 years with option of redemption at par on or after 1st January, 1976. A Sinking Fund commenced on 1st January, 1946. Interest payable 1st January and 1st July.
3 1/2% Debentures (1966/71)	Ord. 9/1951	800,000.00	829,433.21	840,908.08	Issued at par on 2nd July, 1951 for 20 years with option of redemption at par after 15 years on giving 6 months' notice. A Sinking Fund commenced on 1st July, 1954. Interest payable 1st January and 1st July.
4 1/2% Debentures 1st Issue (1966/86)	Ord. 17/1953	1,534,300.00	473,640.17	416,011.67	Issued at par on 31st December, 1956 for a period of 30 years with option of redemption at par on or after 1st January, 1966 or on giving 6 months' notice. A Sinking Fund commenced 1st January, 1959. Interest payable 1st January and 1st July.
5% Debentures 2nd Issue (1967/87)	Ord. 17/1953	1,313,750.00	250,609.64	209,872.50	A further issue at par was raised on 1st January, 1957, for a period of 30 years with option of redemption at par on or after 1st January, 1967 on giving 6 months' notice. A Sinking Fund commenced on 1st January, 1960. Interest payable 1st January and 1st July.
		8,648,050.00	3,434,701.32	2,794,050.02	

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans (cont'd)		\$	\$	\$	
6% Debentures 1st Issue (1969/79)	Ordinance 54/1956	3,600,000.00	1,179,814.50	1,064,044.43	Issued on 1st January, 1959 for a period of 20 years with option of redemption at par on or after 1st June, 1969, on giving 6 months' notice. Sinking Fund commenced on 1st June, 1962. Interest payable 1st June and 1st December.
5% Debentures 2nd Issue (1969/79)	Ordinance 54/1956	5,000,000.00	1,557,697.52	1,425,480.58	A further issue of £98 per cent raised on 1st December, 1959 for a period of 20 years with option of redemption at par on or after 1st December, 1969 on giving 6 months' notice. Sinking Fund commenced on 1st December 1962. Interest payable on 1st June and 1st December.
5% Debentures (1973/88)	Ordinance 13/1958	300,000.00	45,134.30	39,029.83	Issued on 1st December, 1958 for a period of 30 years with option of redemption on or after 1st November, 1973, on giving 6 months' notice. Sinking Fund contribution commenced 1st November, 1961. Interest payable 1st May and 1st November.
6% Debentures 1st Issue (1971/81)	Ordinance 9/1960	2,500,000.00	537,877.52	523,902.34	Issued at par 1st December, 1961 for a period of 20 years with option of redemption at par on or after 1st December, 1971 on giving 6 months' notice. Sinking Fund commenced on 1st December, 1964. Interest payable on 1st June and 1st December.

Description of Loan	Authority	Amount Outstanding	Sinking		Funds		Remarks
			Ledger Value	Mean Market Value	Mean Market Value	Value	
(ii) Internal Loans (cont' d.)		\$	\$	\$			
6 1/2% Debentures 2nd Issue (1974/84)	Ordinance 9/1960	2,000,000.00	239,552.88	233,524.58			A further issue at par on 1st August, 1964 for a period of 20 years with option of redemption at par on or after 1st August, 1974, on giving 6 months' notice. Sinking Fund commenced on 1st August, 1966. Interest payable 1st February and 1st August.
Treasury Savings Certificates (1968/71/74)	Ordinance 12/1965	2,494,590.54	1,735,265.10	1,780,447.96			Issued in 1965 and redeemable on or after 3 1/2 years at a premium of 10% on or after 6 1/2 years at a premium of 40% on or after 9 1/2 years at a premium of 100%. A Sinking Fund commenced 1st January, 1965.
7% Debentures 1st Issue (1975)	Ordinance 15/1965	2,821,850.00	781,516.92	798,183.09			Fixed date debentures issued at par on 1st September, 1965 for a period of 10 years. Interest payable 1st March and 1st September.
7% Debentures 2nd Issue (1975)	Ordinance 15/1965	2,526,250.00	695,992.64	705,746.69			A further issue identical with above issued at par on 1st December, 1965 for a period of 10 years. Interest payable 1st June and 1st December.
Treasury Savings Certificates (1969/72/76)	Ordinance 22/1966	240,425.00	113,934.90	112,909.79			Issued in 1966 and redeemable on or after 3 1/2 years at a premium of 10% on or after a period of 6 1/2 years at a premium of 40% on or after a period of 10 years at a premium of 100%.

Statement 10 -continued

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans (cont'd.)		\$	\$	\$	
7% Debentures 1st Issue (1986) ..	Ordinance 22/1966	805,850.00	44,490.58	44,490.58	Issued at par on 15th June, 1966 for a period of 20 years. Sinking Fund commenced 15th June, 1968. Interest payable on 15th June and 15th December.
7% Debentures (1986) 2nd Issue ..	Ordinance 22/1966	215,400.00	7,954.66	7,954.66	Issued at par on 15th September, 1966 for a period of 20 years. Sinking Fund commenced on 15th September, 1968. Interest payable on 15th March and 15th September.
7% Debentures 3rd Issue (1986) ..	Ordinance 22/1966	22,850.00	755.14	755.14	Issued at par on 15th December, 1966 for a period of 20 years. Sinking Fund commenced on 15th December, 1968. Interest payable 15th June and 15th December.
7% Debentures 4th Issue (1977) ..	Ordinance 22/1966	446,600.00	23,695.32	23,695.32	Issued at par on 1st July, 1967 for a period of 10 years. Sinking Fund will commence not later than 1st July, 1969. Interest payable 1st January and 1st July.
7% Debentures 5th Issue (1977) ..	Ordinance 22/1966	477,250.00	24,989.64	24,989.64	Issued on 16th September, 1967 and redeemable at par on 16th September, 1977. Sinking Fund will commence not later than 16th September, 1969. Interest payable 16th March and 16th September.
7% Debentures 6th Issue (1977) ..	Ordinance 22/1966	266,750.00	13,967.50	13,967.50	Issued on 16th December, 1967 and redeemable at par on 16th December, 1977. Sinking Fund will commence not later than 16th December, 1969. Interest payable on 16th June and 16th December.

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans (cont'd)		\$	\$	\$	
7% Debentures 7th Issue (1978)	Ordinance 22/1966	2,369,500.00			Issued on 1st July, 1968 and redeemable at par on 1st July, 1978. Sinking Fund will commence not later than 1st July, 1970. Interest payable on 1st January and 1st July.
7% Debentures 8th Issue (1978)	Ordinance 22/1966	173,550.00			Issued on 16th September, 1968 and redeemable at par on 16th September, 1978. Sinking Fund will commence not later than 16th September, 1970. Interest payable on 16th March and 16th September.
7% Debentures 9th Issue (1978)	Ordinance 22/1966	45,000.00			Issued on 1st October, 1968 and redeemable at par on 1st October, 1978. Sinking Fund will commence not later than 1st October, 1970. Interest payable on 1st April and 1st October.
7% Debentures 10th Issue (1978)	Ordinance 22/1966	137,300.00			Issued on 16th December, 1968 and redeemable at par on 16th December, 1978. Sinking Fund will commence not later than 16th December, 1970. Interest payable on 16th June and 16th December.
7% Debentures 11th Issue (1979)	Ordinance 22/1966	1,083,450.00			Issued on August 1, 1969 and redeemable at par on 1st August 1978. A Sinking Fund would commence not later than August 1, 1971. Interest payable on February 1, and August 1, of each year.

Statement 10 - continued

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans (cont' d.)		\$	\$	\$	
7% Debentures 13th Issue (1979) ..	Ordinance 22/1966 ..	887,050.00			Issued on October 1, 1969 and redeemable at par on October 1, 1979. A Sinking Fund would commence not later than October 1, 1971. Interest payable on April 1, and October 1, of each year.
7% Debentures 13th Issue (1979) ..	Ordinance 22/1966 ..	1,691,850.00			Issued on 16th December, 1969 and redeemable at par on 16th December, 1979. Sinking Fund to commence not later than 16th December, 1971. Interest payable on 16th June and 16th December each year.
Total Internal Loans		38,753,565.54	10,437,340.44	9,593,172.15	
UNFUNDED DEBT Internal Loans					
7% Equated Annuity Debentures - 1st Issue 1975 ..	Ordinance 15/1965 ..	5,178,150.00	1,658,043.63	3,520,106.37	Equated annuity debentures issued on 1st September, 1965 redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st March and 1st September. The first instalment commenced on 15th March, 1966, and the final instalment will be paid on 1st September 1975.
7% Equated Annuity Debentures - 2nd Issue (1975) ..	Ordinance 15/1965 ..	53,900.00	17,258.78	36,641.22	Equated Annuity debentures issued on 1st December, 1965, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st December and 1st June. The first instalment commenced on 1st June, 1966, and the final instalment will be paid on 1st December, 1975.

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
UNFUNDED DEBT (ii) Internal Loans (cont'd.)		\$	\$	\$	
7% Equated Annuity Debentures - 1st Issue (1986)	Ordinance 22/1966	5,799,900.00	533,590.80	5,266,309.20	Equated annuity debentures issued on 15th June, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th December and 15th June. The first instalment commenced on 15th December, 1966, and the final instalment will be paid on 15th June, 1986.
7% Equated Annuity Debentures - 2nd Issue (1986)	Ordinance 22/1966	527,550.00	40,832.37	486,717.63	Equated annuity debentures issued on 15th September, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th March and 15th September. The first instalment commenced on 15th March 1967 and the final instalment will be paid on 15th September, 1986.
7% Equated Annuity Debentures - 3rd Issue (1986)		476,350.00	36,869.49	439,480.51	Equated annuity debentures issued on 15th December, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th June and 15th December. The first instalment commenced on 15th June, 1967 and the final instalment will be paid on 15th December, 1986.

Statement 10 - continued

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
(ii) Internal Loans (cont'd.) 7% Equated Annuity Debentures - 4th Issue (1977)	Ordinance 22/1966	\$ 550.00	\$ 82.01	\$ 467.99	Equated annuity debentures issued on 1st July, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment commenced on 1st January 1968 and the final instalment will be paid on 1st July, 1977.
7% Equated Annuity Debentures - 5th Issue (1977)	Ordinance 22/1966	118,600.00	17,683.26	100,916.74	Equated annuity debentures issued on 16th September, 1967 redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment commenced on 16th March, 1968 and the final instalment will be paid on 16th September, 1977
7% Equated Annuity Debentures - 6th Issue (1977)	Ordinance 22/1966	1,230,900.00	183,527.19	1,047,372.81	Equated annuity debentures issued on 16th December, 1967; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1968 and the final instalment will be paid on 16th December, 1977.

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<p>UNFUNDED DEBT (ii) Internal Loans (cont'd.)</p>					
<p>8% Debentures (1977)</p>	<p>Ordinance 22/1966</p>	<p>6,300,000.00</p>	<p>1,260,000.00</p>	<p>5,040,000.00</p>	<p>Issued on 14th December, 1967 re refinancing of the Rice Industry. Principal payable in half-yearly instalments of one twentieth of entire sum, together with interest due for the half year on the balance outstanding during that period. Issued at monthly intervals commencing on 1st November, 1967; redeemable either 5 years after issue at a premium of 40% (equivalent to 7½% compound interest) or 9 years after issue at double the face value of the bond (equivalent to 7½% compound interest). In addition Government will purchase the bonds at prices prescribed in the prospectus.</p>
<p>Guyana Savings Bonds</p>	<p>Ordinance 22/1966</p>	<p>262,461.28</p>	<p>22,825.00</p>	<p>239,636.28</p>	
<p>7% Debentures Equated Annuity - 7th Issue (1978)</p>	<p>Ordinance 22/1966</p>	<p>70,150.00</p>	<p>5,050.80</p>	<p>65,099.20</p>	<p>Equated annuity debentures issued on 1st July, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment was paid on 1st January, 1969 and the final instalment will be paid on 1st July, 1978.</p>
<p>7% Equated Annuity Debentures - 8th Issue (1978)</p>	<p>Ordinance 22/1966</p>	<p>826,400.00</p>	<p>59,500.80</p>	<p>766,899.20</p>	<p>Equated annuity debentures issued on 16th September 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment was paid on 16th March 1969 and the final instalment will be paid on 16th September, 1978.</p>

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
UNFUNDED DEBT Internal Loans 7% Equated Annuity Debentures - 9th Issue (1978)	Ordinance 22/1966	\$ 72,250.00	\$ 5,202.00	\$ 67,048.00	Equated annuity debentures issued on 1st October, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment was paid on 1st April, 1969 and the final instalment will be paid on 1st October, 1978.
7% Equated Annuity Debentures - 10th Issue (1978)	Ordinance 22/1966	\$ 879,300.00	\$ 63,309.60	\$ 815,990.40	Equated annuity debentures issued on 16th December, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1969 and the final instalment will be paid on 16th December, 1978.
7% Equated Annuity Debentures - 11th Issue (1979)	Ordinance 22/1966	\$ 916,350.00	\$ 0.00	\$ 916,350.00	Equated annuity debentures issued on 1st August 1969; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st February and 1st August. The first instalment will be paid on 1st February 1970 and the final instalment on 1st August, 1979.

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
(ii) Internal Loans (cont'd) 7% Equated Annuity Debentures - 12th Issue (1979)	Ordinance 22/1966	576,800.00		576,800.00	Equated annuity debentures issued on 1st October, 1969; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 18th October. The first instalment will be paid on 1st April, 1970 and the final instalment on 1st October, 1979.
7% Equated Annuity Debentures - 13th Issue (1979)	Ordinance 22/1966	420,600.00		420,600.00	Equated annuity debentures issued on 16th December, 1969; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment will be paid on 16th June 1970 and the final instalment on 16th December, 1979.
UNFUNDED DEBT Total Internal Loan		23,710,211.28	3,903,775.73	19,806,435.55	
UNFUNDED DEBT External Loans		1,177,631.62	921,351.88	256,279.74	The amount outstanding is made up as follows:- (a) D446 & A(i) Purchase of Rice Mill 246,279.28 (ii) Rice Cultivation Mahatcony/Abary (b) D537 Rural Housing Development 826.98 (c) D545 & A Corentyne Drainage and Irrigation Block III 9,173.48
Commonwealth Development and Welfare Loans					
				<u>256,279.74</u>	<u>9,173.48</u> <u>256,279.74</u>

Statement 10 - continued

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
UNFUNDED DEBT (ii) External Loans (cont'd) Commonwealth Development and Welfare Loans (cont'd)		67,899,201.60	12,664,828.87	55,234,372.73	(A)(i) Raised by 10 issues over the period 1945-1950. Repayable by 20 equated annuities at 3% from 1.1.56. (A)(ii) Raised by 4 issues over the period 1945-1950. Free of Interest for 3 years and thereafter repayable by 10 equated annuities at 3%. (b) Raised by 10 issues over the period 1945-1956. Repayable by 20 equated annuities at 3%. (c) Raised by 12 issues over the period 1946-1952. Free of interest for 5 years and thereafter repayable by 15 equated annuities at 3%. Raised by 32 issues during the period 1958 to 1966. Repayable by 25 equated annual instalments with interest varying between 5% to 7 1/8%
United Kingdom Exchequer Loans		13,379,191.57	27,120.00	13,352,071.57	Raised by 15 issues during the period September 1966 to December 1968 - (i) 3 issues totalling \$214,041.60 repayable free of interest by 18 equal annual instalments beginning in 1974. (ii) 3 issues totalling \$3,496,800 repayable at 6-5/8% interest. Interest is chargeable after a grace period which ends in 1972. Capital repayable by half-yearly instalments commencing in April, 1969 and ending in April, 1992.
United Kingdom Development Loans ..					

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
UNFUNDED DEBT (ii) External Loans (cont'd) United Kingdom Development Loans (cont'd)					(iii) 2 issues totalling \$2,064,638.56 repayable in 25 years with interest at the rate of 7.3/8% per annum. Interest is chargeable after a grace period which ends on 5th March, 1973. (iv) The terms and conditions of the remaining 7 issues totalling \$2,262,429.81 not yet agreed.
Barclays Overseas Development Corporation	Ord. 30/1960	1,200,000.00		1,200,000.00	Raised on 31st December, 1960 for the purpose of applying towards the purchase of all issued shares of the Demerara Electric Co. Ltd. Interest at 7% payable quarterly on 31st March, 30th June, 30th September and 31st December. Repayable in one amount at the expiration of 10 years.
Commonwealth Development Corporation	Legislative Council Resolution LII dated 19th December, 1952.	4,536,000.00	2,012,614.42	2,523,385.58	Agreement entered into with Commonwealth Development Corporation re loan to the Guyana Rice Development Company. Interest payable at the rate of 7 3/4% per annum.
Taylor Woodrow (Overseas Ltd.) Bank of Guyana Building		1,631,005.00	1,246,376.04	384,629.66	Raised by the issue of 10 promissory notes to Taylor Woodrow (Overseas Ltd.) bearing interest at the rate of 5 1/2% per annum. Repayment commenced on 1st December 1966 and payment cease on 1st June, 1971.

Statement 10-continued

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
UNFUNDED DEBT. (ii) External Loans (cont'd)					
I.B.R.D. Sea Defence Loan	Ord. 22/1966	35,208.00		35,208.00	Agreement entered into with the International Bank for Reconstruction and Development on 27th September, 1968. The loan is repayable within 30 years with interest at the rate of 6½% per annum on the amount drawn and outstanding.
I.B.R.D. Education Project.	do.	30,692.00		30,692.00	This Agreement was entered into on 31st January, 1969. The Loan is repayable on the same terms as the Sea Defence Loan.
United States Agency for International Development: (i) Atkinson Field Mackenzie Road.	Ord. 22/1966	14,805,978.12		14,805,978.12	Loan Agreement for US \$7,500,000: - interest payable semi-annually in US dollars on unrepaid principal and unpaid interest due, at the rate of 1% per annum during the first 10 years after the first disbursement and 2½% per annum thereafter in both cases computed on the basis of 365 days a year. Repayment in US dollars over a period not exceeding 40 years as follows: in 61 equal semi-annual instalments, the first instalment to be due and payable 9½ years after the first interest is due.
(ii) Private Investment Fund	do.	1,615,347.92		1,615,347.92	Loan agreement for US\$2,000,000 Terms and conditions of repayment same as for Atkinson Field/Mackenzie Highway Loan.

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
(iii) Feasibility Studies ..	do.	1,748,933.22		1,748,933.22	Loan Agreement for US \$1,600,000:- Terms and conditions of repayment same as at (i).
(iv) Corentyne/West Demerara Roads ..	do.	6,964,533.88		6,964,533.88	Loan Agreement for US \$7,500,000.- Terms and conditions of repayment same as at (i).
(v) Atkinson Airport Improvement.. ..	do.	1,608,274.08		1,608,274.08	Loan Agreement for US \$1,100,000:- Terms and conditions of repayment same as at (i).
United States Agency for International Development	Ord. 22/1966	4,838,824.31		(4,838,824.31)	Loan Agreement for US \$2,500,000. Rate of Interest is 3% per annum and is payable semi-annually. First, interest payment due 6 months after 1st disbursement. Principal repayable within 30 years from date of 1st disbursement in approximately fifty-one semi-annual instalments. The first instalment of principal is payable 4½ years after the date on which the 1st interest payment is due.
(vi) Civil Works Project		2,394.24		(2,394.24)	
(vii) Water Supply Improvement Project	do.	4,841,218.55		4,841,218.55	Loan Agreement for US \$2,600,000. The 1st payment of interest shall be due and payable not later than 6 months after the first disbursement at the rate of 2% per annum for 10 years following the date of 1st disbursement and 2% per annum thereafter on the outstanding balance of principal and any due and unpaid interest.
		496,306.84		496,306.84	

Description of Loan	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
CANADIAN LOANS					
(i) Central Surveys and Topographic Mapping Phase I	do.	2,626,625.26		2,626,625.26	Principal is payable in 61 approximately equal semi-annual instalments commencing 9% years after the date on which the 1st interest payment is due.
(ii) Control Surveys Topographic Mapping Phase II.. ..	Ord. 22/1966	1,606,306.21		1,606,306.21	Loan Agreement for Canadian \$1,800,000. Repayable free of interest in eighty semi-annual instalments commencing on 31st March 1977, and ending on 30th September, 2016.
(iii) Purchase of Aircraft	do.	837,108.31		837,108.31	Loan Agreement for Candian \$1,300,000; Repayable free of interest in eighty semi-annual instalments commencing on 30th September, 1978 and ending on 31st March, 2018.
	Total - External Loans	127,039,562.88	16,872,291.21	110,167,271.67	Loan Agreement for Candian \$500,000; Repayable free of interest in eighty semi-annual instalments commencing on 31st March 1978 and ending on 30th September, 2017.
	Total - Internal Loans	23,710,211.28	3,903,775.73	19,806,435.55	
	Total - Unfunded Debt	150,749,774.16	20,776,066.94	129,973,707.22	
	Total - Funded Debt			69,665,565.54	
	Total			199,639,272.76	
Short Term Borrowings					
Treasury Bills.. ..				18,689,985.64	
Joint Consolidated Fund Bank Overdraft.. ..				851,864.84	
	Total			10,055,506.06	
				229,236,629.30	

SINKING FUND

Description	Amount Outstanding	Internal		External		Ledger Value		Mean Market Value	
		Internal	External	Internal	External	Amount	Amount	Internal	External
		\$	\$	\$	\$	\$	\$	\$	\$
Funded Debt	69,665,565.54	38,753,565.54	30,912,000.00	10,437,340.44	13,514,009.51	21,748,089.14	9,593,172.15	12,154,916.99	-
Unfunded Debt	129,973,707.22	19,806,435.55	110,167,271.67	-	-	-	-	-	-
TOTAL	199,639,272.76	58,560,001.09	141,079,271.67	10,437,340.44	13,514,009.51	21,748,089.14	9,593,172.15	12,154,916.99	-
Short Term Borrowings	18,689,985.64	18,689,985.64	-	-	-	-	-	-	-
Treasury Bills	851,864.84	-	851,864.84	-	-	-	-	-	-
Joint Consolidated Fund	10,055,506.06	10,055,506.06	-	-	-	-	-	-	-
Bank Overdraft	229,236,629.30	87,305,492.79	141,931,136.51	10,437,340.44	13,514,009.51	21,748,089.14	9,593,172.15	12,154,916.99	-
TOTAL	229,236,629.30	87,305,492.79	141,931,136.51	10,437,340.44	13,514,009.51	21,748,089.14	9,593,172.15	12,154,916.99	-

SUMMARY OF EXTERNAL LOANS

	G\$		\$
Amount payable in US Dollars	32,146,492.61	US	16,073,246.30
Amount payable in Canadian Dollars	5,070,039.78	Canadian	2,740,562.04
Amount payable in £ Sterling	104,714,604.12	£ Sterling	21,815,542.10s. 6d.
	<u>141,931,136.51</u>		

In Addition the Crown Agents have certified that the sum of £15,585. 11s. 7d. (G\$74,810.78) British Guiana (Demerara Railway) Permanent Annuities and the sum of £49,824 (G\$239,155.20) British Guiana (Demerara Railway) 4% Perpetual Stock were registered in their books of Annuities and Stock as at the 31st December, 1969. The market value of the Annuities and Stock were G\$486,270.07 and G\$63,376.12 respectively at 31st December, 1969.

E. A. SILLS,
ACCOUNTANT GENERAL.

STATEMENT OF MADE FROM THE

Loaned To	Loans made	Amount Outstanding 1.1.69	made in 1959	Total
	\$	\$	\$	\$
(1) Loans to students	855,493.06	684,255.82	259,959.46	944,215.28
Total under Head (1)	855,493.06	684,255.82	259,959.46	944,215.28
(2) Loans to Municipalities:				
Mayor and Town Council - Georgetown Sewerage	2,500,079.84	838,559.81	-	838,559.81
Mayor and Town Council	853,250.00	339,520.38	-	339,520.38
Georgetown Municipal Water Supply				
Mayor and Town Council Georgetown- Planning Scheme	32,380.69	8,247.43	-	8,247.43
Mayor and Town Council, Georgetown	463,702.00	91,408.68	-	91,408.68
Portable Water Supply				
Loans to Georgetown Council - cleaning of Sussex Street canal	69,156.70	27,662.68	-	27,662.68
Mayor and Town Council, New Amsterdam - Improvement of Water Supply	187,500.00	187,500.00	-	187,500.00
Mayor and Town Council, Georgetown - Extension of Pure Water Supply	419,067.08	419,067.00	-	419,067.00
Total under Head (2)	4,525,136.31	1,911,966.06	-	1,911,966.06
(3) Loans to Local Authorities (District Councils):				
Local Authorities Bloomfield/ Whim Improvement of Drainage and Irrigation	49,723.18	24,491.27	-	24,491.27
Local Authorities Block III Corentyne for Improvement of Drainage and Irrigation area ..	246,251.05	88,702.19	-	88,702.19
Agricola	19,220.00	3,766.00	-	3,766.00
Adventure	1,950.00	780.00	-	780.00
Alexander Village	11,500.00	3,285.70	-	3,285.70
Bartica	12,000.00	3,600.00	-	3,600.00

LOANS AND ADVANCES CONSOLIDATED FUND

Amounts repaid 1.1.69- 31.12.69	Amounts Written off 1969	Total	Balance Outstanding 31.12.69	Terms of Loans
\$	\$	\$	\$	
231,805.85	-	231,805.85	712,409.43	Loans repayable at 5% over periods of 3 - 5 years after completion of course.
231,805.85	-	231,805.85	712,409.43	
58,980.17	-	58,980.17	779,579.64	Fixed annual repayment of \$84,136.96 at 3% per annum ceasing in 1980. (Repayable at a fixed annual charge of \$34,065.78 ceasing in 1980. Interest (a.r.o. 3% per annum.
23,880.27	-	23,880.27	315,640.11	
1,989.72	-	1,989.72	6,257.71	Repayable in annuities of \$2,278.34 over 20 years from 1953. Interest at 3½%.
29,427.23	-	29,427.23	61,981.45	Repayable in annuities of \$32,626.53 over 20 years from 1953. Interest at 3½%.
13,831.34	-	13,831.34	13,831.34	S.W. 23/59-(211) 563/57 Repayable in 5 years after completion of works at - 5%.
-	-	-	187,500.00	Loan of \$375,000.00. Council to re-imburse Government with 50% of interest and sinking fund charges.
-	-	-	419,067.00	Loan of \$838,134.15. Council to reimburse Government 50% of interest and sinking Fund Charges.
128,108.73	-	128,108.73	1,783,857.33	
-	-	-	24,491.27	Free of interest for 5 years and then repayable in 15 equal annuities. Interest 3½%.
-	-	-	88,702.19	Free of interest for 5 years and then repayable in 15 equated annuities. Interest 3½%.
3,766.00	-	3,766.00	-	Loan for 10 years at 6%
195.00	-	195.00	585.00	Loan for 10 years at 6%.
1,642.86	-	1,642.84	1,642.84	Loan for 7 years at 6%.
-	-	-	3,600.00	Loan for 10 years at 6%.

Loaned To	Loans made	Amount Outstanding 1.1.69	Loans made in 1969	Total
	\$	\$	\$	£\$
Bel Air West Coast Barbice	10,500.00	3,988.80	-	3,988.80
Beterverwagting - Triumph	36,900.00	13,157.14	-	13,157.14
Best	3,500.00	1,750.00	-	1,750.00
Buxton	72,700.00	45,243.73	-	45,243.73
Buxton - Friendship	5,000.00	2,500.00	-	2,500.00
Canal Polder.. ..	9,000.00	3,857.12	-	3,857.12
Cane Field Endeavour .. Amsterdam	7,500.00	1,000.00	-	1,000.00
Clonbrook	5,000.00	5,000.00	-	5,000.00
Crabwood Creek	25,000.00	7,500.00	-	7,500.00
Craig	7,950.00	3,975.00	-	3,975.00
	24,100.00	24,100.00	-	24,100.00
Central Leguan	7,000.00	4,000.00	-	4,000.00
Fyrish	4,500.00	8.58	-	8.58
Good Intent - Sisters	6,450.00	1.28	-	1.28
Hopetown	9,600.00	2,880.00	-	2,880.00
	4,000.00	2,285.71	-	2,285.71
Huist Dieren	7,000.00	2,100.00	-	2,100.00
	18,000.00	4,017.97	-	4,017.97
Kingselly	11,500.00	2,443.70	-	2,443.70
Kitty and Alexander Village	13,000.00	276.20	-	276.20
La Grange	4,630.00	184.25	-	184.25
Lancaster - Manchester.. ..	19,598.60	16,658.81	-	16,658.81
Limlair	8,700.00	5,658.85	-	5,658.85
Lodge	30,322.09	22,288.72	-	22,288.72
Lot 27	6,000.00	399.45	-	399.45
Lots 52 - 56.. ..	6,000.00	35.00	-	35.00
Lots 57 - 66	42,000.00	6,000.00	-	6,000.00
Lots 67 - 74	15,000.00	933.48	-	933.48
Lots 78 - 79	13,850.00	6,756.26	-	6,756.26
Mahaica - Helena - Supply	4,000.00	800.00	-	800.00
Mahaicony Central.. ..	20,700.00	14,076.91	-	14,076.91
Mahaicony Eastern.. ..	12,000.00	8,571.43	-	8,571.43
Mocha	4,100.00	2,870.00	-	2,870.00
Meadow Bank	3,300.00	1,320.00	1	1,320.00
Morawhanna	8,975.00	3,763.67	-	3,763.67
Newtown	19,000.00	15,200.00	-	15,200.00
Plaisance	40,533.00	20,551.80	-	20,551.80
Plaisance - Sparendam.. ..	24,500.00	10,923.31	-	10,923.31
Queenstown	8,500.00	6,042.00	-	6,042.00
Rosignol.. ..	5,500.00	3,000.00	-	3,000.00
Sparendam	9,900.00	4,440.00	-	4,440.00
Sheet Anchor and Palmyra	9,350.00	1,943.45	-	1,943.45
Stanleytown	5,800.00	3,480.00	-	3,480.00

Statement 11 -continued

Amounts \times repaid 1.1.69- 31.12.69	Amounts Written off 1969	Total	Balance Outstanding 31.12.69	Terms of Loans
\$	\$	\$	\$	
-	-	-	3,988.80	Loan for 10 years at 6%.
1,300.00	-	1,300.00	11,857.14	Loan for 15 years at 6% since 1963.
437.50	-	437.50	1,312.50	Loan for 8 years at 6%.
7,200.00	-	7,200.00	38,043.73	Loan for 20 years at 5% since 1957.
-	-	-	2,500.00	Loan for 8 years at 6%.
1,285.72	-	1,285.72	2,571.40	Loan for 7 years at 6%.
1,000.00	-	1,000.00	-	Loan for 15 years at 4%.
-	-	-	5,000.00	Loan for 8 years at 6% since 1965.
-	-	-	7,500.00	Loan for 10 years at 6% since 1962.
397.50	-	397.50	3,577.50	Loan for 20 years at 6% since 1959.
-	-	-	24,100.00	Loan for 30 years at 4% since 1963.
3,000.00	-	3,000.00	1,000.00	Loan for 7 years at 6% since 1969.
-	-	-	8.58	Loan to be paid at 6% since 1953.
-	-	-	1.28	Loan for 7 years at 5% since 1958.
-	-	-	2,880.00	Loan for 10 years at 4% since 1955.
-	-	-	2,285.71	Loan for 7 years at 6% since 1958.
1,400.00	-	1,400.00	700.00	Loan for 10 years at 6% since 1961.
-	-	-	4,017.97	Loan for 15 years at 6% since 1960.
500.00	-	500.00	1,943.00	Loan for 7 years at 6% since 1960.
-	-	-	276.20	Loan for 10 years since 1959 at 6%.
184.25	-	184.25	-	Loan for 10 years at 6% since 1960.
-	-	-	16,658.81	Loan for 20 years at 6% since 1962.
-	-	-	5,658.85	Loan for 7 years at 6% since 1960.
1,904.35	-	1,904.35	20,384.37	Loan for 10 years at 5% since 1965.
-	-	-	399.45	Loan for 5 years at 6% since 1961.
-	-	-	35.00	Loan for 5 years at 6% since 1957.
3,000.00	-	3,000.00	3,000.00	Loan for 10 years at 6% since 1961.
933.48	-	933.48	-	Loan for 15 years at 6% since 1955.
843.25	-	843.25	5,913.01	Loan for 15 years at 6% since 1958.
-	-	-	800.00	Loan for 10 years at 6% since 1961.
1,207.69	-	1,207.69	12,869.22	Loan for 15 years at 5% since 1960.
1,714.29	-	1,714.29	6,857.14	Loan for 7 years at 7% since 1965.
-	-	-	2,870.00	Loan for 10 years at 6% since 1959.
86.27	-	86.27	1,233.73	Loan for 10 years at 6% since 1959.
597.14	-	597.14	3,166.53	Loan for 15 years at 4% since 1957.
1,900.00	-	1,900.00	13,300.00	Loan for 10 years at 10% since 1967.
2,892.40	-	-	17,659.40	Loan for 15 years at 4% since 1962.
10,923.31	-	10,923.31	-	Loan for 15 years at 4% since 1962.
864.28	-	864.28	5,178.72	Loan at 6% for 15 years from 1962.
-	-	-	3,000.00	Loan at 6% for 6 years from 1962.
740.00	-	740.00	3,700.00	Loan at 6% for 10 years from 1962.
-	-	-	1,943.45	Loan at 6% for 12 years from 1958.
600.00	-	600.00	2,880.00	Loan at 6% for 10 years from 1965.

Loaned To	Loans made	Amount Outstanding 1.1.69	Loans made in 1969	Total
	\$	\$	\$	\$
Suddie	2,705.00	59.51	-	59.51
Whim	20,000.00	1,084.96	-	1,084.96
Weldaad	2,200.00	1,098.30	-	1,098.30
Temporary Loans to Local Authorities	25,677.85	16,012.15	500.00	16,512.15
Loans to Rose Hall Village - Permanent Drainage System	68,500.00	54,800.02	-	54,802.02
Reconditioning of North Klien/ Pouderoyen - Drainage Improvement Works	39,569.64	27,698.74	-	27,698.74
Drainage Improvement Works	4,165.64	4,165.64	-	4,165.64
Manchester Lancaster Country District La Retraite Village District	17,873.00	14,244.41	-	14,244.41
Agricola	3,665.52	3,665.52	-	3,665.52
Bagotstown	1,652.09	1,652.09	-	1,652.09
Bartica	10,562.90	5,562.90	-	5,562.90
Bush Lot West Coast Berbice	9,268.00	9,268.00	-	9,268.00
Buxton - Friendship.. .. .	2,064.27	1,238.45	-	1,238.45
B.V./Triumph	5,845.06	3,507.03	-	3,507.03
Crabwood Creek Corentyne Berbice	5,498.29	2,000.00	-	2,000.00
Cumberland	9,153.76	8,853.56	-	8,853.56
Cotton Tree/Zeezigt	1,106.41	1,106.41	-	1,106.41
Canals Polder	2,283.97	1,370.36	-	1,370.36
D'Edward	638.03	638.03	-	638.03
Friendship, Berbice.. .. .	302.74	302.74	-	302.74
Gibraltar.. .. .	1,886.78	1,262.78	-	1,262.78
Golden Grove	14,018.00	12,518.00	-	12,518.00
Helena/Mahaica/Supply, E.C.D.	665.05	399.63	-	399.63
Hyde Parks and Grove E.B. Essequibo	260.87	156.51	-	156.51
Letter Kenny/Bloomfield	3,846.13	3,076.88	-	3,076.88
Lim Lair	540.19	540.19	-	540.19
La Grange.. .. .	2,946.46	2,067.88	-	2,067.88
Louisiana/Phoenix Essequibo	1,524.21	1,219.36	-	1,219.36
Islands.. .. .	1,622.96	1,298.36	-	1,298.36
Leguan Central	5,062.82	5,062.82	-	5,062.82
Nos. 67 - 74 Berbice	21,949.29	21,949.29	-	21,949.29
Nos. 57 - 66 Berbice	8,987.73	8,987.73	-	8,987.73
Nos. 52 - 56 Berbice	2,019.23	2,019.23	-	2,019.23
Nos. 47 - 48 Berbice	274.96	274.96	-	274.96
Nurney Kildonian	1,491.07	894.63	-	894.63
North Klien/Pouderoyen	1,082.70	604.15	-	604.15
Lot 27				

Statement 11 -continued

Amount ended 1.1.69- 31.12.69	Amount Written off 1969	Total	Balance Outstanding 31.12.69	Terms of Loans
\$	\$	\$	\$	
-	-	-	59.51	Loan at 4% for 10 years from 1956.
-	-	-	1,084.96	Loan at 6% for 10 years from 1961.
-	-	-	1,098.30	Loan at 6% for 5 years from 1965.
1,710.00	-	1,710.00	14,802.15	
-	-	-	54,800.02	Repayable in 30 years at 4% from 1956.
,318.99	-	1,318.99	26,379.75	Repayable at 4% over 30 years from 1961.
-	-	-	4,165.64	Repayable at 6% over 20 years from 1960.
435.96	-	435.96	13,808.45	D.I. 18/1/12 Repayable at 6% over 30 years from 1962.
,466.22	-	1,466.22	2,199.30	To be repaid O.R.O. 7% over a period of 5 years commencing 1.1.67.
991.27	-	991.27	660.82	To be repaid O.R.O. 7% over a period of 5 years commencing 1.1.67.
,112.58	-	2,112.58	3,450.32	To be repaid O.R.O. 7% over a period of 5 years commencing 1.1.67.
-	-	-	9,268.00	do.
-	-	-	1,238.45	do.
-	-	-	3,507.03	do.
,000.00	-	2,000.00	-	do.
-	-	-	8,853.56	do.
-	-	-	1,106.41	do.
456.79	-	456.79	913.57	do.
-	-	-	638.03	do.
121.08	-	121.08	181.66	do.
632.84	-	632.84	629.94	do.
-	-	-	12,518.00	do.
-	-	-	399.63	do.
52.18	-	52.18	104.33	do.
770.45	-	770.45	2,306.43	do.
-	-	-	540.19	do.
300.00	-	300.00	1,767.88	do.
304.84	-	304.84	915.52	do.
-	-	-	1,298.36	do.
-	-	-	5,062.82	do.
-	-	-	21,949.29	do.
-	-	-	8,987.73	do.
-	-	-	2,019.23	do.
164.79	-	164.79	110.17	do.
298.21	-	298.21	596.42	do.
216.51	-	216.51	387.64	do.

Loaned To	Loans made	Amount Outstanding 1.1.69	Loans made in 1969	Total
	\$	\$	\$	\$
Palmyra/Sheet Anchor/No. 2	1,209.62	367.66	-	367.66
Plaisance	5,952.47	3,569.47	-	3,569.47
Petershall	1,052.77	1,052.77	-	1,052.77
Pouderoyen	822.89	493.66	-	493.66
Parika	2,567.39	1,990.91	-	1,990.91
Rosehall Berbice	4,060.48	2,688.36	-	2,688.36
Fyrish	2,083.60	2,083.60	-	2,083.60
Rosignol.. .. .	1,508.40	1,508.40	-	1,508.40
Sparendaam	2,978.75	2,383.00	-	2,383.00
Salem Essequibo/Vergenoegen	337.62	337.62	-	337.62
Ulverston/Alness/Salton	1,383.33	1,069.89	-	1,069.89
Unity/Lancaster	4,835.12	3,868.08	-	3,868.08
Whim	841.32	469.44	-	469.44
Wismar/Christianburg	13,987.15	13,987.15	-	13,987.15
Bagotville	368.97	221.33	-	221.33
Reconstruction of Seawall Nos. 58 & 59 59 Sluice	70,027.24	70,027.24	-	70,027.24
Den-Amstel Fellowship	37,434.33	35,746.33	-	35,746.33
Drainage and Irrigation Works Fyrish	7,386.50	7,386.50	-	7,386.50
Total under head (3)	1,411,214.19	780,522.41	500.00	781,022.41
(4) Public Institutions				
Loans to Y.M.C.A. New Amsterdam ..	5,300.00	4,900.00	-	4,900.00
Loans to Hindu Religious Society ..	85,180.00	85,180.00	-	85,180.00
Loan to Co-op Training Institute ..	6,000.00	6,000.00	-	6,000.00
Boys' Scouts Association (1) ..	5,000.00	5,000.00	-	5,000.00
do. (2) ..	40,000.00	40,000.00	-	40,000.00
Total under head (4)	141,480.00	141,080.00	-	141,080.00
(5) Public Corporations and Boards				
Drainage and Irrigation Board - Mosquito Mall	35,000.00	12,765.84	-	12,765.84
Guyana Marketing Corporation	1,102,108.00	1,102,108.00	-	1,102,108.00
East Demerara Water Conservancy Land of Canan sluice	270,555.84	250,107.74	-	250,107.74
Ministry of Economic Development .. for Guyana Marketing Corporation..	310,400.00	400.00	-	400.00
Government Produce Depot - G'town..	42,000.00	42,000.00	-	42,000.00

Statement 11 - continued

Amount repaid 1.1.69-31.12.69	Amount Written off 1969	Total	Balance Outstanding 31.12.69	Terms of Loans
\$	\$	\$	\$	
-	-	-	367.66	To be repaid O.R.O. 7% over a period of 5 years commencing 1.1.67.
1,191.50	-	1,191.50	2,377.97	do.
421.10	-	421.10	631.67	do.
170.07	-	170.07	323.59	do.
200.00	-	200.00	1,790.91	do.
1,353.52	-	1,353.52	1,334.84	do.
406.39	-	406.39	1,677.21	do.
-	-	-	1,508.40	do.
-	-	-	2,383.00	do.
-	-	-	337.62	do.
553.14	-	553.14	516.75	do.
-	-	-	3,868.08	do.
168.19	-	168.19	301.26	do.
-	-	-	13,987.15	do.
-	-	-	221.33	do.
-	-	-	70,027.24	Repayable in 20 years. Interest at 4%.
680.00	-	680.00	35,066.33	Repayable at 6% over 25 years from 1965.
-	-	-	7,386.50	Repayable at 6% over 20 years.
69,511.91	-	69,511.91	711,510.50	
-	-	-	4,900.00	S.W. 21/56
-	-	-	85,180.00	Interest free.
-	-	-	6,000.00	No fixed terms F.S.G. 363/53.
5,000.00	-	5,000.00	-	
-	-	-	40,000.00	To be repaid within 4 months of the last day of the Jamboree and Interest Free.
5,900.00	-	5,000.00	136,080.00	\$90,000.00 approved only \$40,000.00 has been paid.
1,102.06	-	1,102.06	11,663.78	S.W. 14/48. Loan for 20 years at 4%.
-	-	-	1,102,108.00	Issue of 7% debentures to Government.
4,804.91	-	4,804.91	245,302.83	Repayable in equated annuities of \$18,873.45 over 30 years commencing in 1963 at the rate of 5 5/8%.
-	-	-	400.00	
-	-	-	42,000.00	

Loaned To	Loans made	Amount Outstanding 1.1.69	Loans made in 1969	Total
	\$	\$	\$	\$
Government Produce Depot - New Amsterdam	5,000.00	5,000.00	-	5,000.00
Government Food Processing	75,000.00	75,000.00	-	75,000.00
Ham and Bacon Factory	25,000.00	25,000.00	-	25,000.00
Milk Pasteurisation Plant	20,000.00	20,000.00	-	20,000.00
Guyana Airways Corporation	930,000.00	930,000.00	-	930,000.00
Guyana Credit Corporation	16,013,028.67	16,013,028.67	-	16,013,028.67
Guyana Electricity Corporation	9,901,157.67	9,901,157.67	-	9,901,157.67
Guyana Development Corporation	70,000.00	70,000.00	-	70,000.00
Guyana Rice Marketing Board	4,500,000.00	1,500,000.00	-	1,500,000.00
Cane Farmers Development Corporation Limited	185,125.00	185,125.00	-	185,125.00
Guyana Rice Development Company	4,536,000.00	4,536,000.00	-	4,536,000.00
Total under head (5)	38,020,375.18	34,667,692.92	-	34,667,692.92
(6) Co-operative Societies				
Lesbikuri Rice Mill Co-op Society..	56,148.37	56,148.37	-	56,148.37
Mibikuri/Johanna Rice Mill Co-op Society	89,942.86	89,942.86	-	89,942.86
Johanna/Yakusari Rice Mill Society	60,340.62	60,340.62	-	60,340.62
Printing and Publishing Workers Co-op Society	16,500.00	16,500.00	-	16,500.00
Parika Pig Rearers Co-op Society	5,000.00	4,000.00	-	4,000.00
Five Star Transport Co-op Society Ltd.	6,000.00	5,700.00	-	5,700.00
Guyana Garment Manufacturers Co-op Society Ltd.	9,000.00	8,625.00	-	8,625.00
Akara Transport Co-op Society Ltd..	6,000.00	6,000.00	-	6,000.00
Aliki Co-op Society	10,000.00	10,000.00	-	10,000.00
Joppa-Farm Pig Rearers Co-op Society Ltd.	5,000.00	5,000.00	-	5,000.00
Supply-La Bonne Mere Producers Co-op Society	9,000.00	7,605.00	-	7,605.00
Georgetown Taxi Co-op Ltd.	8,500.00	7,922.00	-	7,922.00
Cane Grove Rice Mill Co-op Society Limited	3,600.00	3,600.00	-	3,600.00
Hyde Park Pig Rearers Co-op Society Ltd.	5,000.00	5,000.00	-	5,000.00
Guyana Credit Co-op Society Ltd.	9,000.00	9,000.00	-	9,000.00
Essequibo Pig Rearers Co-op Society	6,500.00	5,600.00	-	5,600.00
Total under Head 6	305,531.85	300,983.85	-	300,983.85

Statement 11 - continued

Amount repaid 1.1.69-- 31.12.69	Amount Written off 1969	Total	Balance Outstanding 31.12.69	Terms of Loans
\$	\$	\$	\$	
-	-	-	5,000.00	
-	-	-	75,000.00	
-	-	-	25,000.00	
-	-	-	20,000.00	
-	-	-	930,000.00	
-	3,173,672.67	3,173,672.67	12,839,356.00	
-	-	-	9,901,157.67	
-	-	-	70,000.00	
1,000,000.00	-	1,000,000.00	500,000.00	
-	-	-	185,125.00	
-	4,536,000.00	4,536,000.00	-	
1,005,906.97	7,709,672.67	8,715,579.64	25,952,113.28	
-	56,148.37	56,148.37	-	C.D. 338/56/3/8 Repayable in 20 years at 7%.
-	89,942.86	89,942.86	-	Repayable at 7% over 20 years.
-	60,340.62	60,340.62	-	Repayable over 20 years at 7%.
-	-	-	16,500.00	Repayable over 5 years at 6%.
-	-	-	4,000.00	Repayable at 6% over 5 years from 1966.
-	-	-	5,700.00	
-	-	-	8,625.00	Repayable in equated annuities over 6 years at 6½% comm. 1968
-	-	-	6,000.00	Repayable in equal monthly instalments over 4 years commencing 30.11.67 at 6½%.
-	-	-	10,000.00	
750.00	-	750.00	4,250.00	Repayable at 6% in 5 instalments from January, 1968.
2,250.00	-	2,250.00	5,355.00	
500.00	-	500.00	7,422.00	Repayable at 6% monthly over a period of 4 years commencing May, 1968. (1) \$1,600.00 at 6% to be paid on or before 30.6.68. (2) \$2,000.00 to be repaid monthly a.r.o. \$100.00 p.m. commencing 1.7.68.
-	-	-	3,600.00	
-	-	-	5,000.00	Repayable at 6% over 4 years commencing 14.12.67.
-	-	-	9,000.00	
600.00	-	600.00	5,000.00	Repayable at 6% over 5 years from 1968.
4,100.00	206,431.85	210,531.85	90,452.00	

Loaned To	Amount made	Amount Outstanding 1.1.69	Loans made in 1969	Total
	\$	\$	\$	\$
(7) Other Statutory Bodies				
Central Housing and Planning Authority	37,108.44	5,660.34	-	5,660.34
Loans to Pomeroun Farmers Rural Housing Dept. in Essequibo	4,724.46	3,087.53	-	3,087.53
Fisheries Development Loans	17,857.32	37.07	-	37.07
Rice growers and Food Production Loans	1,796,211.43	210,225.76	-	210,225.76
Loans for Construction of houses for settlers at Cane Grove-Vergenoegen Land Settlement.	116,810.27	50,866.08	-	50,866.08
Proprietor-Plantation Elizabeth Ann	6,499.67	6,199.67	-	6,199.67
Settlers Anna Regina	70,142.00	215.00	-	215.00
Block III Cattle Pastures	96,535.71	96,535.71	-	96,535.71
Proprietor Pln. Ridge Wakenaam	2,557.88	2,557.88	-	2,557.88
Loans to Domestic for Canada	24,978.50	2,087.53	-	2,087.53
Recruitment of Farm Workers	12,735.43	1,830.46	-	1,830.46
Mara Settlers - Purchase of Pure Grain Padi	1,250.00	270.00	-	270.00
Transport and Harbours Department ..	430,000.00	430,000.00	-	430,000.00
Total under head (7)	2,617,411.11	809,573.03	-	809,573.03
(8) Other Loans and Advances				
Housing Loans to Public Officers (1)	480,000.00	100,264.44	-	100,264.44
Housing Loans to Public Officers (2)	300,000.00	300,000.00	-	300,000.00
Total under head (8)	780,000.00	400,264.44	-	400,264.44
	48,656,641.70	39,696,338.13	260,459.46	39,956,797.59

Statement 11 - continued

Amount repaid 1.1.69-31.12.69	Amount Written off 1969	Total	Balance Outstanding 31.12.69	Terms of Loans
\$	\$	\$	\$	
-	-	-	5,660.34	Repayable in annuities over 20 years from 1946. Interest at 3%.
-	-	-	3,087.53	Leg. Co. Ad-Hoc Committee N.P. 265/1/2. Rate 4% No. of year varies.
-	-	-	37.07	N.P. 295/1/2. Loan for 15 years at 4%.
-	-	-	210,225.76	M.P. 140/7/20/14. Ord. 2/1972. Repayable at the end of crop at 3%.
-	-	-	50,866.08	Repayable at 3½% over 20 years from 1951.
-	-	-	6,199.67	Ordinance 11/53. Loan for 5 years at 7% from 1966.
-	-	-	215.00	M.P. 140/7/20/14.
-	-	-	96,535.71	F.S. 276/56. Loans for 20 years at 4%.
-	-	-	2,557.88	Loans for 7 years at 6%. S.W. 24/58.
-	-	-	2,087.53	Loans to each batch repayable in 2 years.
-	-	-	1,830.46	S.W. 27/60. Loans to each batch repayable in 2 years at 6%.
22.82	-	22.82	247.18	Executive council 17 / 5/61 (375) Repayable after reaping crop at 4%.
-	-	-	430,000.00	
22.82	-	22.82	809,550.21	
-	-	-	100,264.44	Varying periods by Public Officers. Interest at 3½%.
-	-	-	300,000.00	Repayable in 30 years by Sinking Fund contributions with effect from 1961. Interest at 3½%.
-	-	-	400,264.44	
1,443,956.28	7,916,104.52	9,360,060.80	30,596,736.79	

SUMMARY

Loaned To	Amount Loaned	Amount Outstanding 1.1.69	Loans made in 1969	Total
	\$	\$	\$	\$
(1) Loans to Students	855,493.06	684,255.82	259,959.46	944,215.28
(2) Loans to Municipalities	4,525,136.31	1,911,966.06	-	1,911,966.06
(3) Loans to Local Authorities ..	1,411,214.19	780,522.41	500.00	781,022.41
(4) Loans to Public Institutions ..	141,480.00	141,080.00	-	141,080.00
(5) Loans to Public Corporations and Boards	38,020,375.18	34,667,692.92	-	34,667,692.92
(6) Loans to Co-operative Societies	282,531.85	300,983.85	-	300,983.85
(7) Loans to other Statutory Bodies	2,628,911.11	809,573.03	-	809,573.03
(8) Other Loans and Advances	780,000,000	400,264.44	-	400,264.44
	48,656,641.70	39,696,338.53	260,459.46	39,956,797.99

TOTALS

Amount repaid 1.1.69- 31.12.69	Amount Written off 1969	Total	Balance Outstanding 31.12.69	Terms of Loans
\$	\$	\$	\$	
231,805.85	-	231,805.85	712,409.43	
128,708.73	-	128,108.73	1,783,857.33	
69,011.91	-	69,011.91	712,010.50	
5,000.00	-	5,000.00	136,080.00	
1,005,906.97	7,709,672.67	8,715,579.64	25,952,113.28	
4,100.00	206,431.85	210,531.85	90,452.00	
22.82	-	22.82	809,550.21	
-	-	-	400,264.44	
1,443,956.28	7,916,104.52	9,360,060.80	30,596,737.19	

E. A. SILLS,
ACCOUNTANT GENERAL.

**STATEMENT OF OUTSTANDING LOANS OR CREDITS GUARANTEED
BY THE GOVERNMENT AS AT 31st DECEMBER, 1969**

Particulars	Liability To	Authority	Maximum Liability Contracted	Liability at 31.12.69
1. Local Authority of the Newtown Country District	Colonial Life Insurance Company Limited	Executive Council No. 669 of 4th December 1957	120,000.00	55,215.63
2. Guyana Electricity Corporation	Barclays Bank D.C.O.	Resolution No. XXII First Parliament of Guyana 2nd Session - 16.2.68	4,800,000.00	4,357,011.00
3. Guyana Electricity Corporation	Commonwealth Development Corporation	Resolution No. LVI dated 4th November, 1968	7,200,000.00	1,920,000.00
4. Non-Negotiable and Non-Bearing Notes for U.S. \$1,440,000 executed and delivered pursuant to the provision of Section of Section 12 of Article V of the Articles of Agreement of the International Bank for Reconstruction and Development	International Bank for Reconstruction and Development	International Financial Organisation Act 2/1966		(a) 2,880,000.00
5. Non-Negotiable and Non-Interest Bearing Notes for \$720,000.00 executed and delivered pursuant to the provision of Section 2(c) of Article II of the Articles of Agreement of the International Development Association	International Development Association	-do-		(b) 1,458,000.00
6. Co-operative Societies	Barclays Bank D.C.O.	Executive Council Minute No. 476 of 19th October 1960	500,000.00	237,670.00
Guyana Rice Corporation Guyana Rice Marketing Board	Commercial Banks	Resolution No. XXIX passed by the First National Assembly on February 17, 1967	10,000,000.00	4,533,600.31

Statement 12 -continued

Particulars	Liability To	Authority	Maximum Liability Contracted	Liability at 31.12.69
8. The Trades Union Council Co-operative Housing Society Ltd.	American Federation of Labour and Congress of Industrial Organisation	Resolution XII passed by the First National Assembly on 13th October 1966	(c) 4,000,000.00	(d) 1,387,192.68
9. do.	The Royal Bank of Canada	Resolution XLIV dated 18th December, 1969 passed by the Second Parliament of Guyana, First Session.	1,500,000.00	1,493,922.66
10. Civil Service Association Co-op Housing Society Ltd.	New Widows and Orphans' Fund	Resolution No. XXXVII passed the First National Assembly on 29th May 1967	600,000.00	481,000.00
11. New Amsterdam Town Council	Bond Holders	Resolution XXX First Session, Second Parliament of Guyana dated 22nd September, 1969	500,000.00	325,300.00
12. Deficiency in Post Office Savings Bank	Depositors	Post Office Ordinance Section 8 Chapter 133		671,849.71

(a) \$1,440,000 U.S. Dollars
converted at the rate of
\$2.00 Guyana equal one U.S.
Dollar.

(b) \$729,000 U.S. Dollars
converted at the rate of
\$2.00 Guyana equal on U.S.
Dollar.

(c) \$2,000,000 U.S. Dollars
converted at the rate of
\$2.00 Guyana equal one U.S.
Dollar.

(d) \$693,596.34 U.S. Dollars
converted at the rate of two
Guyana Dollars equal one
U.S. Dollar.

E. A. SILLS,
ACCOUNTANT GENERAL.

GOVERNOR GENERAL

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD I - GOVERNOR GENERAL					
1. Personal Emoluments ..	71,886.00	71,886.00	74,413.59		2,527.59
2. Transport and Travelling	5,000.00	5,000.00	2,900.32	2,099.68	
3. Miscellaneous	2,500.00	2,500.00	2,240.33	259.67	
4. Telegrams and Carriage of mails	1,000.00	1,000.00	518.76	481.24	
5. Telephones	4,000.00	4,000.00	3,996.00	4.00	
6. Upkeep of Guyana House	4,000.00	4,000.00	3,047.76	952.24	
7. Entertainment Allowance		4,800.00		4,800.00	
8. National Insurance ..		446.00		446.00	
Total	88,386.00	93,632.00	*87,116.76	9,042.83	2,527.59
Deduct over the Estimates Net under the Estimates				2,527.59	
				6,515.24	
901 Issues from the Consolidated Fund			89,400.00		
902 Expenditure for 1969			87,116.76		
903 Due to the Consolidated Fund			2,283.24		

*Includes Statutory Expenditure
of \$40,074.15

C. R. JARVIS,
Secretary to the Office of
the Governor General
Accounting Officer.

SECTION II

ACCOUNTS OF ACCOUNTING OFFICERS AND PRINCIPAL RECEIVERS OF REVENUE

(Section 7(2) (b) and (c) of the Financial Administration and Audit Ordinance)

Appropriation Accounts

Revenue Accounts

APPROPRIATION ACCOUNTS. These show the expenditure during the year from funds voted by the National Assembly and increased or decreased during the year by approval of supplementary estimates or statements of excesses. It has been necessary for accounting expediency to include the statutory expenditure incurred during the year in respect of services which are charged by law on the Consolidated Fund and for which annual appropriation is unnecessary.

REVENUE ACCOUNTS. These show the revenue collected during the year as compared with the Estimates and payable to the Consolidated Fund.

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13	Governor
14	Judiciary
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19	Public Prosecutions
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23	Economic Development
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33	Health
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36	Finance.

JUDICIARY

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 2 - SUPREME COURT OF JUDICATURE	\$	\$	\$	\$	\$
1. Personal Emoluments ..	524,978.00	535,979.00	513,488.36	22,490.64	
2. Provision for travelling expenses and subsistence allowances for Judges and members of Judicial Service Commission ..	28,440.00	32,440.00	34,949.60		2,509.60
3. Telephone Allowances ..	1,728.00	1,728.00	1,752.00		24.00
4. Transport and Travelling ..	21,000.00	26,800.00	21,334.42	5,465.58	
5. Miscellaneous	4,500.00	5,000.00	4,809.63	190.37	
6. Telephones	12,000.00	17,000.00	10,729.67	6,270.33	
7. Law Library	4,500.00	5,400.00	2,586.42	2,813.58	
8. Uniforms	2,500.00	2,500.00	1,390.90	1,109.10	
9. Expenses of Jurors	106,000.00	106,000.00	73,584.57	32,415.43	
10. Expenses of Witnesses ..	38,000.00	38,000.00	17,733.46	20,266.54	
11. Editing Law Reports	960.00	960.00		960.00	
12. Fees to Counsel	3,800.00	3,800.00	3,150.00	650.00	
13. Court of Appeal	4,000.00	4,000.00	3,375.64	624.36	
14. Expenses of Counsel, Crown Witnesses, etc. Allowed by Court of Appeal	4,000.00	4,000.00	375.00	3,625.00	
15. Land Registration, Miscellaneous Expenses ..	2,500.00	2,500.00	2,781.42		281.42
16. Interest, Suitors deposits	950.00	2,150.00	1,526.88	623.12	
17. National Insurance		4,100.00	3,419.10	680.90	
Total	759,856.00	792,357.00	*696,987.07	98,184.95	2,815.02
Deduct over the Estimates..				2,815.02	
Net under the Estimates ..				95,369.93	
901 Issues from the Consolidated Fund			740,200.00		
902 Expenditure for 1969			696,987.07		
903 Due to the Consolidated Fund			43,212.93		

*Includes Statutory Expenditure
of \$254,386.74.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 3 - MAGISTRATES					
1. Personal Emoluments ..	455,637.00	455,639.00	437,237.25	18,401.75	
2. Travelling Expenses ..	47,000.00	54,000.00	53,458.50	541.50	
3. Miscellaneous.. ..	9,500.00	9,500.00	8,344.70	1,155.30	
4. Telephones	10,000.00	10,000.00	4,855.85	5,144.15	
5. Books and Publications	500.00	850.00	223.40	626.60	
6. Uniforms	2,625.00	2,625.00	1,813.10	811.90	
7. Rent of Court Rooms ..	20.00	20.00		20.00	
8. Crown Witnesses Expenses..	76,000.00	76,000.00	65,485.58	10,514.42	
9. Inquests.. ..	25.00	25.00		25.00	
10. Miscellaneous-Removal expenses, Magistrates expenses, in connection with licensing Boards etc.	2,850.00	2,850.00	1,987.25	862.75	
11. Remuneration of Advisory Committee to the Rent Assessors	400.00	400.00		400.00	
12. Rice Assessment Tribunal	50,000.00	50,000.00	39,008.73	10,991.27	
13. National Insurance.. ..		5,300.00	3,451.80	1,848.20	
Total	654,557.00	667,209.00	615,866.16	51,342.84	
Net under the Estimates				51,342.84	
901 Issues from the Con- solidated Fund			636,900.00		
902 Expenditure for 1969 ..			615,866.16		
903 Due to the Consolidated Fund			21,033.84		

KENNETH W. BARNWELL
Registrar,
Supreme Court of Judicature
Accounting Officer

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.,				
SUPREME COURT				
1. Court Fees, Fines, Seizures	550,000.00	842,425.51		292,425.51
2. Crown Costs Recovered ..	18,000.00	21,661.91		3,661.91
3. Other	320,000.00	180,228.77	139,771.23	
4. Land Registration	10,000.00	12,182.25		2,182.25
Total	898,000.00	1,056,498.44	139,771.23	298,269.67
Deduct under the Estimates				139,771.23
Net over the Estimates ..				<u>158,498.44</u>

KENNETH W. BARNWELL
 Registrar
 Supreme Court of Judicature
 Principal Receiver of Revenue

PARLIAMENT OFFICE
Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 4 - PARLIAMENT OFFICE	\$	\$	\$	\$	\$
1. Personal Emoluments ..	388,341.00	513,791.00	506,597.11	7,193.89	
2. Provision for Travelling expenses and Subsistence Allowances for the Speaker, members of the Cabinet and members of the National Assembly ..	80,000.00	111,785.00	115,144.55		3,359.55
3. Travelling Expenses ..	900.00	1,250.00	1,282.66		32.66
4. Miscellaneous	900.00	1,475.00	1,358.86	116.14	
5. Telephones	4,750.00	4,750.00	3,289.13	1,460.87	
6. Purchase of Books and Subscriptions to Publications	250.00	250.00	159.20	90.80	
7. Grant to Commonwealth Parliamentary Association	17,209.00	17,209.00	17,209.00		
8. Refreshments for National Assembly	5,000.00	5,000.00	4,606.50	393.50	
9. Telephone Allowances ..	5,100.00	5,100.00	5,474.43		374.43
10. National Insurance ..		546.00	429.75	116.25	
Total	502,450.00	661,156.00	*655,551.19	9,371.45	3,766.64
Deduct over the Estimates Net under the Estimates ..				3,766.64	
				5,604.81	
901 Issues from the Consolidated Fund			598,038.00		
902 Expenditure for 1969			655,551.19		
903 Due to the Consolidated Fund			57,513.19 Cr.		

*This includes Statutory Expenditure of \$580,738.91.

F. A. NARAIN,
Clerk of the National
Assembly
Accounting Officer.

AUDIT

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 5 - AUDIT					
1. Personal Emoluments ..	243,556.00	243,557.00	209,535.80	34,021.20	
2. Transport and Travelling..	14,000.00	24,000.00	20,685.07	3,314.93	
3. Miscellaneous	1,100.00	1,100.00	996.09	103.91	
4. Telephones	1,500.00	2,400.00	1,826.23	573.77	
5. National Insurance ..		1,650.00	1,644.15	5.85	
Total	260,156.00	272,707.00	*234,687.34	38,019.66	
Net under the Estimates ..				38,019.66	
901 Issues from the Consolidated Fund			270,157.00		
902 Expenditure for 1969			234,687.34		
903 Due to the Consolidated Fund			35,469.66		

*This includes Statutory Expenditure
of \$11,002.94.

R. P. FARNUM,
Director of Audit
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.				
7. Audit				
11. Audit Fees	15,200.00	15,728.55		528.55
12. Other		2.50		2.50
Total	15,200.00	15,731.05		531.05
Net over the Estimates ..				531.05

R. P. FARNUM,
Director of Audit
Principal Receiver of Revenue

OMBUDSMAN

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 6 - OMBUDSMAN					
1. Personal Emoluments ..	26,225.00	26,575.00	26,386.66	188.34	
2. Travelling Expenses of the Ombudsman	1,900.00	1,900.00	724.00	1,176.00	
3. Telephone Allowance	144.00	144.00	170.42		26.42
4. Transport and Travelling..	300.00	609.00	592.48	16.52	
5. Miscellaneous	600.00	600.00	534.60	65.40	
6. Telephones	850.00	850.00	697.42	152.58	
7. Books and Publications ..	200.00	200.00	207.64		7.64
8. Fees, Allowances and Expenses of Witnesses ..	500.00	500.00		500.00	
9. National Insurance		150.00	95.85	54.15	
Total	30,719.00	31,528.00	*29,409.07	2,152.99	34.06
Deduct over the Estimates Net under the Estimates ..				34.06	
				2,118.93	
901 Issues from the Consolidated Fund			31,378.00		
902 Expenditure for 1969			29,409.07		
903 Due to the Consolidated Fund			1,968.93		

*This includes Statutory Expenditure
of \$15,268.00.

D. A. BIRCH-SMITH,
Secretary to the Office
of the Ombudsman (Ag.)
Accounting Officer.

PUBLIC AND POLICE SERVICE COMMISSIONS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 7 - PUBLIC AND POLICE SERVICE COMMISSIONS					
1. Personal Emoluments ..	270,837.00	270,837.00	194,781.73	76,055.27	
2. Provision for Travelling Expenses of Chairman and Members	1,435.00	1,900.00	1,323.58	576.42	
3. Transport and Travelling..	504.00	1,966.00	2,009.79		43.79
4. Miscellaneous	1,970.00	1,970.00	1,834.36	135.64	
5. Telegrams	600.00	600.00	137.59	462.41	
6. Telephones	4,500.00	6,700.00	5,176.34	1,523.66	
7. Publications	200.00	200.00	109.74	90.26	
8. Civil Service Examinations	100.00	100.00	22.40	77.60	
9. National Insurance ..		1,650.00	1,465.10	184.90	
Total	284,146.00	285,923.00	*206,860.63	79,106.16	43.79
Deduct over the Estimates Net under the Estimates ..				43.79	
				79,062.37	
901 Issues from the Consolidated Fund ..			184,236.00		
902 Expenditure for 1969 ..			206,860.63		
903 Due to the Consolidated Fund			22,624.63 Cr.		

*This includes Statutory Expenditure of \$33,203.58.

G. C. FUNG ON
Secretary (Ag.)
Public Service Commission
Accounting Officer.

PUBLIC PROSECUTIONS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 8 - PUBLIC PROSECUTIONS					
1. Personal Emoluments ..	104,327.00	106,728.00	92,756.43	13,971.57	
2. Travelling Expenses of Director of Public Prosecutions	1,920.00	1,972.00	1,687.95	284.05	
3. Transport and Travelling..	5,000.00	12,500.00	12,204.76	295.24	
4. Miscellaneous	950.00	950.00	619.49	330.51	
5. Telephones	2,000.00	2,000.00	1,938.38	61.62	
6. Library	1,000.00	1,000.00	852.62	147.38	
7. National Insurance ..		462.00		462.00	
Total	115,197.00	125,612.00	*110,059.63	15,552.32	
Net under the Estimates ..				15,552.37	
901 Issues from the Consolidated Fund			125,612.00		
902 Expenditure for 1969 ..			110,059.63		
903 Due to the Consolidated Fund			15,552.37		

*This includes Statutory Expenditure
of \$16,087.95.

E. A. RAMAO,
Director of Public Prosecutions
Accounting Officer.

PRIME MINISTER
Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 9 - OFFICE OF THE PRIME MINISTER AND CABINET					
1. Personal Emoluments ..	217,127.00	224,128.00	233,027.32		8,899.32
2. Transport and Travelling..	36,200.00	66,200.00	63,951.75	2,248.25	
3. Miscellaneous	10,500.00	11,500.00	10,944.37	555.63	
4. Telegrams	1,500.00	1,500.00	501.84	998.16	
5. Telephones	18,000.00	23,000.00	22,977.16	22.84	
6. Library	1,200.00	1,200.00	1,079.50	120.50	
7. Training Expenses	700.00	700.00	281.30	418.70	
8. Government Entertainment..	15,600.00	38,600.00	32,610.09	5,989.91	
9. Remuneration of Ministerial Private Secretaries	17,364.00	17,364.00	14,726.34	2,637.66	
10. Community Development Workers.. .. .	34,500.00	46,500.00	44,433.71	2,066.29	
11. Clerical Assistance, District Offices.. ..	24,000.00	24,000.00	18,181.86	5,818.14	
12. Grant to Voluntary Youth and Social Welfare Organisations	20,000.00	20,000.00	18,150.00	1,850.00	
13. Promotion of Youth Work ..	35,000.00	35,000.00	32,584.21	2,415.79	2,930.22
14. Upkeep of the Residence ..	2,000.00	3,000.00	5,930.22		
15. Maintenance and Operation of vehicles	10,000.00	10,000.00	10,452.05		452.05
16. Maintenance of Youth Camps	5,000.00	5,000.00	2,358.60	2,641.40	
17. Official Entertainment ..		400.00		400.00	
18. Grant to Boy's Scouts ..		40,000.00	40,000.00		
19. National Insurance ..		15,409.00	3,953.90	11,455.10	
Total	448,691.00	583,501.00	556,144.22	39,638.37	12,281.59
Deduct over the Estimates Net Under the Estimates ..				12,281.19	
				27,356.78	
901 Issues from the Consolidated Fund			542,501.00		
902 Expenditure for 1969 ..			556,144.22		
903 Due to the Consolidated Fund			13,643.22 Cr.		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 10 - GUYANA DEFENCE FORCE					
1. Personal Emoluments ..	2,092,567.00	2,187,567.00	2,695,025.41		507 458.41
2. Transport and Travelling..	75,000.00	480,000.00	345,206.74	134,793.26	
3. Miscellaneous	13,000.00	23,000.00	17,977.82	5,022.18	
4. Telephones	13,000.00	15,500.00	12,770.59	2,729.41	
5. Library and Publications..	2,000.00	2,000.00	636.71	1,363.29	
6. Fuel Light and Sanitation	50,000.00	70,000.00	66,851.78	3,148.22	
7. Ammunition, Arms and Equipment	175,000.00	245,000.00	228,210.63	16,789.37	
8. Maintenance of Air, Land and Water Transport ..	250,000.00	300,000.00	267,767.64	32,232.36	
9. Uniforms	96,000.00	310,000.00	123,681.78	186,318.22	
10. Training	100,000.00	100,000.00	93,334.05	6,665.95	
11. Maintenance of Furniture..	5,000.00	10,000.00	8,737.04	1,262.96	
12. Maintenance of Band ..	1,000.00	1,000.00	465.11	534.89	
13. Rental of Quarters seconded Personnel ..	2,400.00	6,400.00	5,114.48	1,285.52	
14. Rations	536,000.00	696,000.00	705,040.79		9,040.79
15. Funeral Expenses	1,000.00	2,000.00	1,109.80	890.20	
16. Laundry	45,000.00	45,000.00	45,073.50		73.50
17. Health Services	17,000.00	17,000.00	26,273.97		9,273.97
18. First Aid	200.00	200.00		200.00	
19. Maintenance of Dogs ..	3,000.00	3,000.00	1,193.95	1,806.05	
20. Maintenance of Communications	11,000.00	15,000.00	15,021.45		21.45
21. Maintenance of Buildings and Compounds	85,500.00	85,500.00	84,610.76	889.24	
22. Maintenance of Office equipment	1,000.00	3,000.00	2,473.42	526.58	
23. Expenses G.D.F. Farm ..	59,500.00	59,500.00	7,617.30	51,882.70	
24. Ex Gratia payment to Mr. A. Tilsbury		125.00		125.00	
25. National Insurance		25,000.00		25,000.00	
101 Issues of Farm Produce ..	58,000.00	58,000.00			58,000.00
Total	3,576,167.00	4,643,792.00	4,754,194.72	473,465.40	583,868.12
Deduct under the Estimates Net over the Estimates ..					473,465.40
					110,402.72
901 Issues from the Consolidated Fund			4,643,792.00		
902 Expenditure for 1969			4,754,194.72		
903 Due to the Consolidated Fund			110,402.72 Cr.		
DIVISION V - PRIME MINISTER					
1. Food Programme	40,000.00	60,000.00	65,041.38		5,041.38
2. Community Development ..	100,000.00	362,000.00	371,623.17		9,623.17
3. Purchase of Equipment ..	150,000.00	246,000.00	140,603.98	105,396.02	
4. Buildings	50,000.00	50,000.00	15,077.62	34,922.38	
5. Youth Development	320,000.00	320,000.00	339,380.79		19,380.79
6. Specific Independence Projects	15,000.00	15,000.00	35.28	14,964.72	
7. National Efficiency Campaign	25,000.00	25,000.00	9,114.00	15,886.00	
8. Ltingbang Airstrip ..			215.66		215.66

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION V ₁ - PRIME MINISTER (CONT'D.)	\$	\$	\$	\$	\$
9. Miscellaneous U. K. Loan Projects	800,000.00	1,600,000.00	1,894,961.92		294,961.92
10. Miscellaneous Public Works Projects	1,420,000.00	3,520,000.00	3,746,686.82		226,686.82
11. Purchase of Equipment ..	520,000.00	520,001.00	12,342.72	507,658.28	
Total	3,440,000.00	6,718,001.00	6,595,083.34	678,827.40	555,909.74
Deduct over the Estimates Net under the Estimates..				555,909.74	
				122,917.66	
901 Issues from the Consolidated Fund			6,622,000.00		
902 Expenditure for 1969 ..			6,595,083.34		
903 Due to the Consolidated Fund			26,916.66		

OSCAR L. HENRY,
Permanent Secretary,
Office of the Prime Minister.
Accounting Officer

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
HEAD XIII - MISCELLANEOUS CAPITAL REVENUE	\$	\$	\$	\$
4. Gifts to Youth Corps ..		105.26		105.26
Total		105.26		105.26
Net over the Estimates ..				

OSCAR L. HENRY,
Permanent Secretary,
Office of the Prime Minister,
Principal Receiver of Revenue.

PUBLIC SERVICE MINISTRY

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 11- PUBLIC SERVICE MINISTRY.					
1. Personal Emoluments	228,475.00	228,476.00	204,894.04	23,581.96	
2. Transport and Travelling..	3,000.00	10,000.00	8,539.18	1,460.82	
3. Miscellaneous	2,000.00	2,000.00	1,539.78	460.22	
4. Telephones	6,000.00	6,000.00	6,702.49		702.49
5. Library and Publications..	450.00	450.00	130.29	319.71	
6. Official Entertainment ..		400.00	21.50	378.50	
7. Restructuring of the Public Service		40,000.00	24,925.06	15,074.94	
8. National Insurance		1,430.00	1,549.75		119.75
Total	239,925.00	288,756.00	248,302.09	41,276.15	822.24
Deduct over the Estimates Net under the Estimates				822.24	
				40,453.91	
901 Issues from the Con- solidated Fund			228,328.00		
902 Expenditure for 1969 ..			248,302.09		
903 Due to the Consolidated Fund			19,974.09 Cr.		
DIVISION VI - PUBLIC SERVICE MINISTRY					
1. Conditional Socholarships and Training Courses	294,000.00	394,000.00	415,113.36		21,113.36
2. Purchase of Equipment	6,000.00	6,000.00		6,000.00	
Total	300,000.00	400,000.00	415,113.36	6,000.00	21,113.36
Deduct under the Estimates Net over the Estimates ..					6,000.00
					15,113.36
901 Issues from the Con- solidated Fund			20,000.00		
902 Expenditure for 1969 ..			415,113.36		
903 Due to the Consolidated Fund			395,113.36 Cr.		

E. E. BURKE
Permanent Secretary
Public Service Ministry
Accounting Officer

MINISTRY OF EXTERNAL AFFAIRS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 12 - MINISTRY OF EXTERNAL AFFAIRS					
1. Personal Emoluments.. ..	1,274,827.00	1,274,828.00	1,151,366.07	123,461.93	
2. Transport and Travelling	91,250.00	91,250.00	127,505.46		
3. Miscellaneous	26,000.00	36,000.00	36,984.43		36,255.46
4. Postage, Cables and Telegrams	56,000.00	63,000.00	59,618.42	3,381.58	984.43
5. Telephones	43,000.00	54,000.00	53,816.88	183.12	
6. Books and Publications	8,000.00	8,000.00	8,301.48		
7. Maintenance and Operation of Vehicles	16,500.00	16,500.00	13,750.73	2,749.27	301.48
8. Uniforms	2,000.00	2,000.00	553.21	1,446.79	
9. Entertainment Expenses	7,000.00	10,000.00	13,396.05		3,396.05
10. Rents, Rates, Insurance Premiums etc.	441,204.00	441,204.00	355,373.18	85,830.82	
11. Light, Fuel and Heating	8,750.00	8,750.00	6,420.89	2,329.11	
12. Contribution, National Insurance Scheme	15,000.00	15,000.00	9,455.67	5,544.33	
13. Expenses for Printing and distribution of Information Material	9,500.00	9,500.00	2,088.21	7,411.79	
14. Stationery and Office Supplies	17,000.00	17,000.00	15,708.17	1,291.83	
15. Transport expenses of Officers Posted Overseas	22,000.00	22,000.00	19,870.20	2,129.80	
16. Expenses of Guyana Boundaries Commissions	30,000.00	30,000.00	32,595.93		2,595.93
17. Contribution to the United Nation Organisation	112,000.00	112,000.00	101,123.70	10,876.30	
18. Contribution to the Commonwealth Secretariat	19,600.00	19,600.00	19,600.00		
19. Contribution to the Commonwealth Foundation	9,900.00	9,900.00	6,600.00	3,300.00	
20. Contribution to Common- wealth Caribbean Regional Secretariat	38,500.00	49,280.00	49,280.00		
21. Contribution to the United Nations Industrial Development Organisation	2,000.00	2,000.00	2,023.00		23.00
22. Official Entertainment		400.00	231.55	168.45	
23. National Insurance		1,998.00	702.75	1,295.25	
24. Scheme for Re-Migration of Guyanese		50,000.00	10,377.99	39,622.01	
Total	2,250,031.00	2,344,210.00	2,096,743.97	291,022.38	43,556.35
Deduct over the Estimates Net under the Estimates				43,556.35	
01 Issues from the Con- solidated Fund				247,466.03	
02 Expenditure for 1969			2,344,209.00		
03 Due to the Consolidated Fund			2,096,743.97		
			247,465.03		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 14 - MINISTRY OF ECONOMIC DEVELOPMENT INTERIOR DEVELOPMENT					
1. Personal Emoluments ..	236,691.00	236,891.00	228,003.23	8,887.77	
2. Transport and Travelling	28,500.00	28,500.00	33,182.34		4,682.34
3. Miscellaneous	1,200.00	1,200.00	1,474.19		274.19
4. Uniforms	2,410.00	2,410.00	2,059.30	350.70	
5. Entertainment Expenses ..	950.00	950.00	772.07	177.93	
6. House Rent	2,000.00	2,000.00	885.19	1,114.81	
7. Labour and Rations for Labour	6,500.00	6,500.00	2,233.75	4,266.25	
8. Maintenance and Operation of Land and Water Transport	17,100.00	17,100.00	32,102.10		15,002.10
9. Books and Registers	250.00	250.00	304.28		54.28
10. Materials and Equipment..	3,550.00	3,550.00	1,496.49	2,053.51	
11. Amerindian Captains	13,140.00	13,140.00	54,892.70		41,752.70
12. Amerindian Depots - Wages and Caretakers maintenance	4,544.00	4,544.00	3,965.80	578.20	
13. Miscellaneous Expenses Rest Houses	5,000.00	5,000.00	4,827.60	172.40	
14. Upper Mazaruni Amerindian District Agricultural Development of	1,100.00	1,100.00	1,110.81		10.81
15. Grant to Churches for Services among Amerindians	26,000.00	26,000.00	23,875.00	2,125.00	
16. Amerindians Welfare Scholarship Funds and Books	6,000.00	6,000.00	5,542.03	457.97	
17. National Insurance		6,000.00		6,000.00	
Total	355,135.00	361,135.00	396,726.88	26,184.54	61,776.42
Deduct under the Estimates Net over the Estimates ..					26,184.54
901 Issues from the Consolidated Fund			361,135.00		35,591.88
902 Expenditure for 1969			396,726.88		
903 Due to the Consolidated Fund			35,591.88Cr.		

Appropriation Account -continued Statement.23

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION VII - MINISTRY OF ECONOMIC DEVELOPMENT					
2. Industrial Development ..	1,000,000.00	1,000,000.00	1,000,016.16		16.16
3. Co-operative Development ..	100,000.00	296,000.00	181,370.73	114,629.27	
4. Integrated Planning ..	80,000.00	80,000.00	69,431.40	10,568.60	
5. Hydro Power Investigation ..	250,000.00	250,000.00	41,173.24	208,826.23	
6. Specialist Assistance ..	150,000.00	177,000.00	192,635.24		15,635.24
7. Feasibility Studies ..	1,570,000.00	1,570,000.00	326,782.06	1,243,217.94	
8. Rest Shelter and Hostels ..	65,000.00	65,000.00	83,575.99		18,575.99
9. Removal of Administrative Headquarters from Orinduik to Kurukabarry..	70,000.00	70,000.00	1,099.80	68,900.20	
10. General Development ..	49,000.00	49,000.00	51,040.98		2,040.98
11. Roads ..	53,000.00	53,000.00	44,454.22	8,545.78	
12. Amerindian Land Commission	50,000.00	50,000.00	35,277.60	14,722.40	
13. Amerindian Education..	14,000.00	14,000.00	13,019.26	980.74	
15. Purchase of Equipment ..	24,000.00	70,100.00	25,701.05	44,398.95	
16. Resettlement ..	1,000,000.00	1,000,000.00	1,188,064.21		188,064.21
17. Co-operative Credit Bank ..		20,000.00	17,269.36	2,730.64	
Total ..	4,475,000.00	4,764,100.00	3,270,911.70	1,717,520.88	224,332.58
Deduct over the Estimates..				224,332.58	
Net under the Estimates ..				1,493,188.30	
901 Issues from the Consolidated Fund ..			4,276,384.00		
902 Expenditure for 1969 ..			3,270,911.70		
903 Due to the Consolidated Fund			1,005,472.30		

C. E. DOUGLAS,
Permanent Secretary,
Ministry of Economic Development,
Accounting Officer.

ATTORNEY GENERAL

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 15 - ATTORNEY GENERAL					
1. Personal Emoluments ..	220,194.00	220,194.00	212,429.09	7,764.91	
2. Provision for Travelling Expenses of the Attorney General	2,880.00	5,100.00	4,720.00	380.00	
3. Transport and Travelling	3,900.00	9,900.00	9,199.75	700.25	
4. Miscellaneous.. .. .	1,500.00	2,100.00	2,262.25		162.25
5. Telephones	10,000.00	10,000.00	7,315.01	2,684.99	
6. Library	5,500.00	5,500.00	5,846.40		346.40
7. National Insurance.. ..		1,079.00	865.35	213.65	
Total	243,974.00	253,873.00	*242,637.85	11,743.80	508.65
Deduct over the Estimates Net under the Estimates..				508.65	
901 Issues from the Consolidated fund			268,024.00	11,235.15	
902 Expenditure for 1969			242,637.85		
903 Due to the Consolidated Fund			25,386.15		
*This includes Statutory Expenditure of \$29,875.00					

Statement 24.-continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 16 - ATTORNEY GENERAL OFFICIAL RECEIVER					
1. Personal Emoluments ..	61,656.00	61,656.00	46,456.70	15,199.30	
2. Transport and Travelling..	2,000.00	2,000.00	2,162.58		162.58
3. Miscellaneous	1,000.00	1,000.00	823.74	176.26	
4. Telephones	1,000.00	1,000.00		1,000.00	
5. Library	500.00	500.00	546.06		46.06
6. Legal costs Fees etc. ..	24,000.00	39,000.00	39,959.63		959.63
7. National Insurance		403.00	413.00		10.00
Total	90,156.00	105,559.00	90,361.71	16,375.56	1,178.27
Deduct over the Estimates Net under the Estimates ..				1,178.27	
901 Issues from the Con- solidated Fund			109,956.00	15,197.29	
902 Expenditure for 1969 ..			90,361.71		
903 Due to the Consolidated Fund			19,594.29		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 17 - DEEDS REGISTRY					
1. Personal Emoluments ..	100,737.00	100,738.00	90,589.21	10,148.79	
2. Transport and Travelling..	2,140.00	2,740.00	2,785.31	68.24	45.31
3. Miscellaneous	1,000.00	1,000.00	931.76	1,794.15	
4. Telephones	2,000.00	2,000.00	205.85	148.85	
5. Uniforms	178.00	178.00	29.15		
6. Land Registration Miscellaneous Expenses..	100.00	100.00	26.09	73.91	
7. Fees for Examination of Patents	615.00	615.00	75.00	540.00	
8. National Insurance		1,100.00	868.60	231.40	
Total	106,770.00	108,471.00	95,510.97	13,005.34	45.31
Deduct over the Estimates Net under the Estimates ..				45.31	
				12,960.03	
901 Issues from the Consolidated Fund			107,000.00		
902 Expenditure for 1969			95,510.97		
903 Due to the Consolidated Fund			11,489.03		

M. SHAHABUDEEN,
Solicitor General,
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.				
1. Official Receiver etd. ..		7,971.19	17,028.81	
7. Official Receiver	25,000.00	18,713.90		18,713.90
8. Public Trustee		5,946.24		5,946.24
9. Crown Solicitor		1,199.72		1,199.72
10. Other				
Total	25,000.00	33,831.05	17,028.81	25,859.86
Deduct under the Estimates				17,028.81
Net over the Estimates				8,831.05

J. A. JORGE,
Crown Solicitor,
Public Trustee and Official Receiver,
Principal Receiver of Revenue.

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD III - OTHER TAX REVENUE				
3. Duty on Transports and Mortgages.. ..	600,000.00	503,401.53	96,598.47	
Total	600,000.00	503,401.53	96,598.47	
Under Under the Estimates			96,598.47	

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.				
DEEDS REGISTRY				
5. Affidavit Fees	2,000.00	1,995.42	4.58	
6. Other.. ..	90,000.00	214,319.06		124,319.06
Total	92,000.00	216,314.48	4.58	124,319.06
Deduct under the Estimates				4.58
Net over the Estimates				124,314.48

Mr. M. R. CHASE
Registrar,
Deeds Registry
Principal Receiver of Revenue

MINISTRY OF INFORMATION

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 18 - MINISTRY OF INFORMATION					
1. Personal Emoluments ..	197,181.00	197,182.00	165,115.22	32,066.78	
2. Transport and Travelling..	10,500.00	10,500.00	11,316.39		816.39
3. Miscellaneous	3,000.00	3,000.00	3,215.24		215.24
4. Telegrams	200.00	200.00	90.10	109.90	
5. Telephones	9,000.00	9,000.00	5,228.65	3,771.35	
6. Library and Publications..	2,200.00	2,200.00	2,315.76		115.76
7. Distribution Expenses ..	14,000.00	14,000.00	12,592.90	1,407.10	
8. Purchase and Production of Films, Photographs and other Visual Aids	40,000.00	60,000.00	67,835.09		7,835.09
9. Maintenance of Equipment..	1,700.00	1,700.00	1,695.32	4.68	
10. Broadcasting.. .. .	15,000.00	15,000.00	1,702.32	13,297.68	
11. Fees for Performing Rights	3,800.00	3,800.00	298.28	3,501.72	
12. Operation and Maintenance Motor Vehicles.. .. .	10,000.00	10,000.00	11,059.61		1,059.61
13. Exhibition and Fairs.. ..	500.00	500.00	237.40	262.60	
14. Preservation of Archives..	3,000.00	3,000.00	1,699.09	1,300.91	
15. Processing of Technical Information	16,000.00	16,000.00	14,179.99	1,820.01	
16. Commonwealth Institute Grant	720.00	720.00		720.00	
17. Expenses Film Censorship..	4,490.00	4,490.00	2,822.96	1,667.04	
18. Public Free Library	201,000.00	201,000.00	201,000.00		
19. Publishing and Publicising	63,000.00	63,000.00	42,916.30	20,083.70	
20. History and Culture	54,000.00	54,000.00	41,914.60	12,085.40	
21. Museum Committee and Royal Agricultural and Commercial Zoological Garden	130,000.00	130,000.00	134,069.00		4,069.00
22. Board of Trustee Georgetown Cultural Centre	3,125.00	3,125.00	3,125.00	254.70	
23. Official Entertainment ..		400.00	145.30	2,446.00	
24. National Insurance		2,446.00			
Total	782,416.00	805,263.00	724,574.52	94,799.57	14,111.09
Deduct over the Estimates				14,111.09	
Net under the Estimates ..				80,688.48	
901 Issues from the Consolidated Fund			704,000.00		
902 Expenditure for 1969			724,574.52		
903 Due to the Consolidated Fund			20,574.52 Cr.		

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION X — MINISTRY OF INFORMATION	\$	\$	\$	\$	\$
1. Purchase of Equipment ..	490,400.00	490,400.00	155,016.70	335,383.30	
2. Establishment of National Broadcasting Service ..		102,450.00	743.66	101,706.34	
Total	490,400.00	592,850.00	155,760.36	437,089.64	
Net under the Estimates ..				437,089.64	
901 Issues from the Consolidated Fund			40,400.00		
902 Expenditure for 1969			155,760.36		
903 Due to the Consolidated Fund			115,360.36 Cr.		

L. A. BARROW,
Permanent Secretary,
Ministry of Information
Accounting Office.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
HEAD IV — FEES, FINES, ETC.				
39. Film Censorship Board ..	6,000.00	8,360.35		2,360.35
INFORMATION				
50. Sale of Official Publications	25,000.00	25,707.39		707.39
Total	31,000.00	34,067.74		3,067.74
Net over the Estimates ..				3,067.74

L. A. BARROW,
Permanent Secretary,
Ministry of Information,
Principal Receiver of Revenue.

MINISTRY OF HOME AFFAIRS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 19 - MINISTRY OF HOME AFFAIRS					
1. Personal Emoluments ..	172,032.00	172,033.00	165,610.56	6,422.44	115.39
2. Transport and Travelling..	6,000.00	6,000.00	6,115.39		60.54
3. Miscellaneous	2,200.00	2,200.00	2,260.54		
4. Telegrams	500.00	500.00	38.31	461.69	
5. Telephones	114,000.00	114,000.00	113,555.45	444.55	
6. Library and Publications..	500.00	500.00	187.05	312.95	
7. Repatriation	8,000.00	8,000.00	10,783.53		2,783.53
8. Commonwealth War Graves ..	574.00	574.00	574.00		
9. Expenses Elections Commission	20,000.00	20,000.00	5,003.79	14,996.21	
10. Grant to Ex-Service men Association	3,500.00	3,500.00	3,500.00	1,090.00	
11. Expenses General Emergency	1,000.00	1,000.00			
12. Independence Anniversary Celebrations	14,500.00	14,500.00	9,940.66	4,559.34	
13. National Elections	50,000.00	65,782.00	45,959.93	19,822.07	
14. National Registration ..	250,000.00	350,000.00	469,316.29		119,316.29
15. Official Entertainment ..		400.00	281.28		
16. National Insurance		1,207.00		1,207.00	
17. Republic Day Celebration..		70,000.00	66,679.84	3,320.16	
18. Funeral Expenses of the Late Sir David Rose ..			20,365.64		20,365.64
Total	642,806.00	830,196.00	*920,172.26	52,665.13	142,641.39
Deduct under the Estimates Net over the Estimates ..					52,665.13
					89,976.26
901 Issues from the Consolidated Fund			757,647.00		
902 Expenditure for 1969			920,172.26		
903 Due to the Consolidated Fund			162,525.26 Cr.		

*This includes Statutory Expenditure of \$15,850.00.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 20 - MINISTRY OF HOME AFFAIRS - POLICE					
1. Personal Emoluments ..	5,603,601.00	5,603,603.00	5,258,472.10	345,130.90	
2. Transport and Travelling..	380,000.00	530,000.00	649,326.70		119,326.70
3. Miscellaneous	14,500.00	14,500.00	15,000.84		500.84
4. Lighting	16,000.00	16,000.00	13,777.59	2,222.41	
5. Ammunition, Arms and Equipment	148,000.00	148,000.00	77,091.88	70,908.12	
6. Sanitation and Labourers tools	7,700.00	7,700.00	7,585.06	114.94	
7. Uniforms	294,000.00	294,000.00	256,284.81	37,715.19	
8. Maintenance of Compounds..	10,500.00	10,500.00	7,898.06	2,601.94	
9. Upkeep of Band	3,000.00	3,000.00	1,132.19	1,867.81	
10. Prisoners Rations	16,500.00	16,500.00	19,243.51		2,743.51
11. Funeral Expenses	2,100.00	5,000.00	4,668.11	331.89	
12. Maintenance and Operation of Air, Land and Water Transport.. .. .	240,000.00	240,000.00	234,741.06	5,258.94	
13. Books	4,500.00	4,500.00	3,549.99	950.01	
14. Furniture and Bedding ..	55,000.00	61,000.00	63,196.52		2,196.52
15. Medical Expenses.. .. .	5,600.00	6,000.00	3,691.66	2,308.34	
16. Maintenance of Mounts and Saddlery	35,000.00	39,200.00	32,214.11	6,985.89	
17. Conveyance of Prisoners ..	6,500.00	6,500.00	6,689.16		189.16
18. Court Expenses	21,000.00	21,000.00	20,228.06	771.94	
19. Prevention and Detection of of Crime	29,500.00	33,000.00	33,044.72		44.72
20. Rural Constables.. .. .	8,200.00	8,200.00	4,443.52	3,756.48	
21. Musketry Prizes	1,500.00	1,500.00	1,173.00	327.00	
22. Refreshments Early Parades	1,700.00	1,700.00	89.15	1,610.85	
23. Passports	15,000.00	15,000.00	12,687.17	2,312.83	
24. First Aid	400.00	400.00	151.89	248.11	
25. Reverse Protection	7,000.00	7,000.00	6,648.00	352.00	
26. Cleaning of Pounds	1,500.00	1,500.00	335.50	1,164.50	
27. Grant in aid of Local Force Rifle Club	750.00	750.00	750.00		
28. Security Precautions.. .. .	33,000.00	55,000.00	55,008.16		8.16
29. Upkeep of Parade Ground ..	3,000.00	3,000.00	2,562.81	437.19	
30. Welfare Fund	8,700.00	8,700.00	8,204.22	495.78	
31. Maintenance of Dogs	8,300.00	8,300.00	8,131.42	168.58	
32. Maintenance of Communication Equipment	15,000.00	16,500.00	8,676.30	7,823.70	
33. Special Constabulary.. .. .	150,000.00	190,000.00	203,207.95		13,207.95
34. Training Equipment	2,000.00	2,000.00	379.75	1,620.25	
35. Road Traffic Education ..	12,000.00	12,000.00	9,697.02	2,302.98	
36. Maintenance of Traffic Lights and Road Signs ..	18,000.00	19,000.00	15,149.77	3,850.23	
37. Maintenance of Generating Plant and Equipment ..	6,000.00	6,000.00	4,030.50	1,969.50	
38. Maintenance of Office Equipment	2,500.00	3,000.00	2,883.45	116.55	
39. Photographic Equipment and Technical Aids	4,000.00	4,000.00	3,937.02	62.98	
40. Control of Explosives	78,000.00	205,120.00	182,231.81	22,888.19	
41. Expenses of Police Entrance Examination	2,000.00	2,000.00	20.00	1,980.00	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 20 - MINISTRY OF HOME AFFAIRS - POLICE (CONT'D.)					
42. Rental of Telex System ..	13,800.00	13,800.00	2,407.95	11,392.05	
43. Fees for membership of Interpol	4,000.00	4,000.00	3,857.49	142.51	
44. National Insurance.. ..		62,127.00	32,516.00	29,611.00	
Total	7,289,351.00	7,710,600.00	*7,277,015.98	571,801.58	138,217.56
Deduct over the Estimates Net under the Estimates ..				138,217.56	
				7,433,584.02	
901 Issues from the Consolidated Fund			7,432,451.00		
902 Expenditure for 1969.. ..			7,277,015.98		
903 Due to the Consolidated Fund			155,435.02		

*This includes Statutory Expenditure
of \$12,305.10.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 21 - MINISTRY OF HOME AFFAIRS - PRISONS	\$	\$	\$	\$	\$
1. Personal Emoluments ..	763,083.00	763,084.00	677,945.50	85,138.50	
2. Transport and Travelling..	14,000.00	14,000.00	14,356.80		356.80
3. Miscellaneous	6,000.00	6,000.00	6,049.67		49.67
4. Dietary	145,000.00	145,000.00	138,551.08	6,448.92	
5. Fuel, Light and Sanitation	21,000.00	21,000.00	19,889.67	1,110.33	
6. Uniforms	22,250.00	22,250.00	22,896.69		646.69
7. Training facilities	3,000.00	3,000.00	1,832.78	1,167.22	
8. Upkeep of Buildings and Grounds	4,000.00	4,000.00	3,705.54	294.46	
9. Funeral Expenses.. .. .	300.00	300.00	19.50	280.50	
10. Book Binding etc.	800.00	800.00	365.07	434.93	
11. Welfare Fund Expenses ..	600.00	600.00	368.87	231.13	
12. Clothing, Bedding and Equipment	24,000.00	24,000.00	10,121.89	13,878.11	
13. Tools, Appliances etc. ..	1,000.00	1,000.00	821.97	178.03	
14. Bakery	77,000.00	77,000.00	75,958.52	1,041.48	
15. Farms	18,500.00	18,500.00	15,197.92	3,302.08	
16. Executioners Fees	150.00	150.00		150.00	
17. Dental Plates etc., and Spectacles for Prisoners	500.00	500.00	89.00	411.00	
18. Maintenance and Operation of Land and Water					
Transport	8,500.00	8,500.00	5,940.80	2,559.20	
19. Prison Industries	1,000.00	1,000.00	558.50	441.50	
20. Grant towards Travelling of Chaplains	500.00	500.00	500.00		
21. Gratuity Scheme for Young Offenders	1,000.00	1,000.00	758.16	241.84	
22. Watching of hospitalised Prisoners	1,000.00	1,000.00	545.13	454.87	
23. Earning Scheme	4,000.00	4,000.00	2,173.85	1,826.15	
24. Pig Development Scheme ..	31,000.00	31,000.00	19,230.66	11,769.34	
25. National Insurance		7,173.00		7,173.00	
01 Issues of Bread	77,000.00	77,000.00	70,129.67		6,870.33
Total	1,071,183.00	1,078,357.00	947,747.90	138,532.59	7,923.49
Deduct over the Estimates				7,923.49	
Net under the Estimates ..				130,609.10	
01 Issues from the Consolidated Fund			1,006,645.00		
02 Expenditure for 1969			947,747.90		
03 Due to the Consolidated Fund			58,897.10		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 22 - MINISTRY OF HOME AFFAIRS - FIRE PROTECTION SERVICES					
1. Personal Emoluments ..	775,194.00	775,195.00	631,242.57	143,952.43	
2. Transport and Travelling..	21,500.00	30,000.00	29,544.54	455.46	
3. Miscellaneous	4,200.00	4,200.00	3,462.56	737.44	
4. Uniforms and Bedding.. ..	34,350.00	34,350.00	34,877.04		527.04
5. Expenses Training					
Courses	2,000.00	2,000.00	857.74	1,142.26	
6. Funeral Expenses.. .. .	600.00	600.00		600.00	
7. Maintenance and Operation of Land and Water					
Transport.. .. .	65,000.00	65,000.00	62,245.54	2,754.46	
8. Ambulance and First Aid Equipment.. .. .	2,400.00	2,400.00	458.46	1,941.54	
9. Auxiliary Unit	5,000.00	5,000.00	680.79	4,319.21	
10. Maintenance of Pipe Lines in Commercial Area.. ..	1,000.00	1,000.00	113.24	886.76	
11. Purchase of Fire Equipment for Government Buildings	14,000.00	14,000.00	15,705.81		1,705.81
12. National Insurance		6,227.00		6,227.00	
Total	925,244.00	939,972.00	779,188.29	163,016.56	2,232.85
Deduct over the Estimates				2,232.85	
Net under the Estimates ..				<u>160,783.71</u>	
901 Issues from the Consolidated Fund			756,092.00		
902 Expenditure for 1969			779,188.29		
903 Due to the Consolidated Fund			<u>23,096.29 Cr.</u>		

Statement 26. -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
EAD 23 - MINISTRY OF HOME AFFAIRS - PRINTERY	\$	\$	\$	\$	\$
1. Personal Emoluments ..	26,198.00	26,198.00	18,578.64	7,619.36	
2. Transport and Travelling..	1,100.00	2,100.00	1,511.04	588.96	
3. Miscellaneous	1,250.00	1,250.00	1,064.94	185.06	
4. Public Printing regulated by Contract	219,000.00	219,000.00	223,098.45		4,098.45
5. Additional Printing and Binding	273,500.00	273,500.00	262,814.47	10,685.53	
6. Advertisements	43,000.00	43,000.00	28,355.77	14,644.23	
7. Central Stationery Store..	165,000.00	165,000.00	149,073.52	15,926.48	
8. Maintenance of Equipment and Spare Parts	10,500.00	10,500.00	8,235.53	2,264.47	
9. National Insurance		732.00		732.00	
Total	739,548.00	741,280.00	692,732.36	52,646.09	4,098.45
Deduct over the Estimates.				4,098.45	
Net under the Estimates ..				48,547.64	
1 Issues from the Consolidated Fund			700,164.00		
2 Expenditure for 1969			692,732.36		
3 Due to the Consolidated Fund			7,431.64		

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 24 - MINISTRY OF HOME AFFAIRS - PROBATION AND WELFARE SERVICE	\$	\$	\$	\$	\$
1. Personal Emoluments ..	229,582.00	229,584.00	218,935.13	10,648.87	
2. Transport and Travelling..	26,000.00	40,900.00	40,180.99	719.01	
3. Miscellaneous	3,825.00	3,825.00	3,607.69	217.31	
4. Books and Publications ..	400.00	400.00	247.97	152.03	
5. Dietary	27,200.00	27,200.00	18,733.71	8,466.29	
6. Fuel and Light	1,500.00	2,400.00	1,860.32	539.68	
7. Maintenance of Compound ..	3,000.00	3,000.00	2,888.39	111.61	
8. Clothing and Bedding.. ..	4,500.00	4,500.00	3,177.94	1,322.06	
9. Workshop Tools Appliances and Materials	5,000.00	5,000.00	3,266.61	1,733.39	
10. Bakery	12,000.00	12,000.00	7,688.55	4,331.45	
11. Arable Farms	1,850.00	1,850.00	1,588.61	261.39	
12. Earnings Gratuities pocket Money to Boys and Purchase of Tools for discharged Boys	2,400.00	2,400.00	2,392.97	7.03	
13. Grant to Salvation Army for after Care Work ..	2,760.00	2,760.00	2,760.00		
14. Grant to Discharged Prisoners Aid Committee	8,000.00	8,000.00	5,980.87	2,019.13	
15. Remand Home for Boys ..	5,500.00	8,000.00	6,603.09	1,396.91	
16. Grant to Salvation Army for Belfield Girls' School..	18,700.00	18,700.00	18,700.00		
17. Sanitation and Drainage ..	1,000.00	1,000.00	832.79	162.21	
18. Maintenance of Koker ..	500.00	500.00	408.00	92.00	
19. Maintenance of Stock Farm	6,200.00	7,150.00	5,451.26	1,698.74	
20. National Insurance		1,907.00		1,907.00	
101 Issues of Bread	14,800.00	14,800.00	10,867.66		3,932.34
Total	345,117.00	366,276.00	334,417.23	35,791.11	3,932.34
Deduct over the Estimate..				3,932.34	
Net under the Estimates ..				31,858.77	
901 Issues from the Consolidated Fund			344,195.00		
902 Expenditure for 1969			334,417.23		
903 Due to the Consolidated Fund			9,777.77		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 66 - MINISTRY OF FINANCE - PENSIONS AND GRATUITIES	\$	\$	\$	\$	\$
3. Police Pensions, Gratuities and lump sum payments	370,000.00	370,000.00	486,109.16		116,109.16
7. Police Reward Funds, Pensions	465.00	465.00	537.00		72.96
Total	370,465.00	370,465.00	*486,647.12		116,182.12
Net over the Estimates..					<u>116,182.12</u>
901 Issues from the Consolidated Fund ..			370,465.00		
902 Expenditure for 1969 ..			486,647.12		
903 Due to the Consolidated Fund			<u>116,182.12 Cr.</u>		

*The whole amount is Statutory Expenditure.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XI - MINISTRY OF HOME AFFAIRS					
2. Prison Improvement	50,000.00	50,000.00	1,161.18	48,838.82	
5. Approved Schools	16,000.00	16,000.00	10,190.44	5,809.56	
7. Stations New and Extensions to Old	45,000.00	45,000.00	38,148.46	6,851.54	
9. Equipment, Land Air and Water Transport	100,000.00	100,000.00	99,599.72	400.28	
11. Police Headquarters	75,000.00	75,000.00	2,979.01	72,020.99	
14. Fire Ambulance Services ..	15,000.00	15,000.00	683.93	14,316.07	
15. New Fire Boat	144,000.00	144,000.00	42.25	143,957.75	
16. Equipment	30,000.00	30,000.00	14,699.92	15,300.08	
18. Equipment	75,000.00	75,000.00	17.52	74,982.48	
19. Purchase of Equipment ..	65,000.00	65,000.00	42,249.89	22,750.11	
23. Special Projects					
24. Purchase of Dogs		2,400.00	2,395.08	4.92	80,613.47
25. National Registration ..			80,613.47		23,020.12
26. National Elections			23,020.12		
Total	615,000.00	617,400.00	315,800.99	405,232.60	103,633.59
Deduct over the Estimates				103,633.59	
Net under the Estimates ..				301,599.01	
901 Issues from the Consolidated Fund			263,939.00		
902 Expenditure for 1969			315,800.99		
903 Due to the Consolidated Fund			51,861.99Cr.		

J. S. M. WORRELL,
Permanent Secretary,
Ministry of Home Affairs,
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Revised Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
HEAD IV — FEES, FINES, ETC.	\$	\$	\$	\$	\$
HOME AFFAIRS					
13. Police	105,000.00		106,370.79		1,370.79
14. Prisons	20,000.00		15,142.09	4,857.91	
15. Fire Protection	200.00		1,478.31		1,278.31
17. Probation and Welfare Service	8,000.00		5,895.83	2,104.17	
18. Citizenship, Registration Fees, etc.	5,000.00		3,895.40	1,104.60	
Total	138,200.00		132,782.42	8,066.68	2,649.10
Deduct over the Estimates				2,649.10	
Net under the Estimates ..				5,417.58	

J. S. M. WORRELL,
 Permanent Secretary,
 Ministry of Home Affairs,
 Principal Receiver of Revenue.

MINISTRY OF LOCAL GOVERNMENT

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 25 - MINISTRY OF LOCAL GOVERNMENT					
1. Personal Emoluments ..	400,083.00	400,085.00	345,832.33	54,252.67	
2. Transport and Travelling	65,000.00	70,000.00	64,122.50	5,877.50	
3. Miscellaneous	5,700.00	6,500.00	6,104.93	395.07	
4. Telegrams	100.00	100.00		100.00	
5. Telephones	20,000.00	40,000.00	40,007.95		7.95
6. Publications	300.00	400.00	480.12		80.12
7. Uniforms	1,650.00	1,650.00	922.30	727.70	
8. Entertainment Expenses ..	960.00	960.00	733.67	226.33	
9. House Rent	2,000.00	2,000.00	1,880.77	119.23	
10. Water Transport	11,000.00	11,500.00	7,839.61	3,660.39	
11. Drawing Material and Equipment	6,000.00	6,000.00	5,404.03	595.97	
12. Miscellaneous Expenses County and Rest House..	4,000.00	4,500.00	3,834.72	665.28	
13. Property Surveys and Inspections	25,000.00	25,000.00	5,112.93	19,887.07	
14. Cost of Operating Lethal Chamber	125.00	125.00		125.00	
15. Grant to Village Authorities towards Administrative Expenses	7,120.00	7,120.00	7,119.60	.40	
16. Grant to Morawhanna Village District	800.00	800.00	800.00		
17. Contributions towards Maintenance of Road and Street	137,500.00	137,500.00	137,500.00		
18. Contributions towards Maintenance of Roads and Streets, New Amsterdam	30,000.00	30,000.00	30,000.00		
19. Allowances to Members of Local Government	6,500.00	6,500.00	6,105.40	394.60	
20. Official Entertainment ..		400.00	283.64	116.36	
21. National Insurance		3,982.00	3,527.55	454.45	
Total	723,838.00	755,122.00	667,612.05	87,598.02	88.07
Deduct over the Estimates				88.07	
Net under the Estimates..				87,509.95	
901 Issues from the Consolidated Fund			755,121.00		
902 Expenditure for 1969			667,612.05		
903 Due to the Consolidated Fund			87,508.95		
DIVISION XII - MINISTRY OF LOCAL GOVERNMENT					
1. Establishment of New Local Authorities	50,000.00	50,000.00	10,708.75	39,291.25	
5. Loans to Local Authorities	50,000.00	50,000.00	500.00	49,500.00	
7. Purchase of Equipment ..	76,000.00	76,000.00		76,000.00	
Total	176,000.00	176,000.00	11,208.75	164,791.25	
Net under the Estimates..				164,791.25	

REVENUE ACCOUNT

	Approved Estimates	Revised Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC. LOCAL GOVERNMENT					
21 District Commissioners Fees	5,000.00		5,290.71		290.71
23 Other.. .. .			147.29		147.29
Total	5,000.00		5,438.00		438.00
Net over the Estimates					438.00
HEAD X - SUNDRY CONTRIBUTIONS AND OTHER RECEIPTS					
1. Contribution by the Mayor and Town Council, Georgetown, towards Fire Protection	96,000.00		48,000.00	48,000.00	
2. Contributions by the Mayor and Town Council, New Amsterdam, towards Fire Protection.	9,600.00		14,400.00		4,800.00
3. Contribution by Mayor and Town Council, Georgetown towards Sea Defence (Ord. 4 of 1937.)	2,500.00		3,750.00		1,250.00
Total	108,100.00		66,150.00	48,000.00	6,050.00
Deduct over the Estimates				6,050.00	
Net under the Estimates ..				41,950.00	

T. B. RICHMOND
Permanent Secretary
Ministry of Local Government
Principal Receiver of Revenue

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XII - MINISTRY OF LOCAL GOVERNMENT (CONT'D.)					
901 Issues from the Consolidated Fund			99,800.00		
902 Expenditure for 1969			11,208.75		
903 Due to the Consolidated Fund			88,591.25		

T. B. RICHMOND,
Permanent Secretary,
Ministry of Local Government,
Accounting Officer.

**MINISTRY OF AGRICULTURE AND
NATURAL RESOURCES
Appropriation Account**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 26 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	\$	\$	\$	\$	\$
1. Personal Emoluments ..	419,507.00	419,508.00	381,822.37	37,685.63	
2. Transport and Travelling..	9,000.00	21,000.00	23,905.89		2,905.89
3. Miscellaneous	3,000.00	3,000.00	2,331.98	668.02	
4. Telegrams	1,000.00	1,000.00	565.09	434.91	
5. Telephones	42,000.00	42,000.00	40,677.39	1,322.61	
6. Subsidy, Guyana Marketing Corporation	500,000.00	700,000.00	700,000.00		
7. Official Entertainment ..		400.00	400.00		
8. National Insurance		17,000.00	17,892.00		892.00
Total	974,507.00	1,203,908.00	1,167,594.72	40,111.17	3,797.89
Deduct over the Estimates Net under the Estimates ..				3,797.89	
901 Issues from the Consolidated Fund				36,313.28	
902 Expenditure for 1969			1,203,907.00		
903 Due to the Consolidated Fund			1,167,594.72		
			36,312.28		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 27 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - AGRICULTURE					
1. Personal Emoluments ..	687,804.00	687,806.00	740,723.23		52,917.23
2. Transport and Travelling	95,500.00	150,000.00	149,386.97	613.03	9,176.88
3. Miscellaneous	6,500.00	6,500.00	15,676.88		
4. Library and Publications	5,300.00	5,300.00	4,691.62	608.38	
5. Water Transport	12,500.00	12,500.00	9,516.37	2,983.63	
6. Laboratories and Equipment Maintenance	21,500.00	21,500.00	18,861.92	2,638.08	
7. Botanic Gardens	76,000.00	100,000.00	103,728.05		3,728.05
8. Government Gardens and Grounds	27,000.00	27,000.00	22,998.74	4,001.26	
9. Purchase, Production and Distribution of Seeds and Plants	135,000.00	135,000.00	143,480.25		8,480.25
10. Production of Pure Strain Seed Paddy	150,000.00	150,000.00	116,054.44	33,945.56	
11. Central Agricultural Station Mon Repos ..	480,000.00	480,000.00	434,694.97	45,305.03	
12. Maintenance of District Offices Demonstration Stations, Offices and Nurseries	53,000.00	53,000.00	53,917.80		917.80
13. Apiary	7,000.00	7,000.00	7,230.34		230.34
14. Extension Services ..	20,000.00	20,000.00	15,263.20	4,736.80	
15. Veterinary Preventive Measures	30,000.00	30,000.00	47,485.47		17,485.47
16. Plant Pest Preventive Measures	12,000.00	12,000.00	8,442.36	3,557.64	
17. Agricultural Economic Survey	11,000.00	11,000.00	11,770.66		770.66
18. Artificial Insemination Service	25,000.00	25,000.00	17,675.25	7,324.75	
19. Cost of Investigation of Insects affecting stored Rice and Paddy.. ..	10,000.00	10,000.00	5,824.51	4,175.49	
20. Fisheries Division Inland*	23,000.00	23,000.00	19,504.91	3,495.09	
21. Fisheries Division Marine*	57,000.00	57,000.00	55,601.08	1,398.92	
22. Agricultural Education in Primary Schools	10,000.00	10,000.00	4,891.83	5,108.17	
23. Dairy Farming Expansion Maintenance Expenses ..	45,000.00	45,000.00	46,008.14		1,008.14
24. Progressive Farmers Scheme	6,500.00	6,500.00	2,715.03	3,784.97	
25. M.A.R.D.S. Experimental Station Rice Assessment Tribunal	10,000.00	10,000.00	9,232.15	767.85	
26. Agricultural Stations - Maintenance and Operation	159,000.00	159,000.00	142,836.12	16,163.88	
27. Animal Quarantine Station	8,000.00	8,000.00	6,961.49	1,038.51	
28. Essequibo Estates	200,000.00	229,500.00	221,500.49	7,999.51	
29. Government Estates, West Demerara	21,000.00	25,000.00	24,824.06	175.94	
30. Vergenoegen Land Development Scheme ..	51,172.00	63,172.00	61,846.88	1,325.12	

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 27 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - AGRICULTURE (CONT'D.)	\$	\$	\$	\$	\$
31. Black Bush Polder Land Development Scheme ..	187,888.00	1,026,388.00	160,385.48	866,082.52	
32. Amazon - Charity	19,361.00	19,361.00	19,281.38	79.62	
33. Mara Land Development Scheme	92,277.00	92,277.00	88,446.03	3,830.97	
34. Garden of Eden Land Development Scheme ..	8,860.00	11,360.00	1,765.32	9,594.68	
35. Onverwagt Land Development Scheme	48,923.00	48,923.00	51,049.71		2,126.71
36. Cane Grove - La Bonne Mere Maintenance of Agricultural Holdings and Drainage and Irrigation Works.. ..	125,000.00	139,000.00	134,244.49	4,755.51	
37. Wauna Land Development Scheme	37,500.00	37,500.00	34,390.29	3,109.71	
38. Contribution to Food and Agriculture Organisations	22,500.00	22,500.00	24,266.27		1,766.27
39. Contribution to Plant Quarantine Station, The West Indies	160.00	160.00	160.00		
40. Commonwealth Agricultural Bureau	10,080.00	10,080.00	8,529.60	1,550.40	
41. Rothamstead Experimental Station, Contribution to	58.00	58.00	97.84		39.84
42. Fishing Industry Aid ..	100,000.00	100,000.00	93,389.54	6,610.46	
43. Grant-in-Aid to Royal Society for Prevention of Cruelty to Animals..	1,500.00	1,500.00	1,500.00		
44. Subsidy to Guyana School of Agriculture Corporation	155,000.00	165,000.00	163,950.34	1,049.66	
45. Refunds of Revenue.. ..	50,000.00	50,000.00	19,267.51	30,732.49	
46. Farm Youth Training ..	15,000.00	15,000.00	12,234.94	2,765.06	
47. Subvention to Cane Farming Development Corporation	30,000.00	33,350.00	28,350.00	5,000.00	
48. National Exhibition of Local Produce	50,000.00	50,000.00	15,081.71	34,918.29	
49. Contribution to Pan American Foot and Mouth Disease Centre	7,500.00	7,500.00	5,257.00	2,243.00	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 27 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - AGRICULTURE (CONT'D.)					
50. Cane Grove Emergency Flood Relief Committee ..	500.00	500.00	45.75	454.25	
51. National Cane Farming Committee	5,000.00	25,000.00	24,008.32	991.68	
52. National Insurance		14,000.00	13,596.80	403.20	
Total	3,422,883.00	4,449,235.00	3,422,563.53	1,125,319.11	98,647.64
Deduct over the Estimates..				98,647.64	
Net under the Estimates ..				1,026,671.47	
901 Issues from the Consolidated Fund			3,610,733.00		
902 Expenditure for 1969			3,422,563.53		
903 Due to the Consolidated Fund			188,169.47		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 28 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - FORESTS					
1. Personal Emoluments	329,457.00	329,459.00	280,754.49	48,704.51	
2. Transport and Travelling	40,000.00	40,000.00	37,657.46	2,342.54	
3. Miscellaneous.. ..	3,500.00	3,500.00	3,587.98		87.98
4. Uniforms	6,500.00	6,500.00	6,345.60	154.40	
5. House Rent	2,200.00	2,200.00	1,641.00	559.00	
6. Maintenance and Operation of Land and Water					
Transport	29,500.00	29,500.00	25,546.49	3,953.51	
7. Equipment and Materials..	5,000.00	5,000.00	4,037.27	962.73	
8. Revenue Protection.. ..	1,000.00	1,000.00	120.08	879.92	
9. Central Timber Manufacturing Plant	87,069.00	87,069.00	72,044.44	15,024.56	
10. Creek Clearing	500.00	500.00	136.00	364.00	
11. Forest Stations	3,000.00	3,000.00	1,738.88	1,261.12	
12. Investigations and Research	5,000.00	5,000.00	3,704.05	1,295.95	
13. Silviculture	11,000.00	11,000.00	10,772.43	227.57	
14. Forest Surveys	3,500.00	3,500.00	2,296.19	1,203.81	
15. Promotion of Exports	1,500.00	1,500.00	1,158.01	341.99	
16. Contribution towards Imperial Forestry Institute Oxford	1,200.00	1,440.00	1,440.00		
17. Contribution to Latin American Forest Research and Training Institute..	1,000.00	1,000.00	1,004.56		4.56
18. National Insurance		8,000.00	3,829.55	4,170.45	
Total	530,926.00	539,168.00	457,814.48	81,446.06	92.54
Deduct over the Estimates Net under the Estimates				92.54	
				81,353.52	
901 Issues from the Consolidated Fund			539,166.00		
902 Expenditure for 1969			457,814.48		
903 Due to the Consolidated Fund			81,351.52		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 29 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - GEOLOGICAL SURVEYS AND MINES					
1. Personal Emoluments.. ..	325,363.00	325,364.00	236,378.06	88,985.94	
2. Transport and Travelling..	26,000.00	26,000.00	28,240.96		2,240.96
3. Miscellaneous	3,000.00	3,000.00	2,722.27	277.73	
4. Library and Publications..	3,500.00	3,500.00	4,528.40		1,028.40
5. Sanitary and Fuel	1,500.00	1,500.00	212.69	1,287.31	
6. Uniforms	2,300.00	2,300.00	2,266.83	33.17	
7. Study Courses	1,000.00	1,000.00		1,000.00	
8. Rental of Quarters	2,000.00	2,000.00	166.00	1,834.00	
9. Labour and Rations for Labourers	41,800.00	41,800.00	40,878.60	921.40	
10. Land and Water Transport..	4,000.00	4,000.00	3,476.77	523.23	
11. Drawing Instruments, Materials and Equipment	7,500.00	7,500.00	5,206.46	2,293.54	
12. Revenue Protection	240.00	240.00		240.00	
13. Materials for Surveys ..	4,400.00	4,400.00	2,046.11	2,353.89	
14. Repairs and Maintenance of Scientific Equipment	3,500.00	3,500.00	2,155.81	1,344.19	
15. Printing Maps and Reports.	25,000.00	25,000.00	15,371.94	9,628.06	
16. Special Scientific Research	1,500.00	1,500.00	110.23	1,389.77	
17. Geophysical Surveys ..	10,000.00	10,000.00	9,776.18	223.82	
18. National Insurance		8,000.00	4,763.60	3,236.40	
Total	462,603.00	470,604.00	358,300.91	115,572.45	
Deduct over the Estimates Net under the Estimates ..				3,269.36	
901 Issues from the Con- solidated fund			470,603.00		
902 Expenditure for 1969			358,300.91		
903 Due to the Consolidated Fund			112,302.09		

Statement 28 - continued

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 30 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - LAND					
1. Personal Emoluments ..	308,475.00	308,476.00	287,869.50	20,606.50	
2. Transport and Travelling..	65,000.00	65,000.00	61,180.43	3,819.57	
3. Miscellaneous	3,750.00	3,750.00	3,999.46		240.46
4. Library and Publications..	500.00	500.00	347.15	152.85	
5. Uniforms	1,500.00	1,500.00	23,660.75 Cr.	25,160.75	
6. Labour and Rations for Labour	260,000.00	260,000.00	257,025.98	2,974.02	
7. Land and Water Transport..	22,000.00	30,000.00	23,572.77	6,427.23	
8. Materials, Equipment and Instruments	32,000.00	32,000.00	19,668.87	12,331.13	
9. Revenue Protection	400.00	400.00		400.00	
10. Printing and Binding Maps, Reports and Records ..	6,300.00	6,300.00	180.00	6,120.00	
11. Land Surveyors Examination	1,300.00	1,300.00	632.00	668.00	
12. Resumption of Crown Lands, Working Party Expenses..	5,000.00	5,000.00	94.36 Cr.	5,094.36	
13. Investigation of Applications for Lands..	18,000.00	18,000.00	4,331.47	13,668.53	
14. Publication of Sections of Guyana Map	12,000.00	12,000.00	663.26	11,336.74	
15. Ex-Gratia payment to Mrs. Gertrude Cossou ..	200.00	200.00	200.00		
16. National Insurance		8,000.00	5,155.95	2,844.05	
Total	736,425.00	752,416.00	641,071.73	111,603.73	249.46
Deduct over the Estimates Net under the Estimates ..				249.46	
				111,354.27	
901 Issues from the Consolidated Fund			744,425.00		
902 Expenditure for 1969			641,071.73		
903 Due to the Consolidated Fund			103,353.27		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XIII - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
1. Rice Development	30,000.00	80,000.00	42,020.08	37,979.92	
3. Eradication of Acoushi Ants .. ..			.46		.46
8. Development of Fishing ..	30,000.00	30,000.00	180,219.55	30,000.00	
10. New Amsterdam Fish Centre	436,000.00	436,000.00		255,780.45	
12. F.A.O. Regional Fisheries Projects	60,000.00	60,000.00	38,506.02	21,493.98	
14. Guyana School of Agriculture	60,000.00	60,000.00	60,000.00		
15. Development of Beef, Cattle and Livestock.. ..	200,000.00	224,000.00	218,921.73	5,073.27	
16. Diversification and Development of Agriculture	175,000.00	175,000.00	201,371.10		26,371.10
17. Land Development Projects	165,000.00	165,001.00	1,271,848.63		1,106,847.63
18. Crabwood Creek Southward..			175.00		175.00
19. Machinery and Equipment ..	837,000.00	1,137,000.00	4,535.57	1,132,464.43	
20. Preliminary Investigations	30,000.00	30,000.00	11,649.14	18,350.86	
22. Atkinson/Mackenzie Land Development Project ..	150,000.00	150,000.00	150,672.36		672.36
23. Development of Arakaka Kaituma	400,000.00	400,000.00	1,171,234.13		771,234.13
24. Imperial College Research Bursary	13,000.00	13,000.00	6,883.35	6,116.65	
25. Small Stock Expansion ..				400,000.00	
26. Guyana Marketing Corporation	450,000.00	450,000.00	50,000.00		
27. Forest Industries Development and Surveys	1,108,000.00	1,108,000.00	259,677.32	848,322.68	
28. Expansion of Forest Utilisation Section ..	20,000.00	20,000.00		20,000.00	
29. Central Timber Manufacturing Plant ..	119,000.00	119,000.00	95,873.27	23,126.73	
31. Topographic Surveys.. ..	1,330,000.00	1,330,000.00	1,295,970.10	34,029.90	
32. Geological Surveys	842,000.00	842,000.00	510,215.53	331,784.47	
34. Assistance to Miners	45,400.00	45,400.00	17,806.54	27,593.46	
35. Photogeological Surveys of Southern Guyana	30,000.00	30,000.00	14,484.37	15,515.63	
36. Geodetic Survey of the Coast Lands	181,000.00	181,000.00	22,827.13	158,172.87	
Total	6,711,400.00	7,085,401.00	5,624,891.38	3,365,810.30	1,905,300.68
Deduct over the Estimates Net under the Estimates ..				1,905,300.68	
				1,460,509.62	
901 Issues from the Consolidated Fund			5,529,561.00		
902 Expenditure for 1969			5,624,891.38		
903 Due to the Consolidated Fund			95,330.38 Cr.		

J. A. ORDERSON,
Permanent Secretary,
Ministry of Agriculture
and Natural Resources
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
HEAD IV - FEES, FINES, ETC.	\$	\$	\$	\$
AGRICULTURE AND NATURAL RESOURCES				
24. Botanic Gardens	10,000.00	7,683.94	2,316.06	
25. Pure Line Seed Paddy ..	150,000.00	49,130.22	100,869.78	
26. Local Produce Exhibition	18,000.00	1,065.55	16,934.45	
27. Other	130,000.00	150,424.90		20,424.90
Total	308,000.00	208,304.61	120,120.29	20,424.90
Deduct over the Estimates Net under the Estimates..			20,424.90	
			99,695.39	
HEAD VI - RENTS, ROYALTIES, ETC.				
FOREST				
1. Fees	8,000.00	7,847.87	152.13	
2. Licences-Balata, Rubber, Woodcutting etc. ..	5,000.00	142.93	4,857.07	
3. Permissions	50.00	46.08	3.92	
4. Royalty-Timber	500,000.00	407,515.75	92,484.25	
5. Royalty-Balata, Rubber, etc.	10,000.00	14,781.46		4,781.46
6. Royalty-Miscellaneous LANDS	6,000.00	21,265.51		15,265.51
7. Fees	70,000.00	68,539.81	1,460.19	
8. Permissions	6,000.00	6,628.48		628.48
9. Miscellaneous	500.00	306.51	193.49	
10. Royalty-Stone	20,000.00	43,382.00		23,382.00
11. Rents - Crown Lands ..	110,000.00	110,604.64		604.64
12. Rents - State Lands ..	35,000.00	53,700.55		18,700.55
MINES				
13. Fees	8,000.00	2,291.16	5,708.84	
14. Licences - Prospecting ..	6,000.00	5,099.63	900.37	
15. Licences - Claims Gold*..	2,000.00	1,860.00	140.00	
16. Licences - Claims Precious Stones*	25,000.00	23,030.48	1,969.52	
17. Licences - Other	250.00	366.00		116.00
18. Licences - Oil Exploration	130,000.00	108,503.00	21,497.00	
19. Mining Privileges	700.00	622.44	77.56	
20. Exclusive Permissions ..	35,000.00	88,641.09		53,641.09
21. Concessions - Mining ..	300.00	93.87	206.13	
22. Concessions - Dredging ..	200.00	197.16	2.84	
23. Royalties	575,000.00	650,476.72		275,476.72
24. Registration - Mining Labourers	50.00	11.28	38.72	
25. Mining Leases	18,000.00	10,115.34	7,884.66	
Total	1,571,050.00	1,826,069.76	137,576.69	392,596.45
Deduct under the Estimates Net over the Estimates ..				137,576.69
				255,019.76

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD VII - LAND DEVELOPMENT ETC.				
RENTS ETC.				
1. Amazon-Charity	5,500.00	8,534.71		3,034.71
2. Black Bush	670,000.00	391,215.69	278,784.31	
3. Cane Grove-La Bonne Mere	50,000.00	54,537.47		4,537.47
4. Anna Regina	150,000.00	133,340.58	16,659.42	
5. Hague and La Jalousie ..	5,000.00	4,832.10	167.90	
6. Garden of Eden	80,000.00	21,470.92	58,529.08	
7. Mara	30,000.00	2,858.68	27,141.32	
8. Vergenoegen	40,000.00	31,197.41	8,802.59	
9. Other	40,000.00	42,145.66		2,145.66
MACHINERY HIRE CHARGES				
10. Anna Regina	30,000.00	63,604.37		33,604.37
11. Vergenoegen		2,333.40 Dr.	2,333.40	
12. Other	10,000.00	3,052.74	6,947.26	
Total	1,110,500.00	754,456.93	399,365.28	43,322.21
Deduct over the Estimates			43,322.21	
Net under the Estimates..			356,043.07	
HEAD XII - SALE OF ASSETS, ETC.				
1. Crown Lands	10,000.00	5,193.12	4,806.88	
2. State Lands	20,000.00	24,448.87		4,448.87
Total	30,000.00	29,641.99	4,806.88	4,448.87
Deduct over the Estimates			4,448.87	
Net under the Estimates..			358.01	

J. A. ORDERSON,
Permanent Secretary,
Ministry of Agriculture,
Principal Receiver of Revenue.

MINISTRY OF TRADE

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 31 - MINISTRY OF TRADE					
1. Personal Emoluments ..	64,532.00	69,532.00	60,358.14	9,173.86	
2. Transport and Travelling..	2,500.00	3,000.00	2,814.17	185.83	
3. Miscellaneous	3,000.00	3,000.00	2,917.11	82.89	
4. Telegrams	1,140.00	1,140.00	501.65	638.35	
5. Telephones	4,000.00	4,800.00	4,799.55	.45	
6. Contribution towards Commonwealth Economic Committee	4,575.00	4,575.00		4,575.00	
7. Expenses in connection with oils and fats conference	1,216.00	1,216.00	1,179.90	36.10	
8. Grant to West India Committee Subsidy, Guyana Marketing Corporation ..	720.00	720.00	720.00		
9. Licensing Division salaries	25,285.00	25,285.00	17,000.38	8,284.62	
10. Contribution to General Agreement on Tariffs and Trade	8,053.00	8,053.00	7,691.10	361.90	
11. Contribution to International Sugar Agreement	2,592.00	5,069.00	5,068.80	.20	
12. Exhibitions and Fairs.. ..	5,000.00	5,000.00	3,701.02	1,298.98	
13. Library and Publications..	200.00	200.00	95.90	104.10	
14. Expenses, National Specification Board ..	45,000.00	45,000.00	400.00	45,000.00	
15. Official Entertainment ..		400.00	400.00		
16. Raw Sugar-re-distribution of Import Duty repaid		932,940.00	472,939.91	460,000.09	
17. Montreal Exhibition Man and His World		400.00	280.46	119.54	
18. National Insurance		652.00	572.90	79.10	
Total	167,813.00	1,110,982.00	581,040.99	529,941.01	
Net under the Estimates ..				529,941.01	
901 Issues from the Consolidated Fund			1,110,982.00		
902 Expenditure for 1969			581,040.99		
903 Due to the Consolidated Fund			529,941.01		
DIVISION XIV - MINISTRY OF TRADE					
1. Tourism	25,000.00	25,000.00	8,769.16	16,230.84	
2. Canadian Universal Exhibition Montreal 1967			1,541.54		1,541.54
Total	25,000.00	25,000.00	10,310.70	16,230.84	1,541.54
Deduct over the Estimates				1,541.54	
Net under the Estimates..				14,689.30	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XIV - MINISTRY OF TRADE (CONT'D.)					
901 Issues from the Consolidated Fund			20,000.00		
902 Expenditure for 1969			10,310.70		
903 Due to the Consolidated Fund			9,689.30		

F. A. NOEL,
Permanent Secretary,
Ministry of Trade,
Accounting Officer.

MINISTRY OF COMMUNICATIONS

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 32- MINISTRY OF COMMUNICATIONS					
1. Personal Emoluments ..	80,662.00	86,663.00	61,850.96	24,812.04	
2. Telephones ..	15,200.00	15,200.00	14,904.81	295.19	
3. Ferry Service, Barima, N.W.D. Subsidy	1,680.00	1,680.00	1,680.00		
4. Contribution towards Maintenance of Post Office, Medical and Public Works Department Stores Club	240.00	240.00	240.00		
5. Subsidy, Guyana Airways .. Corporation	150,000.00	150,000.00	150,000.00		
6. Contribution to International Civil Aviation Organisation	14,340.00	14,340.00	14,340.00		
7. Cuyuni Boat Service, Subsidy	300.00	300.00	300.00	368.05	
8. Official Entertainment ..		400.00	31.95	621.00	
9. National Insurance		621.00			
Total	262,422.00	269,444.00	234,347.72	26,096.28	
Net under the Estimates ..				26,096.28	
901 Issues from the Consolidated Fund			269,443.00		
902 Expenditure for 1969 ..			243,347.72		
903 Due to the Consolidated Fund			26,095.28		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD - 33 MUNISTRY OF COMMUNICATIONS POST OFFICE					
1. Personal Emoluments	1,681,264.00	1,681,265.00	1,615,802.99	65,462.01	
2. Transport and Travelling	33,000.00	50,120.00	49,750.32	369.68	
3. Miscellaneous	17,500.00	17,500.00	16,171.24	1,328.76	
4. Telephones	90,000.00	90,000.00	58,000.69	31,999.31	
5. Lighting	45,000.00	45,000.00	38,499.58	6,500.42	
6. Upkeep, Motor Transport ..	16,000.00	16,000.00	13,995.08	2,004.92	
7. Uniforms	27,000.00	27,000.00	22,690.72	4,309.28	
8. Postal Training	9,000.00	9,000.00	837.49	8,162.51	
9. Rent, Branch Offices and Quarters for Postmasters ..	5,000.00	5,000.00	3,691.95	1,308.05	
10. Stores and Equipment ..	30,000.00	32,000.00	24,960.57	7,039.43	
11. Revenue Protection	3,500.00	4,500.00	4,452.00	48.00	
12. Conveyance of Mails	380,000.00	530,000.00	471,066.87	58,933.13	
13. Commission to Stamp Vendors	30,000.00	40,000.00	25,899.13	14,100.87	
14. Cost of Printing Inland Postal Orders.	100.00	10,100.00	4,101.68	5,998.32	
15. Cost of Supplying Stamps	130,000.00	150,000.00	146,368.43	3,631.57	
16. Cost of Remittances, Money.. Order Accounts, etc. ..	600.00	600.00	321.94	278.06	
17. Upkeep, and Purchase of .. Bicycles	2,500.00	2,500.00	991.61	1,508.39	
18. Postal Deliveries on Sugar.. Estates	40,000.00	40,000.00	36,324.86	3,675.14	
19. Contribution to Universal Postal Union	3,456.00	8,456.00	6,772.64	1,683.36	
20. Refunds of Revenue	2,000.00	2,000.00	1,247.24	752.76	
21. Printing Post Office Guide..	500.00	500.00		500.00	
22. Philatelic Services	15,000.00	15,000.00	13,293.68	1,706.32	
23. Stamps - Guyana Savings Bond Purchases	5,000.00	5,000.00	350.00	4,650.00	
24. National Insurance		19,691.00	2,565.25	17,125.75	
Total	2,566,420.00	2,801,232.00	2,558,155.96	243,076.04	
Net Under the Estimates ..				243,076.04	
901. Issues from the Consolidated Fund			2,804,732.00		
902. Expenditure for 1969 ..			2,558,155.96		
903. Due to the Consolidated Fund			246,576.04		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 34 - MINISTRY OF COMMUNICATIONS TRANSPORT AND HARBOURS	\$	\$	\$	\$	\$
1. Net Deficit on Transport Services	2,000,000.00	2,520,000.00	2,391,702.06	128,297.94	
Total	2,000,000.00	2,520,000.00	2,391,702.06	128,297.94	
Net under the Estimates..				128,297.94	
901 Issues from the Consolidated Fund			2,520,000.00		
902 Expenditure for 1969.. ..			2,391,702.06		
903 Due to the Consolidated Fund			128,297.94		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 35 - MINISTRY OF COMMUNICATIONS CIVIL AVIATION					
1. Personal Emoluments ..	119,942.00	154,943.00	152,127.28	2,815.72	
2. Transport and Travelling..	11,875.00	11,875.00	10,391.81	1,483.19	
3. Miscellaneous	6,650.00	8,150.00	9,136.38		986.38
4. Maintenance of Vehicles ..	3,000.00	3,000.00	1,316.78	1,683.22	
5. Uniforms	1,000.00	1,000.00	550.34	449.66	
6. Maintenance of Interior Airfields	30,000.00	30,000.00	26,124.70	3,875.30	
7. Maintenance - Air Traffic Service and Aeronautical Equipment..	15,000.00	24,000.00	15,752.48	8,247.52	
8. Bush Clearing at Atkinson Airport	5,000.00	5,000.00	3,676.95	1,323.05	
9. Search and Rescue Service	100.00	500.00	426.00	74.00	
10. Rent for Radio Equipment..	7,000.00	7,000.00	2,420.00	4,580.00	
11. Safety and Navigational Aids	9,000.00	9,000.00	4,630.39	4,369.61	
12. Aircraft Accident Inquiry	500.00	500.00	7.90	492.10	
13. Air Registration Board and Surveys	13,920.00	13,920.00	26,016.00		12,096.00
14. Maintenance and Operation of Aircraft	7,500.00	7,500.00	3,835.53	3,664.47	
15. Rental of PABX - Atkinson Field	45,000.00	45,000.00	27,637.66	17,362.34	
16. Maintenance of Atkinson Airport	76,000.00	116,000.00	62,523.03	53,476.97	
17. National Insurance		1,250.00	375.45	874.55	
Total	351,487.00	438,638.00	346,948.68	104,771.70	13,082.38
Deduct over the Estimates				13,082.38	
Net under the Estimates ..				91,689.32	
901 Issues from the Consolidated Fund			438,638.00		
902 Expenditure for 1969			346,948.68		
903 Due to the Consolidated Fund			91,689.32		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XV - MINISTRY OF COMMUNICATIONS					
1. Postal Services	25,000.00	25,000.00	10,483.24	14,516.76	
6. Purchase of Tugs and Barges	600,000.00	600,000.00		600,000.00	
8. Demerara Ferry Terminals..	50,000.00	50,000.00	48,697.50	1,302.50	
9. Berbice Ferry Terminals ..	100,000.00	100,000.00	99,852.63	147.37	
10. Other Stellings	50,000.00	50,000.00	49,947.63	52.37	
11. Construction and or Reconditioning of Ships	80,000.00	80,000.00		80,000.00	
12. Purchase of Equipment	50,000.00	50,000.00		50,000.00	
16. Grab Dredger	1,750,000.00	1,750,000.00		1,750,000.00	
18. Purchase of Equipment	30,000.00	30,000.00		30,000.00	
19. Off Shore Station		8,400.00		8,400.00	
20. Rehabilitation of Permanent Way Bridges and Buildings	100,000.00	100,000.00	99,272.24	727.76	
21. Purchase of Equipment	30,000.00	30,000.00		30,000.00	
22. Rolling Stock East Coast Railway	25,000.00	25,000.00	21,604.25	3,395.75	
23. Locomotives	31,000.00	31,000.00		31,000.00	
24. Rolling Stock West Coast Railway	50,000.00	50,000.00	49,007.58	992.42	
25. Atkinson Field Rehabilitation of	450,000.00	450,001.00	441,943.21	8,057.79	
27. Purchase of Aircraft	2,000,000.00	2,000,000.00	20,513.61	1,979,486.39	
28. Georgetown Aerodrome	36,000.00	36,000.00		36,000.00	
29. Purchase of Equipment	426,000.00	426,000.00		426,000.00	
31. Purchase of Equipment	30,000.00	30,000.00		30,000.00	
Total	5,913,000.00	5,921,401.00	841,321.89	5,080,079.11	
Net under the Estimates ..				5,080,079.11	
901 Issues from the Consolidated Fund			608,400.00		
902 Expenditure for 1969.. ..			841,321.89		
903 Due to the Consolidated Fund			232,921.89 Cr.		

R. A. CHEONG,
Permanent Secretary,
Ministry of Communications
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD IV FEES, FINES, ETC.				
COMMUNICATIONS				
28. Motor Vehicles and Road Traffic Ordinance ..	120,000.00	184,926.62		64,926.62
29. Civil Aviation	5,000.00	8,783.51		3,783.51
30. Other		137.50		137.50
Total	125,000.00	193,847.63		68,847.63
Net Over the Estimates				68,847.63
HEAD IX MISCELLANEOUS UNDERTAKINGS				
5. Harbour Services -Net Surplus	1,000,000.00	1,078,142.80		78,142.80
Total	1,000,000.00	1,078,142.80		78,142.80
Net over Estimate ..				78,142.80
HEAD IX MISCELLANEOUS UNDERTAKINGS				
1. Aerodromes-Charges ..	250,000.00	311,223.05		61,223.05
Total	250,000.00	311,223.05		61,223.05
Net over the Estimates				68,223.05

R. A. CHUNG,
Principal Receiver of Revenue.

E. A. PHILIPS,
Principal Receiver of Revenue.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD III OTHER TAX REVENUE				
4. Licence - Wireless	80,000.00	76,451.26	3,548.74	
Total	80,000.00	76,451.26	3,548.74	
Net Under the Estimate ..			3,548.74	
HEAD VIII POST OFFICES, TELEGRAMS AND TELEPHONES				
1. Postal Services				
Telecommunications ..	2,800,000.00	2,563,049.76	236,950.24	
Total	2,800,000.00	2,563,049.76	236,950.24	
Net Under the Estimate ..			236,950.24	

J. A. CHARLES
 Post Master General.
 Principal Receiver of Revenue.

MINISTRY OF WORKS AND HYDRAULICS

Appropriation Account -

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 36 - MINISTRY OF WORKS AND HYDRAULICS - ESTABLISHMENT					
1. Personal Emoluments	2,916,095.00	2,916,098.00	2,437,294.27	487,803.73	
2. Transport and Travelling ..	250,000.00	338,000.00	338,000.00		
3. Miscellaneous	12,000.00	13,000.00	12,954.60	45.40	
4. Telegrams	1,000.00	1,000.00	992.54	7.46	
5. Telephones	66,000.00	66,000.00	56,884.55	9,115.45	
6. Library and Publications ..	3,000.00	3,000.00	2,939.77	60.23	
7 Maintenance and Operation of Vehicles	60,000.00	60,000.00	60,000.00		
8. Expenses of Trainees	20,000.00	20,000.00	17,222.24	2,777.76	
9. Maintenance and Operation of Water Transport	10,000.00	10,000.00	7,640.21	2,359.79	
10. Maintenance and Operation of Data Processing Machine	45,000.00	47,500.00	45,496.32	2,003.68	
11. Materials and Instruments, Drawing and Surveying ..	44,000.00	44,000.00	25,744.81	18,255.19	
12. Printing of Reports, Micro-filming Etc.	6,000.00	6,000.00	4,658.35	1,341.65	
13. Maintenance and Operation of Electrical Plants and Radio Equipment ..	100,300.00	113,300.00	102,137.92	11,162.08	
14. Registers, Forms and Servicing Accounting Machines	8,000.00	8,000.00	4,880.76	3,119.24	
15 Repairs to Typewriters and Adding Machines	4,000.00	4,000.00	3,449.81	550.19	
16. Hydrographic Surveys Etc.	80,000.00	80,000.00	78,689.62	1,310.38	
17. Engineering Surveys	82,000.00	82,000.00	79,286.81	2,713.19	
18. Contribution to Tropical Section Road Research Laboratory U.K.	3,408.00	3,408.00		3,408.00	
19. Contribution to International Commission on Drainage and Irrigation	3,795.00	3,795.00	2,615.66	1,179.34	
20. Contribution to Meteorological Services..	25,000.00	25,000.00	23,541.38	1,458.62	
21. Contribution to Institute of Tropical Meteorology..	15,400.00	15,400.00	3,537.57	11,862.43	
22. Official Entertainment ..			357.58	42.42	
23. Remuneration of Projects Co-ordinators		16,400.00	2,179.81	14,220.19	
24. National Insurance		45,000.00	901.95	44,098.05	
25. Uniforms		1,825.00	1,667.51	157.49	
101 Appropriation made under Sub-Head 36 of Div. XVI ..	500,000.00	500,000.00			500,000.00
Total	3,254,998.00	3,423,126.00	3,313,074.04	610,051.96	500,000.00
Deduct over the Estimates..				500,000.00	
Net under the Estimates ..				110,051.96	
901 Issues from the Consolidated Fund			3,378,125.00		
902 Expenditure for 1969			3,313,074.04		
903 Issues to the Consolidated Fund			65,050.96		

Statement 31 - continued

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 37 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT					
1. Maintenance of Public Buildings	800,000.00	1,000,000.00	1,015,168.14		15,168.14
2. Lighting of Sea Wall, Camp Road and Vlissengen Road	6,000.00	7,500.00	4,477.47	3,022.53	
3. Burial Grounds	1,000.00	1,000.00	375.38	624.62	
4. Maintenance of Furniture for Quarters and Offices	40,000.00	40,000.00	33,102.34	6,897.66	
5. Historic Sites, Ancient Buildings and Landmarks	1,000.00	1,000.00	536.76	463.24	
6. Maintenance of Compounds and Paths	100,000.00	232,000.00	174,834.61	57,165.39	
7. Electric Power and Lighting of Buildings ..	325,000.00	325,000.00	323,771.60	1,228.40	
8. Rental of Premises	75,000.00	92,600.00	77,137.77	15,462.23	
9. Miscellaneous Expenses, Government House, New Amsterdam and Jurors Quarters, Suddie	5,000.00	5,000.00	3,385.97	1,614.03	
10. Roads	1,400,000.00	1,400,000.00	1,232,033.88	167,966.12	
11. Interior Trails	80,000.00	80,000.00	75,200.77	4,799.23	
12. Maintenance and Operation of Materials Laboratory	35,000.00	35,000.00	34,660.70	339.30	
13. Maintenance and Running Expenses, Etc,	115,000.00	115,000.00	87,475.49	27,524.51	
14. Lorry Transportation - Recurrent Services ..	275,000.00	275,000.00	234,607.09	40,392.91	
15. Stone Crushing Plant, Makouria	300,000.00	300,000.00	377,226.52		77,226.52
16. Pumping Stations	60,000.00	60,000.00	55,799.98	4,200.02	
17. Maintenance of Plant and Equipment	360,000.00	360,000.00	354,698.61	5,301.39	
18. Maintenance, River Defences West Bank Demerara Etc.	60,000.00	60,000.00	34,250.50	25,749.50	
19. Sea Defences - Maintenance and Reconditioning ..	300,000.00	300,000.00	293,498.02	6,501.98	
20. Maintenance of Drainage and Irrigation Works in other than Declared Areas	90,000.00	90,000.00	89,938.26	61.74	
21. Maintenance of Trenches, Lands, Georgetown	5,000.00	5,000.00	4,801.72	198.28	
22. Rivers, Creeks, Stollings, Etc.	65,000.00	65,000.00	55,871.03	9,128.97	
23. Maintenance of Drainage outfall, Kingston ..	5,000.00	5,000.00	4,306.02	693.98	
24. Maintenance of Pure Water Supply Systems	710,000.00	710,000.00	626,054.42	83,945.58	
25. Maintenance and Operation of Hydrometeorological Stations	10,000.00	10,000.00	9,692.24	307.76	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 37 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT (CONT'D.)					
26. Unallocated Stores ..	2,500,000.00	2,500,000.00	2,059,988.96	440,011.04	
27. Freight and Handling Charges	10,000.00	10,000.00	8,898.83	1,101.17	
28. Atkinson Field, Maintenance of	224,000.00	224,000.00	252,634.96		28,634.96
29. Wages-Central Stores, Workshop Etc.	200,000.00	225,000.00	212,725.12	12,274.88	
30. Subordinate Staff, Gatekeepers, Watchmen and Cleaners	350,000.00	350,000.00	357,481.31		7,481.31
31. Rates on Government Properties	481,000.00	481,000.00	486,687.90		5,687.90
32. Water Supply, Government Institutes, Georgetown and New Amsterdam ..	20,000.00	20,000.00	23,714.77		3,714.77
33. Sewerage Service to Government Properties outside Northern boundary of Georgetown	2,000.00	2,000.00	1,573.53	426.47	1
34. Special Grants to Drainage and Irrigation Board in lieu of rates on on Area incompletely served in the Mahaicony/ Abary drainage and irrigation Area	10,654.00	10,654.00	9,930.10	723.90	
35. Special Grants to Drainage and Irrigation Areas to reduce rate assessments	447,496.00	447,496.00	445,153.72	2,342.28	
36. Payment of Rates on unalienated Crown Lands in the Vergenoegen/ Bonasika drainage and irrigation Area	40,371.00	40,371.00	39,247.10	1,123.90	
37. Payment of Rates on unalienated Crown Lands in the Potosi/Kamuni drainage and irrigation Area	5,049.00	5,049.00	4,541.74	507.26	
38. Payment of Rates on unalienated Crown Lands in the Tapakuma drainage and irrigation Area	86,900.00	86,900.00	85,767.14	1,132.86	
39. Maintenance and Operation of Main and Subsidiary drainage and irrigation works at Hague W.C. Demerara	12,500.00	12,500.00	9,414.33	3,085.67	1

Statement 31 - continued

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 37 - MINISTRY OF WORKS AND HYDRAULICS - ANNUALLY RECURRENT (CONT'D.)	\$	\$	\$	\$	\$
40. Maintenance and Operation of Subsidiary drainage and irrigation works at Windsor Forest/La Jalousie, W.C. Demerara Ex Gratia payments for crops lost through construction of a drainage trench at Salem and Naamryck ..	12,500.00	12,500.00	9,342.90	3,157.10	
41. National Insurance ..		105,000.00	7,524.55	97,475.45	
101. Issues of Stone	299,999.00	299,999.00	146,993.72		153,005.28
102. Issues from unallocated Stores	2,499,999.00	2,499,999.00	1,712,547.26		787,451.74
Total	6,825,472.00	7,306,572.00	7,357,991.27	1,026,951.35	1,078,370.62
Deduct under the Estimates Net over the Estimates ..					1,026,951.35
					51,419.27
901 Issues from the Consolidated Fund			7,306,572.00		
902 Expenditure for 1969 ..			7,357,991.27		
903 Due to the Consolidated Fund			51,419.27 Cr.		

Appropriation Account --continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XVI - MINISTRY OF WORKS AND HYDRAULICS					
1. Boerasirie internal works Jacob's Lust Georgia ..	150,000.00	150,000.00	27,303.57	122,696.43	
2. Aliko	25,000.00	75,000.00	25,046.78	49,953.22	
3. Tapakuma Extension.. ..	250,000.00	250,000.00	196,108.41	53,891.59	
7. Miscellaneous Works and Equipment	50,000.00	310,000.00	164,849.28	145,150.72	
12. East Bank Demerara Road ..	300,000.00	300,000.00	95,325.67	204,674.33	
13. Essequibo Roads	250,000.00	250,000.00	248,176.12	1,823.88	
14. East Coast Roads	550,000.00	705,000.00	700,743.30	4,256.70	
15. West Demerara Roads	2,400,000.00	2,745,000.00	1,548,573.45	1,196,426.55	
17. Corentyne Roads	8,775,000.00	8,775,000.00	8,964,309.66		189,309.66
18. East Bank Berbice Roads ..	70,000.00	70,000.00	44,170.21	25,829.79	
19. Interior Roads		803,000.00	570,599.01	232,440.99	
20. Atkinson Field/Mac Kenzie Road	1,400,000.00	2,132,250.00	1,905,015.35	227,234.65	
21. New Roads Surveys and Constructions	50,000.00	70,000.00	72,333.34		2,333.34
22. Roadmaking Equipment	300,000.00	300,000.00	139,921.74	160,078.26	
25. Government Offices.. .. .	100,000.00	129,600.00	129,647.58		47.58
31. Commonwealth Caribbean Regional Secretariat accommodation	50,000.00	50,000.00		50,000.00	
32. Other Buildings minor works	200,000.00	502,300.00	421,545.20	80,754.80	
33. Sea and River Defences	4,600,000.00	4,600,000.00	2,573,035.93	2,026,964.07	
34. Water Supply	3,000,000.00	3,000,000.00	1,065,110.73	1,934,889.27	
36. Staff and Services development projects	500,000.00	500,000.00	161,285.43	338,714.57	
37. Purchase of Equipment	515,000.00	515,000.00	118,817.45	396,182.55	
38. Purchase of Office Equipment	100,000.00	100,000.00	71,152.66	28,847.34	
39. Hydrometeorology	130,000.00	130,000.00	104,896.14	25,103.86	
41. Purchase of Furniture	100,000.00	100,000.00	82,362.21	17,637.79	
44. Production of Stone	850,000.00	850,000.00		850,000.00	
45. New Purchase of H & R Building		58,000.00	58,000.00		
46. Glasgow/Peru Quarry		20,000.00	14,372.67	5,627.33	
47. Improvement and expansion of Interior Communications		504,800.00	421,746.84	83,053.16	
Total	24,715,000.00	27,994,950.00	19,924,408.73	8,262,231.85	191,690.58
Deduct over the Estimates..				191,690.58	
Net under the Estimates ..				8,070,541.27	
901 Issues from the Consolidated Fund			21,176,900.00		
902 Expenditure for 1969			19,924,408.73		
903 Due to the Consolidated Fund..			1,252,491.27		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD XVIA - MINISTRY OF WORKS AND HYDRAULICS	\$	\$	\$	\$	\$
101 Civil Works	897,000.00	897,000.00	649.29	636,350.71	
102 Equipment	520,000.00	520,000.00	34,567.85	485,432.15	
103 Consultant Services	72,000.00	72,000.00	76,063.48		4,063.48
104 Interest	15,000.00	70,500.00	65,900.00	4,600.00	
100 Total	1,504,000.00	1,559,500.00	177,180.62	1,126,382.86	4,063.48
Deduct over the Estimates Net under the Estimates..				4,063.48	
				1,122,319.38	
901 Issues from the Consolidated Fund			1,359,500.00		
902 Expenditure for 1969			177,180.62		
903 Due to the Consolidated Fund			1,182,319.38		

G. A. MARSHALL,
Permanent Secretary,
Ministry of Works & Hydraulics
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD IV FEES, FINES, ETC.				
31. Electrical Inspections ..	12,000.00	17,258.29		5,258.29
32. Supply of Electricity ..	5,000.00	5,358.91		358.91
33. Canje Bridge	2,000.00	1,732.46	267.54	
34. Sale of Stores	2,500.00	7,641.15		5,141.15
35. Pure Water Supply ..	100,000.00	111,184.94		11,184.94
36. Other	60,000.00	30,663.05	29,336.95	
Total	181,500.00	173,838.80	29,604.49	21,943.29
Deduct over the Estimates			21,943.29	
Net under the Estimates ..			7,661.20	

HEAD VI RENTS, ROYALTIES ETC.

27. Other	170,000.00	139,098.96	30,901.04	
Total	170,000.00	139,098.96	30,901.04	
Net under the Estimates ..			30,901.04	

HEAD IX MISCELLANEOUS
UNDERTAKINGS

2. Atkinson Field - Sale of Electricity	40,000.00	40,319.40		319.40
3. Atkinson Field- Miscellaneous Revenue	30,000.00	37,738.36		7,738.36
Total	70,000.00	78,057.76		80,057.76
Net over the Estimates ..				80,057.76

G. A. MARSHALL,
Permanent Secretary,
Ministry of Works & Hydraulics
Principal Receiver of Revenue

MINISTRY OF EDUCATION

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 38 - MINISTRY OF EDUCATION	\$	\$	\$	\$	\$
1. Personal Emoluments	557,146.00	557,148.00	556,559.17	588.83	
2. Transport and Travelling ..	62,000.00	90,000.00	80,569.64	9,430.36	
3. Miscellaneous	13,000.00	13,000.00	11,662.75	1,337.25	
4. Telegrams	750.00	750.00	609.64	140.36	
5. Telephones	25,000.00	25,000.00	24,949.88	50.12	
6. Library and Publications ..	750.00	750.00	865.94		115.94
7. Uniforms	1,230.00	1,230.00	928.64	301.36	
8. Broadcast to Schools	65,000.00	85,000.00	80,923.58	4,076.42	
9. Clerical Assistance, District Offices	15,000.00	15,000.00	14,525.70	474.30	
10. Expenses, National Council for Education	100.00	100.00		100.00	
11. Guyana Scholarships - Allowances and Passages for Scholars					
12. Scholarships and Exhibitions to Secondary Schools - School Certificate, County, Berbice High School, Amerindian, John Wray and Centenary	63,100.00	63,100.00	53,300.68	9,799.32	
13. Free places, Secondary Schools	37,430.00	37,430.00	34,441.86	2,988.14	
14. Education of the Blind ..	48,000.00	48,000.00	47,700.83	299.17	
15. Education of the Blind ..	11,206.00	11,206.00	9,800.69	1,405.31	
16. Evening Courses in Science and other subjects	42,000.00	60,000.00	49,242.25	10,757.75	
17. Lease of Land and Survey Fees	3,000.00	3,000.00	2,487.52	512.48	
18. Publication Unit - Printing Publication of Materials	8,000.00	8,000.00	3,725.86	4,274.14	
19. Sports Training	10,000.00	10,000.00	8,447.78	1,552.22	
20. Sports and Games	30,000.00	30,000.00	29,381.79	618.21	
21. University of the West Indies - Contribution to the expenses of	360,000.00	384,000.00		384,000.00	
22. Exhibition Fund, University of Guyana	1,000.00	1,000.00	1,000.00		
23. Students Contingencies Fund	10,520.00	10,520.00	5,100.00	5,420.00	
24. West Indian Students, Centre, U.K. - Contribution to	10,000.00	10,000.00	10,000.00		
25. British Council Office for Welfare of Students in Fire contribution to ..	1,632.00	1,632.00	264.00	1,368.00	
26. Grant to voluntary Organisations	4,000.00	4,000.00	4,000.00		
27. Grant towards operation of St. Ignatius Hostel ..	4,800.00	4,800.00	5,122.05		322.05
28. Grant-in-Aid to the Fredericks School of Home Economics	10,000.00	10,000.00	6,650.04	3,349.96	
29. Grant, University of Guyana	1,000,000.00	1,400,000.00	1,400,000.00		
29. Grants to Students	2,000.00	2,000.00	1,673.17	326.83	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 38 - MINISTRY OF EDUCATION (CONT'D.)					
30. Grants to Aided Secondary Schools ..	572,000.00	572,000.00	569,659.41	2,340.59	
31. School for Handicapped Children	17,000.00	17,000.00	17,000.00		
32. Independence Scholarships	12,000.00	12,000.00	7,349.11	4,650.89	
33. Contribution to Commonwealth Education Liason Committee.. ..	1,200.00	1,200.00	1,200.00		
34. Contribution to U.N.E.S.C.O.	27,781.00	28,620.00	28,620.00		
35. Grant to Queen Elizabeth House	1,200.00	1,200.00	1,200.00		
36. Ex-Gratia Award to the Estate of Mr. Roy B. Harewood	1,000.00	1,000.00	1,000.00		
37. Official Entertainment..		400.00	327.34	72.66	
38. National Insurance.. ..		4,372.00	2,180.68	2,191.32	
Total	3,028,845.00	3,524,458.00	3,072,470.00	452,425.99	437.99
Deduct over the Estimates Net under the Estimates..				437.99	
				451,988.00	
901 Issues from the Consolidated Fund			3,524,458.00		
902 Expenditure for 1969			3,072,470.00		
903 Due to the Consolidated Fund			451,988.00		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 39 - MINISTRY OF EDUCATION IN-SERVICE TEACHER TRAINING PROGRAMME					
1. Personal Emoluments ..	95,911.00	95,911.00	81,365.96	14,545.04	
2. Transport and Travelling	9,000.00	9,000.00	8,612.85	387.15	
3. Miscellaneous	1,000.00	1,000.00	461.83	538.17	
4. Library and Publications	2,500.00	2,500.00	2,051.27	448.73	
5. Furniture, Equipment and Materials	3,000.00	3,000.00	2,759.40	240.60	
6. Books and Educational Supplies	2,500.00	2,500.00	2,168.59	331.41	
7. National Insurance ..		382.00		382.00	
Total	113,911.00	114,293.00	97,419.90	16,873.10	
Net under Estimates ..				16,873.10	
901. Issues from the Consolidated Fund			114,293.00		
903. Expenditure from 1969 ..			97,419.90		
903. Due to the Consolidated Fund			16,873.10		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 40 MINISTRY OF EDUCATION - PRIMARY, MULTI-LATERAL AND SECONDARY SCHOOLS					
1. Personal Emoluments ..	11,409,805.00	11,409,805.00	10,979,404.47	430,400.53	
2. Bicycle Allowances to Janitors/Caretakers of Government Schools ..	272.00	272.00	264.68	7.32	
3. Libraries for Teachers and Schools	15,000.00	15,000.00	9,935.13	5,064.87	
4. Uniforms etc. for Janitors/ Caretakers of Government Schools	630.00	630.00	277.39	352.61	
5. Courses for Teachers ..	210,000.00	250,000.00	228,089.82	21,910.18	
6. Grants to Aided Schools etc.	239,211.00	239,211.00	212,011.99	27,199.01	
7. Supplies to Government Schools	56,000.00	56,000.00	55,874.26	125.74	
8. Cleaning of Government Schools	70,000.00	70,000.00	68,793.54	1,206.46	
9. Upkeep Schools, Recreation Grounds, Wages, etc. ..	3,000.00	3,000.00	2,867.71	132.29	
10. Examinations	100,000.00	100,000.00	110,176.60		10,176.60
11. Removal Expenses of Teachers	5,000.00	5,000.00	5,617.59	2,382.41	
12. Travelling Expenses of Teachers in the Interior	27,000.00	39,000.00	36,203.90	2,796.10	
13. School Feeding Scheme Salaries etc.	130,000.00	130,000.00	96,683.96	33,316.04	
14. National Insurance		135,120.00	52,755.70	82,364.30	
Total	12,265,918.00	12,456,038.00	11,858,956.74	607,257.86	10,176.60
Deduct over the Estimates Net under the Estimates				10,176.60	
901 Issues from the Consolidated Fund			12,456,038.00	597,081.26	
902 Expenditure for 1969			11,858,956.74		
902 Due to the Consolidated Fund			597,081.26		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 41 - MINISTRY OF EDUCATION - PRACTICAL INSTRUCTION CENTRES	\$	\$	\$	\$	\$
1. Personal Emoluments	384,471.00	384,471.00	378,368.99	6,102.01	
2. Equipment, Materials, Etc. Home Economics and Handicraft Centres and Departments	120,000.00	120,000.00	104,202.56	15,797.44	
3. Materials, Equipment, Books, Handicraft Classes	4,000.00	4,000.00	3,486.01	513.99	
4. Equipment for Science teaching and Science Museum	39,000.00	39,000.00	34,986.15	4,013.85	
5. National Insurance		4,816.00	1,247.35	3,568.65	
Total	547,471.00	552,287.00	522,291.06	29,995.94	
Net under the Estimates ..				29,995.94	
901 Issued from the Consolidated Fund			552,287.00		
902 Expenditure for 1969			522,291.06		
903 Due to the Consolidated Fund			29,995.94		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 42 - GOVERNMENT TRAINING COLLEGE PRE-SERVICE					
1. Personal Emoluments	146,918.00	146,918.00	139,141.88	7,776.12	
2. Transport and Travelling ..	2,500.00	2,500.00	2,489.74	10.26	
3. Miscellaneous	1,500.00	1,500.00	1,203.25	296.75	
4. Library	4,000.00	4,000.00	1,132.39	2,867.61	
5. Furniture, Equipment and Materials	10,000.00	10,000.00	8,301.13	1,698.87	
6. Electricity	2,000.00	2,000.00	1,666.15	333.85	
7. Books and Educational Supplies.. ..	9,000.00	9,000.00	3,698.01	5,301.99	
8. Fellowships to Pre-Service Students.. ..	10,000.00	10,000.00		10,000.00	
9. National Insurance		743.00	420.60	322.40	
Total	185,918.00	186,661.00	158,053.15	28,607.85	
Net under the Estimates ..				28,607.85	
901 Issues from the Consolidated Fund			186,661.00		
902 Expenditure for 1969			158,053.15		
903 Due to the Consolidated Fund			28,607.85		

Statement 32 -continued-

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 43 - MINISTRY OF EDUCATION - TECHNICAL INSTITUTE	\$	\$	\$	\$	\$
1. Personal Emoluments	326,518.00	326,520.00	364,616.09		38,096.09
2. Transport and Travelling ..	2,800.00	2,800.00	2,447.83	352.17	
3. Miscellaneous	750.00	750.00	670.70	79.30	
4. Library	1,000.00	1,000.00	2,991.41		1,991.41
5. Labour	8,000.00	18,000.00	18,051.89		51.89
6. Power and Lighting	12,000.00	12,000.00	11,714.33	285.67	
7. Materials, Equipment, Books Etc.	47,000.00	47,000.00	37,049.55	9,950.45	
8. National Insurance		1,571.00	864.35	706.65	
Total	398,068.00	409,641.00	438,406.15	11,374.24	40,139.39
Deduct under the Estimates Net over the Estimates ..					11,374.24
					28,765.15
901 Issues from the Consolidated Fund			409,641.00		
902 Expenditure for 1969			438,406.15		
903 Due to the Consolidated Fund					28,765.15 Cr.

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 44 - MINISTRY OF EDUCATION - CARNEGIE SCHOOL OF HOME ECONOMICS					
1. Personal Emoluments	73,642.00	73,642.00	71,128.55	2,513.45	
2. Transport and Travelling..	800.00	800.00	757.36	42.64	
3. Miscellaneous	1,300.00	1,300.00	690.42	609.58	
4. Books and Materials	12,000.00	12,000.00	11,803.28	196.72	
5. Maintenance of Equipment..	1,500.00	1,500.00	1,368.33	131.67	
6. Power and Lighting	3,500.00	3,500.00	1,700.94	1,799.06	
7. Part-Time Courses	5,000.00	5,000.00	4,872.00	128.00	
8. Evening Classes, Rural Areas	5,000.00	5,000.00	4,039.53	960.47	
9. Exhibition Expenses	200.00	200.00	66.66	133.34	
10. Furniture	2,000.00	2,000.00	1,101.50	898.50	
11. National Insurance		266.00	167.75	98.25	
Total	104,942.00	105,208.00	97,696.32	7,511.68	
Net under the Estimates ..				7,511.68	
901 Issues from the Consolidated Fund			104,308.00		
902 Expenditure for 1969			97,696.32		
903 Due to the Consolidated Fund			6,611.68		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 4 5 - MINISTRY OF EDUCATION - QUEEN'S COLLEGE					
1. Personal Emoluments ..	307,507.00	307,508.00	275,805.45	31,702.55	
2. Transport and Travelling	250.00	250.00	233.84	16.16	
3. Miscellaneous	3,500.00	3,500.00	3,245.47	254.53	
4. Uniform Allowances for Officers of Cadet Company	100.00	100.00	99.00	1.00	
5. Furniture	800.00	800.00	27.90	772.10	
6. Electricity Power and Maintenance of Electrical Equipment ..	4,800.00	4,800.00	4,659.78	140.22	
7. Educational Supplies Equipment and Apparatus	14,000.00	14,000.00	12,566.15	1,433.85	
8. Maintenance of Grounds	600.00	600.00	667.73		67.73
9. Cadet Company	3,000.00	3,000.00	67.68	2,932.32	
10. Queens College Scholarships	300.00	300.00		300.00	
11. Repairs to Building ..	250.00	250.00	160.00	90.00	
12. National Insurance ..		3,451.00	673.80	2,777.20	
Total	335,107.00	338,559.00	298,206.80	40,419.93	67.73
Deduct over the Estimates Net under the Estimates				67.73	
				40,352.20	
901 Issues from the Consolidated Fund			338,559.00		
902 Expenditure for 1969 ..			298,206.80		
903. Due to the Consolidated Fund			40,352.20		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 46 - MINISTRY OF EDUCATION - BISHOPS, HIGH SCHOOL					
1. Personal Emoluments ..	219,684.00	219,685.00	211,488.50	8,196.50	
2. Transport and Travelling	250.00	350.00	260.16	89.84	
3. Miscellaneous	500.00	500.00	499.28	.72	
4. Furniture	2,000.00	2,000.00	1,591.00	409.00	
5. Electricity	2,100.00	2,600.00	2,596.05	3.95	
6. Supplies and Equipment ..	12,000.00	12,000.00	11,320.64	679.36	
7. Maintenance of Grounds ..	400.00	400.00	274.40	125.60	
8. Scholarship-Maintenance Grants	600.00	600.00	479.95	120.05	
9. National Insurance		1,203.00	683.65	519.35	
Total	237,534.00	239,338.00	229,193.63	10,144.37	
Net under estimates ..				10,144.37	
901 Issues from the Consolidated Fund			239,338.00		
902 Expenditure for 1969 ..			229,193.63		
903 Due to the consolidated Fund			10,144.37		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 47 - MINISTRY OF EDUCATION - ANNA REGINA SECONDARY SCHOOL					
1. Personal Emoluments ..	85,817.00	85,819.00	58,241.32	27,577.68	
2. Transport and Travelling	250.00	250.00	249.29	.71	
3. Miscellaneous	1,000.00	1,000.00	942.90	57.10	
4. Furniture	5,000.00	5,000.00	3,180.34	1,819.66	
5. Electricity	1,000.00	1,000.00	684.23	315.77	
6. Supplies and Equipment ..	8,250.00	8,250.00	7,107.35	1,142.65	
7. Maintenance of Grounds ..	1,250.00	1,250.00	1,243.67	6.33	
8. National Insurance		340.00	228.85	111.15	
Total	102,567.00	102,909.00	71,877.95	31,031.05	
Net under the Estimates				31,031.05	
901 Issues from the Consolidated Fund			102,909.00		
902 Expenditure for 1969 ..			71,877.95		
903 Due to the Consolidated Fund			31,031.05		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 48 - MINISTRY OF EDUCATION - BERBICE HIGH SCHOOL					
1. Personal Emoluments	151,374.00	151,375.00	107,135.91	44,239.09	
2. Transport and Travelling ..	500.00	500.00	432.08	67.92	
3. Miscellaneous	550.00	550.00	471.63	78.37	
4. Furniture	4,000.00	4,000.00	3,465.00	535.00	
5. Electricity	2,200.00	2,200.00	833.15	1,366.85	
6. Supplies and Equipment ..	15,000.00	15,000.00	10,645.12	4,354.88	
7. Maintenance of Grounds ..	400.00	400.00	174.95	225.05	
8. National Insurance		670.00	427.10	242.90	
Total	174,024.00	174,695.00	123,584.94	51,110.06	
Net under the Estimates ..				51,110.06	
901 Issues from the Consolidated Fund			174,695.00		
902 Expenditure for 1969			123,584.94		
903 Due to the Consolidated Fund			51,110.06		
DIVISION XVII - MINISTRY OF EDUCATION					
1. Primary, Multilateral and Secondary	380,000.00	380,000.00	399,629.96		19,629.96
2. Ruimveldt T.U.C. School ..	240,000.00	240,000.00	313,403.31		73,403.31
3. Science Home Economics and Handicraft facilities.. ..	10,000.00	10,000.00	132,962.78		122,962.78
4. Teachers Training College..	5,000.00	23,900.00	23,869.56	30.44	1.92
5. Handicapped Children		5,000.00	5,001.92	70.00	70.00
6. Teachers Houses	34,000.00	34,000.00	33,816.00	184.00	
8. Purchase of School Sites ..			27.00Cr.	27.00	
9. School Libraries.. ..			20.00Cr.	20.00	
10. Audio Visual Aids	90,000.00	90,000.00	87,965.22	2,034.78	
11. Furniture		3,700.00	86.34	3,613.66	
13. Other Equipment					
14. Technical Institute New Amsterdam.. ..	440,000.00	440,000.00	152,680.05	287,319.95	
15. Technical Institute Anna Regina	20,000.00	20,000.00	147.88	19,852.12	
16. University of Guyana	2,452,000.00	3,527,645.00	3,105,911.27	421,733.73	
17. Technical Institute Georgetown	10,000.00	10,000.00	203.84	9,796.16	
18. Loans to Students	262,000.00	262,000.00	259,959.46	2,040.54	
25. Grants to Research Project on Fiscal Policy and Economic Development ..		12,000.00		12,000.00	
26. Purchase of Equipment.. ..		900.00	744.68	155.32	
Total	3,943,000.00	5,059,145.00	4,516,405.27	758,807.70	216,067.97
Deduct over the Estimates..				542,739.73	
Net under the Estimates ..				216,067.97	
901 Issues from the Consolidated Fund			5,029,145.00		
902 Expenditure for 1969			4,516,405.27		
903 Due to the Consolidated Fund			512,739.73		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD XVIIIA - MINISTRY OF EDUCATION					
104. Consultant Services ..	306,000.00	306,000.00	194,808.37	111,191.63	
105. Fellowships and Project Administration	100,000.00	100,000.00	52,704.11	47,295.89	
106. Interest	40,000.00	40,000.00		40,000.00	
Total	446,000.00	446,000.00	247,512.48	198,487.52	
Net under the Estimates				198,487.52	
901 Issues from the Consolidated Fund			247,512.48		
902 Expenditure for 1969			247,512.48		
903 Due to the Consolidated Fund					

W. O. AGARD,
Permanent Secretary,
Ministry of Education,
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD IV - FEES, FINES, ETC.				
MINISTRY OF EDUCATION				
37. Carnegie School of Home Economics	6,000.00	5,284.21	715.79	
38. Technical Institute ..	1,000.00	266.20	733.80	
40. Other	15,000.00	20,255.34		5,255.34
Total	22,000.00	25,805.75	1,449.59	5,255.34
Deduct under the Estimates				1,449.59
Net over the Estimates ..				3,805.75

W. O. AGARD,
Permanent Secretary,
Ministry of Education,
Principal Receiver of Revenue.

MINISTRY OF HEALTH

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 49 - MINISTRY OF HEALTH	\$	\$	\$	\$	\$
1. Personal Emoluments	209,396.00	209,397.00	212,907.01		3,510.01
2. Transport and Travelling ..	7,500.00	12,500.00	11,776.30	723.70	
3. Telegrams	1,000.00	1,000.00	673.60	326.40	
4. Telephones	70,000.00	70,000.00	65,009.12	4,990.88	
5. Sanitation, Public Offices	880.00	880.00	828.00	52.00	
6. Pharmacy and Poisons Board, Expenses of	18,129.00	19,569.00	18,493.89	1,075.11	
7. Contribution towards King George V Municipal Welfare Centre	5,000.00	5,000.00	5,000.00		
8. London School of Hygiene and Tropical Medicine The Bureau of Hygiene and Tropical Diseases ..	1,440.00	1,440.00	1,440.00		
9. Grant to Infant Welfare and Maternity League	100,000.00	100,000.00	98,777.50	1,222.50	
10. Contribution to Pan American Health Organisation	68,888.00	68,888.00	48,885.88	20,002.12	
11. Contribution to British Empire Cancer Campaign ..	480.00	480.00	480.00		
12. Contribution to British Empire Leprosy relief Association	240.00	240.00	240.00		
13. Grant to B.W.I. Board of Examiners, Royal Society for the promotion of health	300.00	1,200.00	1,200.00		
14. Convalescent Home for Children	26,000.00	26,000.00	26,000.00		
15. Guyana Society for the Prevention and treatment of tuberculosis	20,000.00	20,000.00	20,000.00		
16. Distribution by Guyana Red Cross of U.S.A.I.D. foodstuff	25,000.00	25,000.00	24,485.67	514.33	
17. Contribution to maintenance of handicapped children ..	5,000.00	5,000.00	5,000.00		
18. Contribution to virus Research Laboratory, Trinidad	8,424.00	8,424.00	8,424.00		
19. Grant to Pilgrim Holiness Church for Medical work in Interior Areas	3,324.00	3,324.00	3,324.00		
20. Contribution to World Health Organisation	50,280.00	50,280.00	50,500.94		220.94
21. Grant to Guyana Mental Health Association	2,000.00	2,000.00	2,000.00		
22. Contribution to U.W.I. - Advanced Nursing Education Course	5,000.00	5,000.00	5,000.00	270.00	
23. Official Entertainment ..		400.00	130.00		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 49 - MINISTRY OF HEALTH (CONT'D.)	\$	\$	\$	\$	\$
24. National Insurance		2,163.00		2,163.00	
Total	628,281.00	638,185.00	610,575.91	31,340.04	3,730.95
Deduct over the Estimates				3,730.95	
Net under the Estimates ..				27,609.09	
901 Issues from the Consolidated Fund			639,685.00		
902 Expenditure for 1969			610,575.91		
903 Due to the Consolidated Fund			29,109.09		

Statement 33.-continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 50 MINISTRY OF HEALTH - MEDICAL					
1. Personal Emoluments	1,682,577.00	1,682,578.00	1,636,735.83	45,842.17	
2. Transport and Travelling ..	120,000.00	160,000.00	156,918.21	3,081.21	
3. Miscellaneous	4,000.00	4,400.00	4,360.39	39.61	
4. Medical Library:	5,000.00	5,650.00	5,596.93	53.07	
5. Maintenance of Vehicles ..	3,000.00	3,000.00	1,905.08	1,094.92	
6. Uniforms	15,000.00	15,000.00	8,443.92	6,556.08	
7. Training and In Service Education for Public Health Inspectors and Health Visitors	20,000.00	22,000.00	14,822.33	7,177.67	
8. Maintenance of Compounds ..	12,000.00	12,000.00	9,628.95	2,371.05	
9. Rent of Quarters	300.00	300.00	40.00	260.00	
10. Equipment and Supplies - P.H.I., S etc.	4,600.00	4,600.00	3,100.77	1,499.23	
11. U.S.A.I.D. Surplus Food .. Distribution Scheme	36,000.00	36,000.00	28,040.84	7,959.16	
12. Post Mortem Examinations ..	3,000.00	3,000.00	1,825.00	1,175.00	
13. Notification of Infectious Diseases	100.00	100.00		100.00	
14. Medical Board - Miscellaneous Expenses ..	250.00	1,250.00	104.83	1,145.17	
15. Dental Treatment for School Children	4,000.00	4,000.00	280.31	3,719.69	
16. Health Exhibits	2,000.00	2,000.00	1,274.65	725.35	
17. Milk and Food Sampling	500.00	500.00	10.36	489.64	
18. Quarantine and Port Health	2,000.00	2,000.00	1,792.94	207.06	
19. Health Centres	12,000.00	12,000.00	10,456.49	1,543.51	
20. Payment of Lease to Diocese of Guyana	110.00	110.00		110.00	
21. Mosquito Control Service	405,000.00	435,000.00	405,985.25	29,014.75	
22. B.C.G. Programme	5,000.00	5,900.00	4,364.40	1,535.60	
23. Environmental Sanitation ..	1,500.00	1,500.00	1,360.23	139.77	
24. Health Education	3,500.00	3,500.00	3,486.53	13.47	
25. Polio Rehabilitation	45,000.00	45,000.00	41,375.90	3,624.10	
26. National Insurance		17,140.00	7,033.10	10,106.90	
Total	2,386,437.00	2,478,528.00	2,348,943.82	129,584.18	
Net under the Estimates ..				129,584.18	
901. Issues from the Consolidated Fund			2,487,083.00		
902. Expenditure for 1969			2,348,943.82		
903. Due to the Consolidated Fund			138,139.18		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 51 MINISTRY OF HEALTH- BACTERIOLOGICAL					
1. Personal Emoluments ..	181,619.00	181,620.00	140,162.22	41,457.78	
2. Transport and Travelling	6,500.00	6,750.00	6,382.04	367.96	
3. Miscellaneous	600.00	600.00	572.46	27.54	
4. Books and Publications ..	500.00	500.00	277.00	223.00	
5. Electricity and Fuel .. .	13,000.00	18,000.00	17,231.87	768.13	
6. Uniforms	1,500.00	1,500.00	1,413.17	86.83	
7. Instruments, Supplies etc.	50,000.00	62,000.00	58,321.75	3,678.25	
8. Post Mortem Fees					
Laboratory Attendants ..	800.00	800.00	798.00	2.00	
9. Research Fund	1,500.00	1,500.00	1,106.16	393.84	
10. Blood Transfusion Service..	34,000.00	37,000.00	29,837.02	7,162.98	
11. National Insurance		1,754.00	645.45	1,108.55	
Total	290,019.00	312,024.00	256,747.14	55,276.86	
Net under the Estimates				55,276.86	
901. Issue from the Consolidated Fund			312,824.00		
902. Expenditure for 1969			256,747.14		
903. Due to the Consolidated Fund			56,076.86		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 52 - MINISTRY OF HEALTH - X-RAY					
1. Personal Emoluments	87,227.00	87,228.00	91,546.21		4,318.21
2. Transport and Travelling ..	1,250.00	1,250.00	1,060.22	189.78	
3. Miscellaneous	500.00	500.00	331.81	168.19	
4. Books and Publications ..	600.00	600.00	445.40	154.60	
5. Uniforms	600.00	600.00	291.75	308.25	
6. X-Ray Supplies	55,000.00	55,000.00	56,082.02		1,082.02
7. Maintenance of X-Ray Equipment.. .. .	4,500.00	9,500.00	9,925.92		425.92
8. Electricity.. .. .	6,000.00	12,000.00	11,636.45	363.55	
9. National Insurance		689.00		689.00	
Total	155,677.00	167,367.00	171,319.78	1,873.37	5,826.15
Deduct under the Estimates Net over the Estimates ..					1,873.37
					3,952.78
901 Issues from the Consolidated Fund			167,367.00		
902 Expenditure for 1969			171,319.78		
903 Due to the Consolidated Fund			3,952.78 Cr.		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 53 - MINISTRY OF HEALTH - HOSPITALS AND DISPENSARIES, ETC.					
1. Personal Emoluments	3,934,692.00	3,934,694.00	3,753,468.32	181,225.68	
2. Transport and Travelling ..	100,000.00	120,500.00	119,676.89	823.11	
3. Miscellaneous	2,000.00	2,000.00	1,936.61	63.39	
4. Dietary	1,187,000.00	1,187,000.00	954,121.51	232,878.49	
5. Sanitary, Fuel and Light ..	300,000.00	350,000.00	360,329.03		10,329.03
6. Furniture and Equipment ..	42,000.00	42,000.00	43,488.45		1,488.45
7. Rental of Lands and Buildings	2,510.00	3,210.00	2,750.00	460.00	
8. Funerals	8,000.00	8,000.00	6,672.52	1,327.48	
9. Water Transport	12,000.00	12,700.00	12,323.60	376.40	
10. Refunds of Revenue - Hospital Fees	35,000.00	35,000.00	28,307.37	6,692.63	
11. Clothing and Bedding	110,000.00	110,000.00	72,956.71	37,043.29	
12. Bakery	30,000.00	30,000.00	29,801.56	198.44	
13. Maintenance and Operation of Vehicles	23,000.00	27,500.00	27,381.27	118.73	
14. Contribution towards Travelling of Chaplains..	408.00	408.00	408.00		
15. Drugs and Medical Appliances Etc.	800,000.00	800,000.00	758,444.90	41,555.10	
16. Tobacco and Extras	7,000.00	7,000.00	6,845.10	154.90	
17. Fodder and Harness for Draught Animals	1,100.00	1,100.00	558.17	541.83	
18. Patients Entertainment ..	2,500.00	2,500.00	2,119.39	380.61	
19. Upkeep of Grounds and Drainage	20,000.00	20,000.00	13,493.18	6,506.82	
20. Conveying sick persons from Interior to Hospital ..	35,000.00	35,000.00	32,369.90	2,630.10	
21. Travelling facilities for relatives and visitors Best Hospital	3,000.00	3,000.00	41.16	2,958.84	
22. Research work - Mahaica Hospital	1,000.00	1,000.00	659.52	340.48	
23. Allowances to patients and discharges Inmates of Mahaica Hospital.. ..	13,500.00	13,500.00	13,002.11	497.89	
24. Inmate Labour - Mahaica Hospital	200,000.00	200,000.00	198,981.48	1,018.52	
25. Renewal of Bedsteads at Public Hospitals	3,000.00	3,000.00	1,958.33	1,041.67	
26. Travelling facilities - Social Diseases Clinic ..	500.00	500.00	243.00	257.00	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 53 - MINISTRY OF HEALTH - HOSPITALS AND DISPENSARIES, ETC. (CONT'D.)					
27. Medical facilities - Old Age Pensioners and Paupers	5,000.00	5,000.00	605.85	4,394.15	151.05
28. Printery, Canje Hospital	500.00	500.00	651.05		
29. Medical and Surgical Appliances for Needy Cases	3,500.00	5,000.00	3,088.32	1,911.68	
30. Medical facilities, Orealla	2,500.00	2,500.00	1,334.07	1,165.93	
31. Financial Assistance to Needy Patients	1,500.00	1,500.00	1,351.40	148.60	
32. Medical Treatment abroad for Needy Cases.. .. .	2,000.00	2,000.00	44.44	1,955.56	
33. Georgetown Hospital Management Committee..	3,500.00	3,500.00	3,000.00	500.00	
34. Occupational Therapy ..	2,500.00	2,500.00	2,326.46	173.54	
35. Expenses - Mahaica Hospital Farm	25,000.00	25,000.00	16,673.80	8,326.20	
36. Medical Services - Matthews Ridge/Port Kaituma	200,000.00	200,000.00	53,905.33	146,094.67	
37. National Insurance ..		55,748.00	15,779.65	39,968.35	
Total	7,119,210.00	7,252,860.00	6,541,098.45	723,730.08	11,968.53
Deduct over the Estimates Net under the Estimates				11,968.53	
				711,761.55	
901 Issues from the Consolidated Fund			7,264,381.00		
902 Expenditure for 1969 ..			6,541,098.45		
903 Due to the Consolidated Fund			723,282.55		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 54 - MINISTRY OF HEALTH - ANALYST					
1. Personal Emoluments	103,081.00	103,082.00	82,253.85	20,828.15	
2. Transport and Travelling ..	1,575.00	3,185.00	2,897.93	287.07	
3. Miscellaneous	715.00	715.00	707.64	7.36	
4. Library	1,200.00	1,200.00	695.24	504.76	
5. Chemical and Apparatus ..	10,500.00	13,500.00	11,740.89	1,759.11	
6. National Insurance		700.00	226.50	473.50	
Total	117,071.00	122,382.00	98,522.05	23,859.95	
Net under the Estimates ..				23,859.95	
901 Issues from the Consolidated Fund			122,470.00		
902 Expenditure for 1969			98,522.05		
903 Due to the Consolidated Fund			23,945.95		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 55 - MINISTRY OF HEALTH - REGISTRATION, IMMIGRATION, ETC.					
1. Personal Emoluments ..	77,061.00	77,061.00	74,395.60	2,665.40	
2. Transport and Travelling	2,000.00	2,000.00	1,966.28	33.72	
3. Miscellaneous	1,100.00	1,400.00	1,253.05	146.95	
4. Photographic Supplies ..	760.00	1,460.00	1,060.44	399.56	
5. Fees, Divisional					
Registrar Marriage ..					
Officers, Superintendent					
Registrars, Transcribers					
Of Certificates and					
Indexing Clerks	37,000.00	37,000.00	36,130.35	869.65	
6. National Insurance		715.00		715.00	
Total	117,921.00	119,636.00	114,805.72	4,830.28	
Net under the Estimates				4,830.28	
901. Issues from the Consolidated Fund			119,636.00		
902. Expenditure for 1969			114,805.72		
903. Due to Consolidated Fund ..			4,830.28		
DIVISION XVIII - MINISTRY OF HEALTH					
1. Rural Hospitals Health Centre Dispensaries ..	100,000.00	100,000.00	27,009.54	72,990.46	
2. Suddie Hospital and Parika Health Centre	36,000.00	36,000.00	31,581.55	4,418.45	
4. Georgetown Hospital ..					
Improvements	130,000.00	130,000.00	101,994.92	28,005.08	
5. New Amsterdam Hospital ..					
Improvements	40,000.00	40,000.00	15,523.67	24,476.33	
7. Nutritional Survey	61,000.00	61,000.00	17,178.56	43,821.44	
8. Environmental Sanitation Programme	30,000.00	30,000.00	30,830.26		830.26
16. Equipment General	115,000.00	115,001.00	23,075.71	91,925.29	
Total	512,000.00	512,001.00	247,194.21	265,637.05	830.26
Deduct over the Estimates				830.26	
Net under the Estimates ..				264,806.79	
901. Issues from the Consolidated Fund			397,841.44		
902. Expenditure for 1969			247,194.21		
903. Due to the Consolidated Fund			150,647.23		

M. H. ALI.
Permanent Secretary
Ministry of Health
Accounting Officer

REVENUE ACCOUNT

	Approved Estimates	Revised Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD IV FEES, FINES, ETC.					
HEALTH					
41. Hospitals, Dispensaries, etc.	160,000.00		158,060.89	1,939.11	
42. Laboratory	6,000.00		7,117.47		1,117.47
43. Registration of Births etc.	25,000.00		26,810.86		1,810.86
44. Environmental Sanitation Programme			15.00		15.00
45. Pharmacy and Poisons Board	15,000.00		14,421.46	578.54	3,556.02
46. Mahaica Farm			3,556.02		3,556.02
47. Other	1,500.00		23,218.67		21,718.67
Total	207,500.00		233,200.37	2,517.65	28,218.02
Deduct under the Estimates					2,517.65
Net over the Estimates . .					25,700.37

M. H. ALI
 Permanent Secretary
 Ministry of Health
 Principal Receiver of Revenue.

MINISTRY OF HOUSING AND RECONSTRUCTION

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 56 - MINISTRY OF HOUSING AND RECONSTRUCTION					
1. Personal Emoluments	228,598.00	228,600.00	212,834.62	15,765.38	
2. Transport and Travelling ..	26,000.00	40,000.00	35,470.11	4,529.89	
3. Miscellaneous	4,000.00	4,700.00	4,444.98	255.02	
4. Telegrams	200.00	200.00	16.15	183.85	
5. Telephones	8,500.00	8,500.00	8,472.32	27.68	
6. Books and Publications ..	400.00	400.00	169.15	230.85	
7. Rental of Buildings	3,720.00	3,720.00	3,657.96	62.04	
8. Rates and Taxes, Local Authorities	24,000.00	24,000.00	13,759.94	10,240.06	
9. Wages, Government Housing Estates	483,000.00	483,000.00	469,975.20	13,024.80	
10. Materials for Maintenance of Government Housing Estates	166,900.00	166,900.00	150,507.13	16,392.87	
11. Water Supply Government Housing Estates	119,000.00	119,000.00	113,717.50	5,282.50	
12. Water Purification Plant, Wismar	59,400.00	59,400.00	57,371.85	2,028.15	
13. Lighting, Government Housing Estates	100,000.00	100,000.00	70,227.27	29,772.73	
14. Miscellaneous Expenses, Government Housing Estates	4,000.00	9,000.00	4,908.11	4,091.89	
15. Transport and Mortgages ..	5,000.00	5,000.00	4,874.48	125.52	
16. Official Entertainment		400.00	250.59	149.41	
17. National Insurance		10,972.00	11,844.58		872.58
Total	1,232,718.00	1,263,792.00	1,162,501.94	102,162.64	872.58
Deduct over the Estimates Net under the Estimates				872.58	
				101,290.06	
901. Issues from the Consolidated Fund			1,263,790.00		
902. Expenditure for 1969			1,162,501.94		
903. Due to the Consolidated Fund			101,288.06		

Statement 34 -continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 57 - MINISTRY OF HOUSING AND RECONSTRUCTION - TOWN AND COUNTRY PLANNING	\$	\$	\$	\$	\$
1. Personal Emoluments	112,903.00	112,903.00	66,809.28	46,093.72	
2. Transport and Travelling ..	12,500.00	18,500.00	17,870.97	629.03	
3. Miscellaneous	1,500.00	1,500.00	1,427.21	72.79	
4. Field Equipment, Drawing Office Supplies and Publications	8,500.00	8,500.00	4,012.11	4,487.89	
5. Planning Surveys.. ..	19,000.00	19,000.00	18,498.69	501.31	
6. Printing approved Town Planning Schemes	2,250.00	2,250.00	540.00	1,710.00	
7. National Insurance		3,489.00		3,489.00	
Total	156,653.00	166,142.00	109,158.26	56,983.74	
Net under the Estimates ..				56,983.74	
901 Issues from the Consolidated Fund			166,142.00		
902 Expenditure for 1969			109,158.26		
903 Due to the Consolidated Fund			56,983.74		
DIVISION XIX - MINISTRY OF HOUSING AND RECONSTRUCTION					
2. Purchase and Development of Land	120,000.0	169,400.00	138,382.64	31,017.36	4,058.84
3. Self Help Housing	160,000.00	160,000.00	164,058.84		
4. Construction of Houses for Rental			16.82		16.82
5. Housing Estates Miscellaneous Works.. ..	50,000.00	50,000.00	48,462.44	1,537.56	
6. Redevelopment of Central Georgetown	30,000.00	30,000.00	29,218.84	781.16	
7. Christianburg/Wismar	40,000.00	40,000.00	39,796.77	203.23	
8. Lodge Village	40,000.00	40,000.00	37,184.59	2,815.41	
9. La Penitence	30,000.00	30,000.00	30,635.95		635.95
11. Staff Development Projects	20,000.00	20,000.00	19,591.71	408.29	
13. Purchase of Equipment.. ..	100,000.00	100,001.00	42,604.94	57,396.06	
14. Housing Fund		240,000.00	304,202.37		64,202.37
Total	590,000.00	879,401.00	854,155.91	94,159.07	68,913.98
Deduct over the Estimates				68,913.98	
Net under the Estimated ..				25,245.09	
901 Issues from the Consolidated Fund			830,000.00		
902 Expenditure for 1969			854,155.91		
903 Due to the Consolidated Fund			24,155.91		

V. J. CORREIA,
Permanent Secretary,
Ministry of Housing and Reconstruction,
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD V - INTEREST				
2. Loans - Housing Estates	80,000.00	94,419.28		14,419.28
Total	80,000.00	94,419.28		14,419.28
Net over the Estimates ..				<u>14,419.28</u>
HEAD VI - RENTS ROYALTIES ETC.				
HOUSING				
26. Government Housing Estates	500,000.00	466,077.61	33,922.39	
Total	500,000.00	466,077.61	33,922.39	
Net under the Estimates			<u>33,922.39</u>	
HEAD XII				
3. Lands and Houses .. .	360,000.00	489,462.76		129,462.76
Total	360,000.00	489,462.76		129,462.76
Net over the Estimates ..				<u>129,462.76</u>

V. J. CORREIA
 Permanent Secretary
 Ministry of Housing
 and Reconstruction
 Principal Receiver of Revenue

MINISTRY OF LABOUR AND SOCIAL SECURITY

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 58- MINISTRY OF LABOUR AND SOCIAL SECURITY					
1. Personal Emoluments ..	289,834.00	289,834.00	262,095.53	27,738.47	
2. Transport and Travelling	37,000.00	50,000.00	48,322.27	1,677.73	
3. Miscellaneous	5,760.00	7,060.00	6,119.83	940.17	
4. Telegrams	350.00	350.00	203.40	146.60	
5. Telephones	20,000.00	20,000.00	20,781.59		781.59
6. Library and Publications	1,200.00	1,200.00	946.06	253.94	
7. Factory Ordinance Expenses	200.00	200.00		200.00	
8. Public Utility Undertaking and Public Health Services Arbitration Ordinance, Expenses..	300.00	300.00		300.00	
9. Relief Messengers ..	9,600.00	12,600.00	12,021.41	578.59	
10. Contribution to the International Labour Organisation	65,000.00	65,000.00	53,471.08	11,528.92	
11. Grant to Critchlow Labour College	12,500.00	15,000.00	15,000.00		
12. Expenses, Manpower Research	2,500.00	4,000.00	2,714.60	1,285.40	
13. Guyana Industrial Training	98,400.00	98,400.00	98,194.63	205.37	
14. Contribution to the International Centre for Advanced Technical and vocational Training		5,000.00	5,000.00		
15. Official Entertainment		400.00	218.42	181.58	
16. National Insurance ..		2,072.00	1,367.00	705.00	
17. Grant to Guyana Labour Union		1,000.00	1,000.00		
Total	542,644.00	572,416.00	527,455.82	45,741.77	781.59
Deduct over the Estimates Net under the Estimates				781.59	
				44,960.18	
901. Issues from the Consolidated Fund			574,616.00		
902. Expenditure for 1969 ..			527,455.82		
903. Due to the Consolidated Fund			47,160.18		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 59 - MINISTRY OF LABOUR AND SOCIAL SECURITY - EMPLOYMENT EXCHANGE SERVICE					
1. Personal Emoluments	58,711.00	58,712.00	54,059.94	4,652.06	
2. Transport and Travelling ..	4,500.00	8,500.00	8,597.73		97.73
3. Miscellaneous	3,200.00	3,800.00	2,650.03	1,149.97	
4. National Insurance,		568.00	364.55	203.45	
Total	66,411.00	71,580.00	65,672.25	6,005.48	97.73
Deduct over the Estimates..				97.73	
Net under the Estimates ..				5,907.75	
901 Issues from the Consolidated Fund			73,180.00		
902 Expenditure for 1969			65,672.25		
903 Due to the Consolidated Fund			7,507.75		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 60 - MINISTRY OF LABOUR AND SOCIAL SECURITY - SOCIAL ASSISTANCE	\$	\$	\$	\$	\$
1. Personal Emoluments ..	383,103.00	383,103.00	337,951.80	45,151.20	
2. Transport and Travelling ..	30,000.00	60,000.00	41,642.08	18,357.92	
3. Miscellaneous	2,000.00	2,000.00	1,566.36	433.64	
4. Dietary	110,000.00	110,000.00	101,904.73	8,095.27	
5. Fuel and Light	11,250.00	11,250.00	8,891.76	2,358.24	
6. Maintenance of Vehicles ..	1,500.00	1,500.00	724.49	775.51	
7. Uniforms for Nurses and Servants.. .. .	6,000.00	6,000.00	4,851.50	1,148.50	
8. Furniture and Equipment ..	5,000.00	5,000.00	4,713.73	286.27	
9. Funerals	6,000.00	6,000.00	1,297.53	4,702.47	
10. Laundry and Sanitation.. ..	20,000.00	20,000.00	16,550.84	3,449.16	
11. Clothing and Bedding	21,000.00	21,000.00	16,685.93	4,314.07	
12. Grant to Salvation Army for Social Work	1,440.00	1,440.00	1,440.00		
13. Tobacco and Extras	4,500.00	4,500.00	2,895.50	1,604.50	
14. Upkeep of Grounds	6,400.00	6,400.00	4,453.48	1,946.52	
15. Meals for Nurses.. .. .	18,000.00	18,000.00	16,254.05	1,745.95	
16. Old Age Pensions.. .. .	2,165,000.00	2,200,000.00	2,214,486.00		14,486.00
17. Public Assistance	1,170,000.00	1,197,000.00	1,124,636.61	72,363.39	
18. Grant to Ursuline Convent for St. Ann's Orphanage	2,800.00	3,500.00	3,500.00		
19. Grant to Plaisance Orphanage for Boys	2,000.00	2,000.00	2,000.00		
20. Grant to Dharma Sala	10,000.00	10,000.00	10,000.00		
21. Grant to African Development Association..	3,000.00	3,000.00	3,000.00		
22. Grant-in-Aid of Society for the Blind	5,000.00	5,000.00	5,000.00		
23. Grant to the United Sad'r Islamic Anjuman Boys' Orphanage	2,000.00	2,000.00	2,000.00		
24. Grant to Gandhi Memorial Orphanage	700.00	700.00	700.00	2,402.05	
25. National Insurance		4,178.00	1,775.95		
Total	3,986,693.00	4,083,571.00	3,928,922.34	169,134.66	14,486.00
Deduct over the Estimates				14,486.00	
Net under the Estimates ..				154,648.66	
901 Issues from the Consolidated Fund			4,083,571.00		
902 Expenditure for 1969			3,928,922.34		
903 Due to the Co, solidated Fund			154,648.66		

Appropriation Account --continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
DIVISION XX - MINISTRY OF LABOUR AND SOCIAL SECURITY					
1. Purchase of Equipment ..			23.50		23.50
2. Accelerated Training Programme	25,000.00	75,000.00	42,816.22	32,183.78	
3. National Insurance Scheme	300,000.00	300,000.00	274,101.03	25,898.97	
Total	325,000.00	375,000.00	316,940.75	58,082.75	23.50
Deduct over the Estimates				23.50	
Net under the Estimates ..				58,059.25	
901 Issues from the Consolidated Fund			375,000.00		
902 Expenditure for 1969			316,940.75		
903 Due to the Consolidated Fund			58,059.25		

Statement 35 - continued

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
DIVISION XIX - MINISTRY OF HOUSING AND RECONSTRUCTION	\$	\$	\$	\$	\$
12. Relief and Rehabilitation..	100,000.00	100,000.00	97,357.70	2,642.30	
Total	100,000.00	100,000.00	97,357.70	2,642.30	
Net under the Estimates ..				2,642.30	
901 Issues from the Consolidated Fund			100,000.00		
902 Expenditure for 1969			97,357.70		
903 Due to the Consolidated Fund			2,642.30		

C. EDWARD BOSTWICK,
Permanent Secretary,
Ministry of Labour and Social Security,
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
HEAD IV - FEES, FINES, ETC. LABOUR AND SOCIAL SECURITY				
48. Palms	50.00	21.57	28.43	
Total	50.00	21.57	28.43	
Net under the Estimates ..			28.43	

C. EDWARD BOSTWICK,
Permanent Secretary,
Ministry of Labour and Social Security,
Principal Receiver of Revenue.

MINISTRY OF FINANCE

Appropriation Account

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 61 - MINISTRY OF FINANCE					2,517.41
1. Personal Emoluments ..	175,673.00	182,674.00	185,191.41	755.27	
2. Transport and Travelling	1,600.00	4,500.00	3,744.73	1,305.95	
3. Miscellaneous	4,000.00	5,000.00	3,694.05	9,569.87	
4. Telephones	25,000.00	45,000.00	35,430.13	28.27	
5. Library and Publications	250.00	450.00	421.73	400.00	
6. Official Entertainment		400.00		119.85	
7. National Insurance		1,650.00	1,530.15		
Total	206,523.00	239,674.00	230,012.20	12,179.21	2,517.41
Deduct over the Estimates Net under the Estimates				9,661.80	
901. Issues from the Consolidated Fund			250,174.00		
902. Expenditure for 1969			230,012.20		
903. Due to the Consolidated Fund			20,161.80		

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 62 - MINISTRY OF FINANCE - ACCOUNTANT GENERAL					
1. Personal Emoluments	244,250.00	244,252.00	241,702.78	2,549.22	
2. Transport and Travelling ..	5,000.00	6,300.00	7,889.46		1,589.46
3. Miscellaneous	3,000.00	3,000.00	2,799.28	200.72	
4. Telegrams	1,000.00	1,000.00	617.86	382.14	
5. Library and Publications ..	100.00	100.00	92.10	7.90	
6. Rental of Data Processing Equipment, Forms, etc. ..	60,000.00	60,000.00	52,749.51	7,250.49	
7. Repairs and Maintenance of Accounting Machines	2,800.00	2,800.00	1,621.00	1,179.00	
8. Payment to New Widows and Orphans Fund of difference between 6% on permanent investments and actual interest Earned-Section 3 Chapter Chapter 75	45,000.00	45,000.00		45,000.00	
9. Sundries	8,000.00	8,000.00	6,582.50	1,417.50	
10. Expenses of Commissions, Committees and Conferences held in Guyana	45,000.00	45,000.00	34,054.30	10,945.70	
11. Remittances - Commission on	25,000.00	45,000.00	29,408.09	15,591.91	
12. Loss of Public Money and Stores	5,000.00	5,000.00	3,199.84	1,800.16	
13. Crown Agents Charges on Store purchases - including Commission inspection and Marine Insurance -	140,000.00	140,000.00	97,094.52	42,905.48	
14. Workmen's Compensation/ Ordinance	30,000.00	40,000.00	34,709.15	5,290.85	
15. Leave Passages, Public Officers	180,000.00	300,000.00	235,827.29	64,172.71	
16. Compensation Claims	30,000.00	30,000.00	6,260.11	23,739.89	
17. Travelling Expenses and subsistence allowances to unofficial members of Board and Committees ..	5,000.00	7,000.00	7,158.01		158.01
18. Special visits and representation at external Conferences ..	200,000.00	250,000.00	228,952.83	21,047.17	
19. Temporary Specialist Assistance	15,000.00	15,000.00	10,061.43	4,938.57	
20. Expenses of Official missions and visitors to Guyana	20,000.00	25,000.00	17,252.28	7,747.72	

Statement 36.-continued

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 62 - MINISTRY OF FINANCE - ACCOUNTANT GENERAL (CONT'D.)	\$	\$	\$	\$	\$
21. Refunds of Revenue Miscellaneous	20,000.00	30,000.00	28,206.58	1,793.42	
22. Expenses of Officers on transfer, first appointment and termination of services	80,000.00	190,000.00	199,926.93		9,926.93
23. Miscellaneous Expenses - Ex-servicemen	500.00	500.00	540.13		40.13
24. Overseas Service Aid Scheme inducement allowances etc.	335,001.00	335,001.00	236,548.32	98,452.68	
25. Ex-Gratia payment to Pamela and Patricia Fah	300.00	300.00	300.00		
26. Ex-Gratia payments to Government Workers who went on strike in 1963	300.00	300.00		300.00	
27. Expenses of Issue	10,000.00	10,000.00	6,685.15	3,314.85	
28. Posts Office 1945 Fire Claim	500.00	500.00	5.72	494.28	
29. National Insurance		2,350.00	2,110.00	240.00	
30. Competent Authority		96,116.00	96,115.15	.85	
Total	1,510,751.00	1,937,519.00	1,588,470.32	360,763.21	11,714.53
3 Deduct over the Estimates Net under the Estimates..				11,714.53	
				349,048.68	
901 Issues from the Consolidated Fund			1,960,019.00		
902 Expenditure for 1969			1,588,470.32		
903 Due to the Consolidated Fund			371,548.68		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 63 - MINISTRY OF FINANCE - CUSTOMS AND EXCISE	\$	\$	\$	\$	\$
1. Personal Emoluments	1,098,304.00	1,098,306.00	1,061,249.29	37,056.71	
2. Transport and Travelling ..	28,000.00	48,000.00	47,905.98	94.02	
3. Miscellaneous	9,000.00	9,000.00	9,311.49		311.49
4. Books and Publications ..	200.00	200.00	115.80	84.20	
5. Uniforms	9,000.00	9,000.00	8,450.59	549.41	
6. Training	2,500.00	2,500.00	1,643.22	856.78	
7. Instruments	500.00	500.00	16.26	483.74	
8. Revenue Protection	80,000.00	120,000.00	120,257.06		257.06
9. Maintenance and Operation of Land and Water Transport	13,500.00	13,500.00	9,913.13	3,586.87	
10. Refunds of Revenue	400,000.00	400,000.00	356,293.10	43,706.90	
11. National Insurance		9,849.00	5,407.80	4,441.20	
Total	1,641,004.00	1,710,855.00	1,620,563.72	90,859.83	568.55
Deduct over the Estimates ..				568.55	
Net under the Estimates ..				90,291.28	
901 Issues from the Consolidated Fund			1,661,004.00		
902 Expenditure for 1969			1,620,563.72		
903 Due to the Consolidated Fund			40,440.28		

Statement 36—continued

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 64 - MINISTRY OF FINANCE - INLAND REVENUE					
1. Personal Emoluments	402,117.00	412,118.00	404,073.79	8,044.21	
2. Transport and Travelling ..	13,300.00	16,300.00	20,724.72		4,424.72
3. Miscellaneous	4,600.00	4,600.00	5,727.87		1,127.87
4. Library and Publications ..	1,000.00	1,000.00	450.29	549.71	
5. Legal Costs	5,000.00	5,000.00	1,052.00	3,948.00	
6. Maintenance and rental of Data Processing Machine..	50,000.00	50,000.00	53,804.08		3,804.08
7. Revenue Protection	5,700.00	5,700.00	13,520.72		7,820.72
8. Refunds of Revenue	900,000.00	900,000.00	866,210.92	33,789.08	
9. Contributions to Overseas Territories Income Tax Office, United Kingdom ..	2,400.00	2,400.00	1,772.34	627.66	
10. Expenses of Board of Review	12,000.00	12,000.00	12,785.00		785.00
11. Adjustments of Scales and Weights, Tools Appliances.. .. .	450.00	450.00	205.60	244.40	
12. Licence Labels	19,000.00	19,000.00	16,855.12	2,144.88	
13. Expenses, Operation of Road Toll Systems	50,000.00	50,000.00	47,022.30	2,977.70	
14. National Insurance		3,380.00	3,129.55	250.45	
Total	1,465,567.00	1,481,948.00	1,447,334.30	52,576.09	17,962.39
Deduct over the Estimates..				17,962.39	
Net under the Estimates ..				34,613.70	
901 Issues from the Consolidated Fund			1,473,367.00		
902 Expenditure for 1969			1,447,334.30		
903 Due to the Consolidated Fund.			26,032.70		

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 65 - MINISTRY OF FINANCE - POST OFFICE SAVINGS BANK	\$	\$	\$	\$	\$
1. Personal Emoluments	76,294.00	76,294.00	51,766.58	24,527.42	
Total	76,294.00	76,294.00	51,766.58	24,527.42	
Net under the Estimates ..				24,527.42	
901 Issues from the Consolidated Fund			76,294.00		
902 Expenditure for 1969			51,766.58		
903 Due to the Consolidated Fund..			24,527.42		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 66 - MINISTRY OF FINANCE PENSIONS AND GRATUITIES					
1. Public Officers, Pensions and Lump Sum Payments ..	300,000.00	2,500,000.00	2,888,812.53		388,812.53
2. Widows and Orphans, Pensions	16,000.00	16,000.00	12,321.36	3,678.64	
4. Teachers Pensions and Lump Sum Payments	575,000.00	575,000.00	677,928.83		102,928.83
5. Militia Pensions and Gratuitues	4,000.00	4,000.00	3,577.82	422.18	
6. Pilotage Pensions	104.00	104.00	94.60	- 9.40	
8. Special Allowances to Non-pensionable Officers with 20 years, Service and over and Gratuties to Female Civil Servants on Marriage	40,000.00	40,000.00	63,323.51		23,323.51
9. Gratuities to Non-pensionable Officers and Employees and their Dependants under Resolution No. L11 dated 6.7.51 and to Relatives of Deseased Public Officers under the Ordinance 27 of 1920, Cap. 206, etc.	140,000.00	182,500.00	228,883.91		46,383.91
10. Death Gratuities Gtanted Under Res. No. XXXVI 1.8.52 to Dependants of Deceased Teacher	20,000.00	20,000.00	7,187.03	12,812.97	
11. Special Pension to Mrs. T. Rose	480.00	480.00	540.00		60.00
12. Pensions to Soliders and their dependants World War II	1,200.00	1,200.00	1,666.38		466.38
13. Special Pension to Mrs. J. Fernandes	480.00	480.00	480.00		
14. Pensions to dependants of Deceased Soldiers B.W.I. Regiment	1,700.00	1,700.00	1,567.97	132.03	
15. Pensions B. W. I Soldiers	1,059.00	1,059.00	1,029.54	29.46	
16. Gratuities to Contract Officers	175,000.00	175,000.00	131,026.06	43,973.94	
17. Cost of Living Allowances	340,000.00	340,000.00	255,568.14	84,431.86	
18. Pension Contributions Secoded Officers ..	9,900.00	9,900.00	9,877.24	22.76	
19. Mr. K. H. R. Khan Special Pension to ..	564.00	564.00	563.28	.72	

Appropriation Account - continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 66 - MINISTRY OF FINANCE PENSIONS AND GRATUITIES (CONT'D)					
20. Compassionate Allowance to Mrs. M. Miller ..	471.00	471.00		471.00	
21. Compensation to Longden		50,307.00	20,306.40	30,000.60	
Total	3,625,958.00	3,918,765.00	4,304,754.60	175,985.56	561,975.16
Deduct under the Estimates					175,985.56
Net over the Estimates					385,989.60
901. Issue from the Consolidated Fund			3,918,765.00		
902. Expenditure for 1969 ..			4,304,754.60		
903. Due to the Consolidated Fund			385,989.60		
This include Statutory Expenditure			3,582,735.14		

Appropriation Account —continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 67 - MINISTRY OF FINANCE - PUBLIC DEBT					
101. Loan Ordinance 6 of 1916..			24.00		24.00
102. Loan Ordinance 5 of 1945 1946 at 3½%	176,000.00	176,000.00	229,143.04		53,143.04
103. Loan Ordinance 9 of 1951 1951 at 3½%	28,000.00	28,000.00	28,358.75		358.75
104. Loan Ordinance 17 of 1953 1st Issue at 4½%	69,044.00	69,044.00	69,096.25		52.25
105. Loan Ordinance 17 of 1953 2nd Issue 5%	65,688.00	65,688.00	64,061.25	1,626.75	
106. Loan Ordinance 13 of 1958 1958 at 5½%	16,500.00	16,500.00	16,500.00		
107. Loan Ordinance 54 of 1956 1st Issue 6%	216,000.00	216,000.00	215,799.00	201.00	
108. Loan Ordinance 54 of 1956 2nd Issue 5½%	275,000.00	275,000.00	274,998.62	1.38	
109. Loan Ordinance 9 of 1960 1st Issue 6½%	162,500.00	162,500.00	162,500.00		
110. Loan Ordinance 9 of 1960 2nd Issue 6½%	125,000.00	125,000.00	125,000.00		
111. Loan Ordinance 15 of 1965 1st Issue 7%	197,530.00	197,530.00	197,529.00	1.00	
112. Loan Ordinance 15 of 1965 2nd Issue 7%	176,838.00	176,838.00	176,799.00	39.00	
113. Loan Ordinance 22 of 1966 1st Issue 7%	56,410.00	56,410.00	56,409.50	.50	
114. Loan Ordinance 22 of 1966 2nd Series at 7%	15,078.00	15,078.00	15,078.00		
115. Loan Ordinance 22 of 1966 3rd Series at 7%	1,600.00	1,600.00	1,599.50	.50	
116. Loan Ordinance 22 of 1964 4th Issue at 7%	31,262.00	31,262.00	25,182.50	6,079.50	
117. Loan Ordinance 22 of 1966 5th Issue at 7%	33,408.00	33,408.00	33,407.50	.50	
118. Loan Ordinance 22 of 1966 6th Issue at 7%	18,673.00	18,673.00	18,672.52	.48	
119. Loan Ordinance 22 of 1966 7th Issue at 7%	× 165,865.00	165,865.00	64,632.61	101,232.39	
120. Ordinance 22 of 1966 8th Issue at 7%	11,200.00	12,149.00	1,613.50	10,535.50	
121. Ordinance 22 of 1966 9th Issue at 7%		3,150.00	3,150.00		
122. Ordinance 22 of 1966 10th Issue at 7%		9,611.00	4,711.00	4,900.00	
170. Registered Stock Ordinance 11 of 1929 conversion Loan 1929 Loan at 3%	300,960.00	300,960.00	300,959.56	.44	
171. Registered Stock Ordinance of 1929 - 1934 Loan at 3%	25,258.00	25,258.00	12,629.00	12,629.00	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 67 - MINISTRY OF FINANCE - PDBLLC DEBT (CONT'D.)	\$	\$	\$	\$	\$
172. Registered Stock					
Ordinance 11 of 1929					
1936 Loan at 3%	30,229.00	30,229.00	15,114.10	15,114.90	
173. Ordinance 26 of 1941 -					
1942 Loan at 3 1/4%	126,360.00	126,360.00	126,352.00	8.00	
174. Ordinance 13 of 1951 -					
1951 Loan at 3 1/2%	366,240.00	366,240.00		366,240.00	
175. Ordinance 55 of 1955 -					
1956 Loan at 5%	849,600.00	849,600.00	849,599.66	.34	
201. Ordinance 5 of 1945 -					
1946 Loan at 3 1/4%	3,840.00	3,840.00	3,840.00		
202. Ordinance 9 of 1951 -					
1951 Loan at 3 1/2%	× 35,236.00	35,236.00	35,236.00		
203. Ordinance 17 of 1953					
1st Issue in 1956 at					
4 1/2%	32,587.00	32,587.00	32,567.00		
204. Ordinance 17 of 1953					
2nd Issue at 5%	27,903.00	27,903.00	× 27,902.72	.28	
205. Ordinance 13 of 1958					
1958 at 5 1/2%	6,372.00	6,372.00	6,372.00		
206. Ordinance 54 of 1956					
1st Issue in 1959 at					
6%	131,520.00	131,520.00	131,520.00		
207. Ordinance 54 of 1956					
2nd Issue at 5 1/2%	182,400.00	182,400.00	182,400.00		
208. Ordinance 9 of 1960					
1st Issue in 1961 at					
6 1/2%	96,750.00	96,750.00	96,750.00		
209. Ordinance 9 of 1960					
2nd Issue in 1964 at					
6 1/2%	71,000.00	71,000.00	71,000.00		
210. Ordinance 12 of 1965					
1st Treasury Savings					
Certificates					
\$2,900,000 at 14%	420,000.00	420,000.00	420,000.00		
211. Ordinance 15 of 1965					
1st Issue 7% 1965					
Loan Fixed Debentures					
\$2,821,850 at 10.5%	295,510.00	295,510.00	295,510.00		
212. Ordinance 15 of 1965					
2nd Issue 7% 1965 Loan					
Fixed Date Debentures					
\$2,526,250 at 10.5%	264,554.00	264,554.00	264,554.00		
213. Ordinance 22 of U.L.					
Treasury Savings					
Certificates					
1st Issue \$242,550 at					
14%	35,000.00	35,000.00	35,000.00		
214. Ordinance 22 of 1966					
1st Issue \$805,850					
Fixed Date Debentures					
at 3.5%	28,645.00	28,645.00	28,617.50	27.50	
215. Ordinance 22 of 1966					
2nd Issue \$215,400					
Fixed Date Debentures					
at 3.5%	7,658.00	7,658.00	7,658.00		

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.)	\$	\$	\$	\$	\$
216. Ordinance 22 of 1966 3rd Issue \$22,850 Fixed Date Debentures at 3.5%	814.00	814.00	814.00		
217. Ordinance 22 of 1966 4th Issue \$446,600 Fixed Date Debentures ..	46,769.00	46,769.00	23,384.50	23,384.50	
218. Ordinance 22 of 1966 5th Issue \$477,250 Fixed Date Debentures ..	49,978.00	49,978.00	24,989.00	24,989.00	
219. Ordinance 22 of 1966 6th Issue \$266,750 Fixed Date Debentures ..	27,935.00	27,935.00	13,967.50	13,967.50	
270. Ordinance 13 of 1951 - \$10,464,000 at 2%					
271. Ordinance 55 of 1955 \$16,992,000	310,278.00	310,278.00	310,277.20	.80	
301. Ordinance 15 of 1965 1st Issue equated Annuity Debentures \$5,178,150.. .. .	270,818.00	270,818.00	270,817.25	.75	
302. Ordinance 15 of 1965 2nd Issue Equated Annuity Debentures \$53,900	2,819.00	2,819.00	2,818.97	.03	
303. Ordinance 22 of 1966 1st Issue Equated Annuity Debentures \$5,799,900	376,414.00	376,414.00	376,413.51	.49	
304. Ordinance 22 of 1966 2nd Issue Equated Annuity Debentures \$527,550	34,766.00	34,766.00	34,765.54	.46	
305. Ordinance 22 of 1966 3rd Issue Equated Annuity Debentures \$476,350	31,392.00	31,392.00	31,391.46	.54	
306. Ordinance 22 of 1966 4th Issue Equated Annuity Debentures \$550	36.00	36.00	17.16	18.84	
307. Ordinance 22 of 1966 5th Issue Equated Annuity Debentures \$118,600	7,555.00	7,555.00	7,554.82	.18	
308. Ordinance 22 of 1966 6th Issue Equated Annuity Debentures \$1,230,900	78,409.00	78,409.00	78,408.33	.67	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.)	\$	\$	\$	\$	\$
309. Ordinance 22 of 1966 Refinancing Rice Industry \$6,300,000 ..	441,000.00	441,000.00	441,000.00		
310. Ordinance 22 of 1966 7th Issue Equated Annuity Debentures \$70,150	4,826.00	4,826.00	2,371.07	2,454.93	
311.4 Ordinance 22 of 1966 8th Issue Equated Annuity Debenture \$840,000	55,792.00	56,857.00	56,856.32	.68	
312. Ordinance 22 of 1966 3rd Issue		4,971.00	4,970.80	.20	
313. Ordinance 21 of 1966 10th Issue.. ..		60,496.00	60,495.84	.16	
370. Ordinance 13 of 1960 5% I.B.R.D. Loan - U.S. \$919,017 - G\$1,569,810	20,750.00	20,750.00	14,326.73	6,423.27	
371. Loan Elec. Ord 30/1960 7% \$250,000 - G\$1,200,000 1970.. ..	84,000.00	84,000.00	84,000.00		
372. Commonwealth Development and Welfare Loans - \$245,340 - G\$1,177,632 1969/76	10,500.00	10,500.00	10,498.18	1.82	
373. U.K. Exchequer Loans \$14,145,667 - G\$67,899,202 1983/91 ..	3,522,636.00	3,522,636.00	3,522,635.38	.62	
374. Commonwealth Development Corporation Rice Loan 7% - 445,000 - G\$2,136,000 1992.. ..	142,365.00	142,365.00	142,364.30	.70	
375. Contractor Finance - Bank of Guyana Building 339,793 - G\$1,631,006 1971	68,740.00	68,740.00	39,103.48	29,636.52	
376. U.S.A.I.D. Loans	250,000.00	350,000.00	342,843.66	7,156.34	
401.4 Loan Ordinance 15 of 1965 1st Issue Loan Equated Annuity Debentures \$5,178,150 1975	458,267.00	458,267.00	458,266.27	.73	
402. Loan Ordinance 15 of 1965 1st Issue Loan Equated Annuity Debentures \$53,900 1975	4,771.00	4,771.00	4,770.15	.85	
403. Loan Ordinance 22 of 1966 1st Issue Equated A Annuity Debentures \$5,799,900 1986	166,458.00	166,458.00	166,457.13	.87	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$	\$
HEAD 67 - MINISTRY OF FINANCE - PUELIC DEBT (CONT'D.)					
404. Loan Ordinance 22 of 1966 2nd Issue Equated Annuity Debentures \$527,550	14,614.00	14,614.00	14,613.14	.86	
405. Loan Ordinance 22 of 1966 3rd Issue Equated Annuity Debentures \$476,350	13,195.00	13,195.00	13,194.90	.10	
406. Loan Ordinance 22 of 1966 4th Issue Equated Annuity Debentures \$550	43.00	43.00	21.56	21.44	
407. Loan Ordinance 22 of 1966 5th Issue Equated Annuity Debentures \$118,600	9,145.00	9,145.00	9,144.06	.94	
408. Loan Ordinance 22 of 1966 6th Issue Equated Annuity Debentures \$1,230,900	94,903.00	94,903.00	94,902.39	.61	
409. Loan Ordinance 22 of 1966 Refinancing Rice Industry \$6,300,000 ..	630,000.00	630,000.00	630,000.00		
410. Loan Ordinance 22 of 1966 7th Issue Equated Annuity Debentures \$70,150	5,051.00	5,051.00	2,567.49	2,483.51	
411. Loan Ordinance 22 of 1966 8th Issue Equated Annuity Debentures \$840,000 approx. ..	70,480.00	70,480.00	59,500.80	10,979.20	
412. Ordinance 22 of 1966 3rd Series		5,202.00	5,202.00		
413. Ordinance 22 of 1966 10th Issue 4th Series..		63,310.00	63,309.60	.40	
414. Ordinance 22 of 1966 Guyana Saving Bonds ..		50,000.00	22,575.00	27,425.00	
470. Loan Ordinance 13 of 1960 5% I.B.R.D. Loan - U.S. \$9,198,017 G\$1,569,810 1970 ..	178,200.00	178,200.00	330,668.26		152,468.26
471. Commonwealth Development and Welfare Loans - 245,340 - G\$1,177,632 - 1969/76	44,000.00	44,000.00	43,919.60	80.40	
472. U.K. Exchequer Loans 14,145,667 - G\$67,899,202	1,865,690.00	1,865,690.00	1,865,690.12		.12
473. Commonwealth Development Corporation Rice Loan - 945,000 - G\$4,536,000	529,045.00	529,045.00	196,927.32	332,117.68	

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 67 - MINISTRY OF FINANCE - PUBLIC DEBT (CONT'D.)	\$	\$	\$	\$	\$
474. Contractor Finance - Bank of Guyana Building G\$1,631,006 ..	356,108.00	356,108.00	356,107.44	.56	
475. U.K. Development Loans - 1,222,332 - G\$5,867,192	45,000.00	45,000.00	27,120.00	17,880.00	
501. Ordinance 23 of 1921 Guyana Railway Perpetual Annuity	74,811.00	74,811.00	74,810.48	.52	
502. Ordinance 23 Interest on 4% Perpetual Stock ..	9,567.00	9,567.00	9,566.12	.88	
503. Interest and discount on Treasury Bills	600,000.00	900,000.00	1,192,271.98		292,271.98
504. Interest on Current advance	300,000.00	300,000.00	175,353.81	124,646.19	
505. Premium on redemption of Treasury Savings Certificates	50,000.00	50,000.00	23,657.50	26,342.50	
506. Management of Guyana Government Loans	3,000.00	3,000.00	4,035.14		1,035.14
507. Interest on deposits for purchase of Prescribed Government Securities..	100,000.00	100,000.00	20,812.94	79,187.06	
508. Premium-Guyana Savings Bond		2,500.00	47.16	2,452.84	
550. Reserve for Interest Charge on prospective issues	50,000.00	59,000.00	717.95	49,282.05	
551. Supplementary Sinking Fund	300,154.00	300,154.00	84,960.00	215,194.00	
601. Provision Sub-total ..	16,990,312.00	17,591,566.00	*16,576,142.39		1.40
601 Provision under T.H.D	Cr. 165,671.00	165,671.00	- 165,669.60		
Total	16,824,641.00	17,425,895.00	16,410,472.79	1,514,777.15	499,354.94
Deduct over the Estimates				499,354.94	
Net under the Estimates				1,015,422.21	
901 Issues from the Consolidated Fund			17,425,895.00		
902 Expenditure for 1969			16,410,472.79		
903 Due to the Consolidated Fund..			1,015,422.21		

*This account includes Statutory
Expenditure of \$16,490,464.44.

Appropriation Account -continued

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
HEAD 68 - REVISION OF WAGES	\$	\$	\$	\$	\$
1. Interim Relief		2,500,000.00	1,849,302.64	650,697.36	
Total		2,500,000.00	1,849,302.64	650,697.36	
Net under the Estimates ..				650,697.36	
901 Issues from the Consolidated Fund			2,500,000.00		
902 Expenditure for 1969			1,849,302.64		
903 Due to the Consolidated Fund			650,697.36		
DIVISION XXI - MINISTRY OF FINANCE					
5. Forest Agricultural and Industrial Development ..	1,600,000.00	1,600,000.00	1,222,068.59	377,931.41	
6. Purchase of Equipment	50,000.00	50,002.00	5,200.00	44,802.00	
7. Compensation to expatriate officers	120,000.00	170,000.00	162,077.35	7,922.65	
10. Rice rehabilitation programme	5,740,000.00	5,740,000.00	1,224,205.12	4,515,794.88	
13. Equity Private enterprise ..		75,800.00	75,800.00		
Total	7,510,000.00	7,635,802.00	2,689,351.06	4,946,450.94	
Net under the Estimates ..				4,946,450.94	
901 Issues from the Consolidated Fund			7,585,801.00		
902 Expenditure for 1969			2,689,351.06		
903 Due to the Consolidated Fund..			4,896,449.94		

H. E. WILKINSON,
Secretary to the Treasury,
Accounting Officer.

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD I - CUSTOMS AND EXCISE				
1. Import Duties.. .. .	39,100,000.00	37,560,185.14	1,539,814.86	
2. Warehouse Rent and Charges	140,000.00	122,520.47	17,479.53	
3. Export Duties.. .. .	2,600,000.00	2,624,558.46		24,558.46
4. Rum.. .. .	7,800,000.00	8,855,483.46		1,055,483.46
5. Gin.. .. .	440,000.00	361,860.62	78,139.38	
6. Vodka	220,000.00	123,043.39	96,956.61	
7. Whisky	180,000.00	199,558.27		19,558.27
8. Other Spirituous Compounds	100,000.00	114,979.48		14,979.48
9. Matches	90,000.00	94,272.50		4,272.50
10. Methylated Spirits.. .. .	2,000.00	2,348.38		348.38
11. Beer	2,400,000.00	2,371,148.12	28,851.88	
12. Licences - Liquor	270,000.00	281,391.56		11,391.56
13. Miscellaneous.. .. .	300,000.00	255,530.64	44,469.36	
14. Defence Levy	7,000,000.00	4,202,839.18	2,797,160.82	
15. Consumption Tax	2,000,000.00	664,662.89	1,335,337.11	
Total	62,642,000.00	57,834,382.56	5,938,209.55	1,130,592.11
Deduct over the Estimates			1,130,592.11	
Net under the Estimates..			4,807,617.44	

D. F. CORLETTE
 Controller of
 Customs and Excise
 Principal Receiver of Revenue

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD II - INLAND REVENUE				
1. Income Tax - Self-Employed	2,000,000.00	2,235,660.43		235,660.43
2. Income Tax-Companies ..	22,500,000.00	19,070,918.58	3,429,081.42	
3. Income Tax-Others	13,600,000.00	13,076,793.93	523,206.07	
5. Net Property Tax	500,000.00	704,880.73		204,880.73
6. Estate Duty	500,000.00	700,595.29		200,595.29
8. Entertainment Tax	500,000.00	659,488.99		159,488.99
9. Sweepstake Tax	2,200.00	11,683.62		9,483.62
10. Pools Tax	150,000.00	85,313.54	64,686.46	
11. Licences - Motor Vehicles	1,530,000.00	1,460,539.54	69,460.46	
12. Licences - Other Vehicles	140,000.00	179,194.47		39,194.47
13. Licences - Trading	320,000.00	359,189.24		39,189.24
14. Licences ! Miscellaneous	80,000.00	76,018.25	3,981.75	
15. Travel Tax	105,000.00	76,159.00	28,841.00	
16. Capital Gains Tax	50,000.00	79,522.94		29,522.94
17. Development Tax		61,279.36		61,279.36
Total	41,977,200.00	38,837,237.91	4,119,257.16	979,295.07
Deduct over the Estimate Net under the Estimate ..			979,275.07	
			3,139,962.09	
HEAD IV - FEES, FINES, ETC.				
51. Tools Atkinson/ Mackenzie Highway	300,000.00	511,304.02		211,304.02
Total	300,000.00	511,304.02		211,304.02
Net over the Estimate ..				211,304.02

W. R. DEVONISH
 Commissioner of Inland Revenue
 Principal Receiver of Revenue

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD III - OTHER TAX REVENUE				
1. Stamp Duties	80,000.00	68,717.96	11,282.04	
2. Action Duty	10,000.00	7,587.64	2,411.36	
Total	90,000.00	76,305.60	13,694.40	
Net under the Estimates			13,694.40	
HEAD IV - FEES, FINES, ETC.				
52 Other		6.00		6.00
Total		6.00		6.00
Net over the Estimates..				6.00
HEAD V - INTEREST				
1. Loans - Students	30,000.00	93,281.20		63,281.20
3. Loans - Public Corporations	1,760,000.00	95,492.10	1,664,507.90	
4. Loans - Municipalities, Local Authorities and Statutory Boards ..	100,000.00 150,000.00	57,012.70 183,516.35	42,987.30	33,516.35
5. Loans - General				
Total	2,040,000.00	429,302.35	1,707,495.20	96,797.55
Deduct over the Estimate			96,797.55	
Net under the Estimate			1,610,697.65	
HEAD IX - MISCELLANEOUS UNDERTAKINGS				
4. Bank of Guyana-Profits Forests Department- Sale of Timber	1,100,000.00	1,049,735.60	50,264.40	
Total	1,100,000.00	1,049,735.60	50,264.40	
Net under the Estimates			50,264.40	

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD X - SUNDRY CONTRIBUTIONS AND OTHER RECEIPTS				
4. Sundry Reimbursements ..	300,000.00	261,649.69	38,350.31	
5. Sundries	270,000.00	459,645.23		189,645.23
6. Overseas Officers-Payment by U.K. Government ..	300,000.00	186,720.00	113,280.00	
8. Pension Contribution of Seconded Officers ..	7,000.00	13,735.75		6,735.75
9. Sale of Empty Drums ..		284.72		284.72
Total	877,000.00	922,035.39	151,630.31	196,665.70
Deduct the Estimate Net over the Estimate ..				151,630.31
				<u>45,035.39</u>
HEAD XI - REFUNDS OF LOANS				
1. Loans-Students. . . .	150,000.00	231,805.85		81,805.85
2. Loans-Corporations		500,575.00		500,575.00
3. Loans-Municipalities and Local Authorities ..	150,000.00	125,366.83	24,633.17	
4. Loans-Other and Statutory Bodies	100,000.00	512,089.33		412,089.33
Total	400,000.00	1,369,837.01	24,633.17	994,470.18
Deduct under the Estimate Net over the Estimate ..				24,633.17
				<u>969,837.01</u>
HEAD XII - SALE OF ASSETS, ETC.				
5. Gain on Sale of Investment		112,951.82		112,951.82
6. Other		11,724.39		11,724.39
Total		124,676.21		124,676.21
Net over Estimate				<u>124,676.21</u>

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD XIII - MISCELLANEOUS CAPITAL REVENUE				
1. Independence Gifts		3,671.40		3,671.40
2. Lotteries	175,000.00		175,000.00	
6. Other		96,606.30		96,606.30
8. Share Capital Pegasus Hotel Ltd.	75,800.00	75,800.00		
Total	250,800.00	176,077.70	175,000.00	100,277.70
Deduct over the Estimate Net under the Estimate ..			100,277.70	
			74,722.30	
HEAD XIV - EXTERNAL GRANTS				
1. United Kingdom Development *	327,000.00	103,622.40	223,377.60	126,823.18
2. United Kingdom Military*		126,823.18		
3. United Kingdom Compensation*	60,000.00		60,000.00	
4. United Kingdom Research*	163,000.00	29,928.00	133,072.00	
5. United Kingdom University*	790,000.00	815,421.08		25,421.08
6. U.S.A.I.D.	1,400,000.00	1,561,462.30		161,462.30
7. Canadian	1,482,000.00	1,443,291.44	38,708.56	
8. United Nations Agencies Other	1,246,000.00 6,000.00	420.00	1,245,580.00 6,000.00	
Total	5,474,000.00	4,080,968.40	1,706,738.16	313,706.56
Deduct over the Estimate Net under the Estimate ..			313,706.56	
			1,393,031.60	
HEAD XV - INTERNAL LOANS				
1. Treasury Savings Certificates		200.00	200.00	
2. Guyana Savings Bonds ..	500,000.00	53,836.28	446,163.72	2,095,600.00
3. Debentures	3,500,000.00	5,595,600.00		2,095,600.00
Total	4,000,000.00	5,649,236.28	446,363.72	446,363.72
Deduct under the Estimate Net over the Estimate ..				1,649,236.28

REVENUE ACCOUNT

	Approved Estimates	Total Revenue	Under the Revised Estimates	Over the Revised Estimates
	\$	\$	\$	\$
HEAD XVI - EXTERNAL LOANS				
1. United Kingdom Development*	13,384,000.00	5,389,275.40	7,994,724.60	
2. United Kingdom Compensation	60,000.00	92,227.20		32,227.20
4. U.S.A.I.D.	22,360,000.00	13,883,406.75	8,476,593.25	
5. Canadian	3,150,000.00	1,167,059.13	1,982,940.87	
7. IBRD	1,086,000.00	65,900.00	1,020,100.00	
8. IDA	254,000.00		254,000.00	
Tot Total	40,294,000.00	20,597,868.48	19,728,358.72	32,227.20
Deduct over the Estimate			32,227.20	
Net under the Estimate ..			19,696,131.52	

H. E. WILKINSON
Secretary to the Treasury
Principal Receiver of Revenue