



GUYANA

**REPORT**

**OF THE**

**AUDITOR GENERAL**

**ON THE**

**PUBLIC ACCOUNTS**

**OF**

**THE GOVERNMENT OF GUYANA**

**FOR THE FINANCIAL YEAR**

**ENDED 31ST DECEMBER, 1970**

# REPORT OF THE AUDITOR GENERAL

## ON THE PUBLIC ACCOUNTS FOR FINANCIAL YEAR ENDED 31<sup>st</sup> DECEMBER, 1970

### 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 Act 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 revenue;
- (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 the filling of vacancies, as mentioned at paragraph 5 of my 1969 Report, have continued to affect to a great extent, the examination of the accounts.

#### **Submission of signed Public Accounts and Audit Report thereon**

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 signed statements and accounts were received on various dates between 14th January, 1976 and 4th January, 1977.

7. The Minister of Finance was apprised of my inability to submit the Audit Report by the statutory date, 30th September, 1971, owing to the non-submission of the signed Public Accounts for audit within the prescribed period.

#### **Submission and Tabling of the Audit Report on the 1969 Public Accounts.**

8. My Report on the Public Accounts for 1969 was submitted to the Minister of Finance on 30th September, 1974 and a printed copy on 18th June, 1975. This Report was laid by him in the National Assembly on 30th March, 1977.

#### **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 examination by the Public Accounts Committee.

11. My Report on the Public Accounts for 1968 was laid by the Minister of Finance in the National Assembly on 28th March, 1974. The Public Accounts Committee has commenced examination of the Public Accounts for the years 1968 and 1969.

#### **Financial and Stores Regulations**

12. **Revision.** The revision of these regulations, the subject of comment in my last four reports, has not yet been finalised. As mentioned at paragraph 11 of my 1969 Annual Report, up-dated manuals are prerequisites for effective training. Their absence has therefore, contributed to some extent to the unsatisfactory standards of performance in the Public Service.

13. **Tender Boards.** At paragraph 350 of my 1969 Annual Report, attention was drawn to instances where contracts relating to the Ministry of Works, Hydraulics and Supply were awarded to parties other than those to whom the awards were made or recommended to be made by the appropriate Tender Boards. As a result of my request, the Ministry of Finance approached the Law Officers for their advice on the interpretation of the relevant Financial Regulation. I have not been provided with a copy of the reply from the Law Officers. The practice of not complying with the awards and/or recommendations of the appropriate Boards continued in 1970. There were several instances of non-compliance by certain Ministries with the instructions laid down for adjudicating and awarding of contracts.

#### Internal Control

14. **Internal Audit.** The Committee appointed for the purpose of making recommendations for the introduction of a system of internal audit submitted its Report in November, 1974 to the Public Service Ministry. However, at the date of this Report, a decision has not been made on the recommendations of the Committee.

#### Effectiveness of the Audit

15. 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, have been impeding the interpretation and assessment of financial records, documents and transactions.

## CONSOLIDATED FUND

### CONTROL OF FUND

16. The Consolidated Fund is operated by the Accountant-General in accordance with the provisions of Part III of the Financial Administration and Audit Act 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 Auditor General.

### RECEIPTS AND PAYMENTS

17. **Receipts.** The total amount of Revenue collected during the financial year which should have been paid into the Consolidated Fund was \$173,360,085. This figure is however, subject to amendment as a result of my comments at paragraphs 19 and 23 hereunder. The amount which was paid into the Consolidated Fund during the year however, totalled \$68,677,737. The following sets out the position:-

		\$	\$
Amount due by General Account at 31.12.69	.....	.....	56,048,983
Amount due by Deposits Fund	.....	.....	742,834
			56,791,817
<b>Add: Revenue collected during 1970:-</b>			
Current	.....	133,025,434	
Capital	.....	40,334,651	173,360,085
<b>Amount to be paid into fund</b>	.....	.....	230,151,902
<b>Less: Amounts due to the Fund at 31.12.70</b>			

By General Account	.....	.....	155,836,399	
By Deposits Fund	.....	.....	5,637,766	<u>161,474,165</u>
<b>Amount paid into the Fund</b>	.....	.....	.....	<u>68,677,737</u>

At 31st December, 1970 the accumulated amount due to be paid into the Consolidated Fund totalled \$161,474,165.

18. In addition the sum of \$141,495,995 is shown as owing to the Consolidated Fund by the General Account. Of this amount the sum of \$112,692,923 relates to receipts in respect of Treasury Bills, which should have been paid into the Consolidated Fund within the financial year. Information has been sought regarding the breakdown of the balance of \$28,803,072.

19. The amounts of \$5,637,766 and \$155,836,399 shown in paragraph 17 as owing to the Consolidated Fund by the Deposits Fund and the General Account, respectively, do not agree with those shown in the Balance Sheets of the Deposits Fund, (\$5,216,361) and the General Account, (\$154,448,935). The differences of \$421,405 and \$1,387,464 have been brought to the attention of the Accountant-General for reconciliation and adjustment.

20. **Payments.** A sum of \$189,901,739 was withdrawn from the Consolidated Fund during the year as shown hereunder:

(a) Expenditure				\$
Statutory Expenditure	.....	.....	.....	22,928,460
Voted Expenditure (Current)	.....	.....	.....	102,085,422
Voted Expenditure (Capital)	.....	.....	.....	<u>64,592,398</u>
				<u>189,606,280</u>
(b) To Replace advances made from Contingencies Fund				
Current	.....	.....	.....	47,350
Capital	.....	.....	.....	<u>248,169</u>
				<u>295,459</u>
			<b>TOTAL</b>	<u><u>\$189,901,739</u></u>

21. **Balance on Current and Capital Accounts.** The net deficit on the Current and Capital Accounts of the Fund stood at \$43,249,245 at the close of the financial year as shown hereunder:

	Current \$	Capital \$	Total (Net) \$
Out-turn of year of Account:			
Revenue	133,025,434	40,334,651	173,360,085
Expenditure	<u>125,784,936</u>	<u>56,096,917</u>	<u>181,881,853</u>
	7,240,498	(15,762,266)	(8,521,768)
Appreciation on Investments	<u>19,243</u>	<u>—</u>	<u>19,243</u>
Surplus/Deficit for year	7,259,741	(15,762,266)	(8,502,525)
Balance brought forward from 1969	<u>14,730,594</u>	<u>(47,498,416)</u>	<u>(32,767,822)</u>
	21,990,335	(63,260,682)	(41,270,347)

Transfer from General Account	( 1,465,392)	( 513,506)	( 1,978,898)
	<u>20,524,943</u>	<u>(63,774,188)</u>	<u>( 43,249,245)</u>

The net amount of \$1,978,898 transferred from the General Account relates to the balances on the following account as at 31st December, 1969:-

			\$	c.
Accountant-General Clearance Account	.....	.....	884,267.33	Dr.
General Vote Account (Current)	.....	.....	789,361.44	Dr.
General Deposits Fund Account	.....	.....	<u>4,243,965.45</u>	Dr.
			5,917,594.22	Dr.
General Revenue Account	.....	.....	<u>4,452,202.21</u>	Cr.
			1,465,392.01	Dr.
General Vote Account (Capital)	.....	.....	<u>513,506.02</u>	Dr.
			<u>1,978,898.03</u>	Dr.

I have not seen any statements with regard to the reconciliation of these accounts and therefore, I am not in a position to satisfy myself as to the accuracy of the amounts transferred.

22. The appreciation on Investments in respect of Surplus Balances has been understated by \$2,088. As a result, the surplus on Current Account has been understated by \$2,088 and the net deficit overstated by a similar amount.

23. Attention has been drawn to the understatement of the Capital Revenue Account by a sum of \$51,544 relating to loan receipts from certain aid donors and which have not been reflected in the 1970 accounts as well as to an understatement of the Capital Expenditure Account of a similar amount.

24. The understatement of the deficit on the Capital Account of \$48,665.44 mentioned at paragraph 21 of my 1969 Annual Report and a balance of \$78,963 of the amount of \$574,478, not brought to account in the Capital Account as mentioned at paragraph 70 of my 1969 Annual Report, were not adjusted in the 1970 accounts. The deficit on the Capital Account as at 31st December, 1970 also appeared to be understated in the sum of \$797,621, relating to net overissues in respect of loans and grants obtained from the U.K. Government. However, Annual Financial Statements in respect of the expenditure on certain Schemes were not prepared and forwarded for audit examination and submission to the U.K. Government. On the submission of such statements, the deficit on the Capital Account would be reduced.

25. The original estimates for the year projected a net deficit of \$1,504,252 (a surplus on Current Account of \$11,701,748 and a deficit on Capital Account of \$13,206,000). The actual out-turn of the accounts, however, revealed a net deficit of \$8,521,768 (a surplus on Current Account of \$7,240,498 and a deficit on Capital Account of \$15,762,266).

## Short-term borrowings

26. For the purpose of meeting current requirements, the Minister of Finance, is authorised under Section 22 of the Financial Administration and Audit Act, Cap. 73:01 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.

27. The statement of short-term borrowings attached to the Consolidated Fund Receipts and Payments Account, shows an amount of \$8,585,061 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 \$2,208,832 held on certain Special Accounts. The overdraft figure would therefore, appear to be \$10,793,893.

28. The total of the short-term borrowings made in accordance with Section 22 of the Financial Administration and Audit Act, would, therefore, appear to be \$37,124,393 (overdraft \$10,793,893 and Treasury Bills \$26,330,500), representing approximately 22% of the estimated annual revenue of \$170,147,300 for the last preceding financial year, as shown in the Annual Estimates laid before the National Assembly with respect to that year. In addition, an amount of \$379,200 remained outstanding at 31st December, 1970 in respect of advances obtained from the Crown Agents' Joint Consolidated Fund. Consequently, the total of the short-term borrowings should be increased by this amount.

## BALANCE SHEET

### Bank Account

29. **Bank Balance (Overdraft).** Subject to the comments at paragraphs 19, 30, 34 and 36 the overdrawn figure would have been \$19,118,877, 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		\$	344,469,370
Less Amounts due by:-		\$	
Deposit Fund	5,637,766		
General Account	297,332,395		
Accounting Officers	<u>22,380,332</u>		<u>325,350,493</u>
			<u>19,118,877</u>

30. **Bank Reconciliation.** Several differences between the Cash Book and the Bank Statement have been brought to the attention of the Accountant-General.

## Investments

31. The amount of \$501,049 is subject to the comment at paragraph 22 above.

### **Due by the Deposits Fund**

32. The accuracy of the amount of \$5,637,766 is subject to the comment at paragraph 19 above.

### **Due by the General Account**

33. The accuracy of the amount of \$297,332,395 is also subject to the comments at paragraphs 18 and 19 above.

### **Due by Accounting Officers**

34. The amount of \$22,380,332 would appear to have been overstated by \$372,984. 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**

35. The amount of \$26,162,968 does not agree with the amount \$26,330,500 shown in the Treasury Bills Register. This matter is under correspondence with the Accountant-General.

### **Erroneous Payment**

36. The figure of \$89,250 includes an amount of \$14,152, which represents the difference between the Revenue Accounts and the revenue account in the General (Main) Ledger. Information has been sought as to what action is being taken to clear this account.

### **Surplus on Current Account**

### **Deficit on Capital Account**

37. As a result of the comment at paragraph 22, the surplus on the Current Account of \$20,524,943 is understated by \$2,088. The comments at paragraphs 23, 24, 35, 36, 54, 88, 89, 96 and 99 will also affect the accuracy of the surplus on Current Account and the deficit on Capital Account.

## **CONTINGENCIES FUND**

### **CONTROL OF FUND**

38. This fund which stood at \$500,000 as at 31st December, 1969 has been increased to \$2 million by way of an issue during 1970 of \$1,500,000 authorised by Resolution of the National Assembly No. XVI dated 25th August, 1970. This Fund is operated by the Accountant-General, in accordance with Section 25 of the Financial Administration and Audit Act.

### **RECEIPTS AND PAYMENTS**

39. **Receipts.** The sum of \$1,994,537 was reimbursed to the Fund as a result of issues made from the Consolidated Fund, consequent upon the passing by the National



Assembly of Resolutions approving of Schedules of Additional Provision on the Current and Capital Estimates.

40. **Payments.** Advances totalling \$3,239,395 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.

### BALANCE SHEET

41. **Outstanding Advances.** The balance of \$1,540,317 as at 31st December, 1970 has been repaid in 1971, consequent upon the passing by the National Assembly on 29th March, 1971 of Resolution No. XXXIX, approving of Schedules of Supplementary Provision on the Current and Capital Estimates.

## DEPOSITS FUND

### CONTROL OF FUND

42. 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 23 of the Financial Administration and Audit Act. 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

43. **Cash and Bank Balances.** Subject to the comments at paragraphs 19, 44, 45 and 54, 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 \$1,680,447 as follows:-

	\$	\$
Balance as per Balance Sheet		17,066,506
<b>Add:</b> Paymasters' Advances met from Deposits Fund vide para. 46 of my 1969 Report.	1,055,754	
Payment met from Deposits Fund in error, vide para. 48 of my 1969 Report.	1,055,754	
	<u>48,665</u>	<u>1,104,419</u>
		18,170,925
<b>Deduct:</b>		
Amount due to General Account	32,051,214	
Less Amount due by General Account	<u>20,777,097</u>	

	11,274,117	
Amount due to Consolidated Fund	<u>5,216,361</u>	<u>16,490,478</u>
		<u>1,680,447</u>

44. At paragraph 188 of my 1968 Report, attention was drawn to the fact that the amount shown in the Statement of Distribution of Cash and Bank Balances prepared by the Accountant-General in respect of the Ministry of Communications, did not agree with that prepared by the Ministry. A similar situation existed at 31st December, 1969. The difference between the Statement of Distribution of Cash and Bank Balances prepared by the Accountant-General and that of the Ministry of Communications is \$729,339 as at 31st December, 1970. I am not satisfied that this amount represents the correct difference and the matter is under correspondence.

45. **Bank Reconciliation.** It has been observed that several of the differences between the Cash Book and the Bank Statement as mentioned at paragraph 44 of my 1969 Report, have not been cleared as at 31st December, 1970. These differences have again been brought to the attention of the Accountant-General as well as those relating to the 1970 accounts.

### Advances

46. **Outstanding Advances.** The matter raised at paragraph 28 of my 1968 Report and paragraph 45 of my 1969 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 has been drawn to the attention of the Secretary to the Treasury, that the amount of \$13,022,559 representing the total of the balances on advances exceeded in the aggregate the limit of eight million dollars, authorised to be made by the Minister under Section 23 of the Financial Administration and Audit Act.

47. **Static Balances.** There were 1055 accounts with debit balances totalling \$7,388,353 which remained static for more than one year. These figures show an increase of 269 accounts and \$4,808,421 over the 1969 figures. There were also over 2000 accounts with credit balances totalling \$4,291,127 at the end of the year as against 1291 accounts with credit balances, totalling \$3,217,146 at the end of 1969. Of the accounts with credit balances 564 totalling \$1,440,961 remained dormant for at least one year. There were also 272 accounts with a net debit balance of \$843,676, the codes of which could not have been verified in the Register of Account Codes kept by the Accountant General. Information has been requested as to what action has been taken to clear these balances.

### Deposits

48. **Balances on Deposit Accounts.** The attention of the Accountant General has been drawn to 334 deposit accounts with debit balances totalling \$6,794,853 and 172 accounts with credit balances totalling \$2,768,067 which remained dormant during the year. The latter amount included the amount of \$74,144 outstanding since 1963 which

was the subject of comment in my last report. Of the accounts in debit there were 20 accounts totalling \$769,168, the codes of which could not have been verified in the Register of Account Codes kept by the Accountant General. Information has been requested as to what action has been taken to clear these balances.

49. **Deposits for Investments.** As shown in note 5 to the Balance Sheet, the amount of \$357,158 represents the difference between the balances on the accounts – ‘Deposits for Investment’ \$31,515,708 and ‘Deposits Invested’, \$31,158,550. The Accountant General’s attention has been drawn to several specific differences and to an overall difference of \$2,202,359 between the Balance Sheet figure of \$31,158,550 and the corresponding figure (ledger value) of \$28,956,191 shown on the detailed statement of investments prepared by his department. His attention has also been drawn to 24 accounts with a net debit balance of \$1,819,062 the codes of which could not have been verified in the Register of Account codes kept by him. It was not possible to verify the position with regard to the Trust Funds as an independent register of these funds was not maintained and reconciliation was not effected.

#### **Due by General Account**

#### **Due to General Account**

50. The net effect of the balances of \$20,777,097 due by the General Account and \$32,051,213 due to the General Account respectively is a liability of \$11,274,116 to the General Account. The General Account Balance Sheet, however, shows a net amount of \$12,164,877 as owing by the Deposits Fund (Due by the Deposits Fund \$30,686,759 less Due to the Deposits Fund \$18,521,882). The difference of \$890,761 has been brought to the attention of the Accountant General for reconciliation and adjustment. The accuracy of the balance of \$13,926,191 due by the General Account as shown at note 3 to the balance sheet is being pursued.

51. **Amounts due to the Consolidated Fund – Revenue Receipts.** The accuracy of the amount of \$5,216,361 is subject to the comment at paragraph 19 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. The

attention of the Accountant General was also drawn to the omission from the accounts of transactions for the period 15th - 31st May, 1970 in respect of the Sub-Treasury at Lethem.

55. **Imprest Accounts.** The records relating to Imprest accounts were not properly maintained as there were 61 accounts with debit balances totalling \$1,115,967 and 72 accounts with credit balances totalling \$883,388. Honour certificates were not seen in respect of 26 Standing Imprests with debit balances totalling \$194,225. A number of imprests was short retired and there was no evidence of reconciliation in most cases. This unsatisfactory state of affairs has been brought to the attention of the Accountant General, Permanent Secretaries and Heads of Departments concerned in order to determine the true position and to account satisfactorily for the imprests.

56. The misposting of \$201,169 brought to attention at paragraph 55 of my 1969 Annual Report was not adjusted in 1970. Consequently the balance of \$412,793 shown in the notes to the Balance Sheet has been overstated by this amount.

57. **Ministries Paymasters' Accounts.** Information has been sought as to whether the individual balances making up the amount of \$636,618 have been reconciled with the records of the relevant Ministries/Departments and whether they have since been cleared. The amount of \$636,618 should be increased by the sum of \$1,055,754 as a result of the observation at paragraph 46 of my Annual Report for 1969. The latter amount has not been charged out to final expenditure as at 31st December, 1970. It should be noted that of this amount the sum of \$951,556 being the net balance on two Paymasters' Accounts properly chargeable to the General Account remains inadvertently included among the balances comprising the Deposits Fund.

#### **Due by the Deposits Fund**

#### **Due to the Deposits Fund**

#### **Due to the Consolidated Fund**

58. At paragraphs 19 and 50 above attention has been drawn to the differences in the corresponding accounts in the Consolidated Fund and Deposits Fund Balance Sheets. In the circumstances until the accounts have been reconciled and adjusted the balances on these accounts in the Deposits Fund cannot be established. As regards paragraph 59 of my 1969 Annual Report no adjustment has been made and the position has worsened in 1970.

#### **Disallowance Account**

59. The amount of \$259 has remained static for a number of years and determined efforts should be made to close this account.

#### **Erroneous Payments**

60. Of the balance on this account the sum of \$3,419 represents an unaccountable difference between the total of the Appropriation Accounts and the Expenditure Account in the General (Main) Ledger.

## **Current Vote Account**

## **Capital Vote Account**

61. The General (Main) Ledger balances on these two accounts should be in agreement with the net over-issues and/or under-issues from the Consolidated Fund after the annual expenditure figures have been determined and appropriated. A difference of \$2,530,513 on the Current Vote Account and \$1,382,041 on the Capital Vote Account have been observed between the balances on these accounts and the Record of Over/Under Issues made from the Consolidated Fund. These differences have been brought to the attention of the Accountant General and it is understood that the necessary adjustments will be made in the 1971 accounts.

## **STATEMENT OF ASSETS AND LIABILITIES**

### **Presentation**

62. The suggestion made at paragraph 61 of my 1969 Annual Report has not been implemented. The footnotes on the Statement of Assets and Liabilities 1970 should in my opinion, have appeared as follows:-

- (a) Liabilities in respect of the perpetual and long term Public Debt totalled \$230,721,367 and Permanent Annuities totalled \$74,811. The value of the Sinking Funds created to meet repayment of the "Funded" loans stood at ledger value \$27,999,787 and market value \$26,629,785 as at 31st December, 1970.
- (b) Contingent liabilities totalled \$16,355,325 in respect of loans or credits guaranteed by the Government as detailed on Statement No. 12 – Statement of Loans or Credits Guaranteed by the Government.

### **Control over Receipt Books and Other Controlled Forms**

63. The control over receipt books and other controlled forms as reported at paragraph 62 of my Annual Report for 1969 has not improved. The unsatisfactory features range from the non-presentation of receipt books for inspections and monthly returns from branch offices to the Ministries or Departments concerned and the improper maintenance of Registers of Controlled Forms.

### **Verification of Cash Balances**

64. 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.

65. 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 regard to Post Offices. The question of selection of personnel with regard to the Board of Survey for Post Offices as mentioned at paragraph 64 of my 1969 Annual Report was not finalised.

### Losses of Cash

66. A list of the cases of cash reported lost during the financial year is at Appendix A(1).

## PUBLIC DEBT

### Borrowing Powers

67. The Government is authorised under Public Loan Ordinance 22/1966 to raise loans not exceeding in the aggregate \$200M for the purpose 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. In addition the Government is authorised to borrow by means of advances from a Bank or by the issue of Treasury Bills as mentioned at paragraph 26 above.

### Amount Outstanding

68. A summary of the Public Debt outstanding at 31st December, 1970 is as follows:—

	Balance at 31.12.69 \$	Adjusted during 1970 Decrease (-)	Raised during 1970 \$	Redeemed during 1970 \$	Balance at 31.12.70 \$
(a) Perpetual Stock — External	239,155	—	—	—	239,155
(b) Long Term Borrowing					
(i) External Loans —					
Funded	30,912,000	—	—	—	30,912,000
Unfunded — U.K. Govt.	68,842,724	—	6,992,126	2,131,422	73,703,428
U.S.A.I.D.	32,080,592	—	8,109,192	—	40,189,785
Canadian	5,070,039	—	4,684,745	—	9,754,782
I.B.R.D.	65,900	—	545,772	—	611,672
I.D.A.	—	—	731,632	—	731,632
Others	4,108,015	—	—	555,572	3,552,443
(ii) Internal Loans —					
Funded	38,753,565	—	14,848,650	66,325	52,735,890
Unfunded	19,806,435	—	237,475	1,753,333	18,290,577
<b>TOTAL — Perpetual and Long Term</b>	<b>199,878,428</b>	<b>—</b>	<b>35,349,592</b>	<b>4,506,652</b>	<b>230,721,367</b>
(c) Short Term Borrowing					
Internal — Treasury Bills	18,689,986	(733,498)	140,357,980	132,151,500	26,162,967
Bank of Guyana Overdraft	10,055,506	—	—	1,470,444	8,585,061
	<b>228,623,920</b>	<b>(733,498)</b>	<b>175,707,570</b>	<b>138,128,597</b>	<b>265,469,395</b>

In addition the sum of \$74,881 (£15,585.58) British Guiana (Demerara Railway) Permanent Annuities are registered in the books of the Crown Agents, and the sum of \$379,200 is shown in the accounts of the Accountant General as advanced from the Crown Agents' Joint Consolidated Fund.

69. **International Bank for Reconstruction and Development The International Development Association.** An outstanding amount of \$4,338,000 in respect of non-negotiable and non-interest bearing notes issued by the Government to the International Bank for Reconstruction and Development (US\$1,440,000 – G\$2,880,000) and the International Development Association (US\$729,000 – G\$1,458,000) is shown on Statement 12 Outstanding Loans or Credits guaranteed by Government. I am of the opinion that the value of these notes should be shown on the Statement of Public Debt. This matter is under correspondence.

70. **Caribbean Development Bank** (US\$120,000 – \$240,000G) A promissory note of \$240,000 (US\$120,000) issued to the Caribbean Development Bank in connection with the purchase of shares in that Bank has not been included in the Statement of Public Debt.

#### **External Loans – Unfunded**

71. **U.K. Government Development Loans.** The error of \$48,000 mentioned in paragraph 69 of my 1969 Annual Report was not adjusted in the 1970 accounts, hence the balance of \$73,703,428 has again been overstated by this amount.

72. **United States Agency for International Development (USAID).** The amount of \$40,189,785 has been understated by the sum of \$101,183 as a result of the amount of the loan relating to U.S. PL480 – Title I Sales Agreement being understated by \$130,507 and USAID Private Investment Fund being overstated by \$29,324 when compared with the balance of \$2,267,542 shown in the account of the Trustee – Bank of Guyana.

#### **Internal Loans Funded**

73. **Treasury Savings Certificates.** The attention of the Accountant General has been drawn to a difference of \$34,960 between the figure of \$2,428,266 shown in the Public Debt Statement and that of the General (Main) Ledger \$2,393,306.

#### **Internal Loans Unfunded**

74. **Guyana Savings Bonds.** The attention of the Accountant General has been drawn to a difference of \$550.00 between the figure of \$231,011 shown on the Public Debt Statement and that of the General (Main) Ledger: \$230,461.

#### **Short-Term Borrowings**

75. **Treasury Bills.** The amount of \$140,357,980 relating to Treasury Bills Receipts does not agree with the amount \$140,606,000 shown in the Statement of Short Term Borrowings as the sum of \$248,020 relating to discounts was not reflected in the Treasury Bill Ledger Account. The accuracy of the balance as at 31st December, 1970 against this item is subject to the comment at paragraph 35 above.

## Payment of Public Debt and Service Charges.

76. **Funded Loans.** Sinking Funds are being provided for the repayment of the loans described as "Funded" These funds are managed by the Crown Agents as Trustees. The total of the Sinking Funds' investments including Supplementary Sinking Funds as at 31st December, 1970 as summarised in the Statement of Public Debt was as follows:-

	Ledger Value \$	Market Value \$
Internal Loans	13,460,206	12,800,093
External Loans	14,539,581	13,829,692
	<u>27,999,787</u>	<u>26,629,785</u>

The attention of the Accountant General has been drawn to a number of differences between the figures shown at the Ledger value of the Sinking Funds in respect of several loans as shown in the Statement of Public Debt and those shown in the General (Main) Ledger.

77. **Unfunded Loans.** The loans described as "Unfunded" are repaid by annual payments except during the period of grace allowed by the loan agreements.

78. **Expenditure for Year.** 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 \$15,522,591 made up as follows:-

	\$
Sinking Fund contributions including Supplementary Sinking Funds	— 2,224,158
Annual Repayments	— 4,440,328
Interest including permanent annuities	— 8,856,252
Other Service charges	— 1,853
	<u>15,522,591</u>

## STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND

### Loans to University Students.

79. As mentioned at paragraph 49 and 81 of my 1968 and 1969 Annual Reports respectively 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 continued in 1970. 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.



## **Loans to Municipalities and Local Authorities**

80. As reported at paragraph 77 of my Annual Report in 1969 I am still not in the position to satisfy myself that the Statement of Loans and Advances reflects the true positions in respect of Loans granted to and repayments made by Towns, Local Government Districts and other Local Authorities.

## **Loans to Public Institutions**

81. There has been no improvement in the Capital repayments of loans to Public Institutions. The loan to the Boy Scouts Association was converted into a grant in 1969 and should therefore not appear in the Statement.

## **Loans to Public Corporations and Boards**

82. At paragraph 79 of my 1969 Annual Report mention was made of the fact that a decision had been taken to convert the loans made to Public Corporations into equity capital. At the date of this Report I have not been informed whether the shares or stock have been issued by the Public Corporations.

## **Loans to Co-operative Societies**

83. The situation as reported at paragraph 88 of my 1969 Annual Report remained unchanged. It has been observed that loans were made to certain Co-operative Societies. Such loans have, however, not been included in this Statement.

## **Loans to other Statutory Bodies**

84. The repayments in respect of the loans to other Statutory Bodies are not being made promptly. In some cases some of the loans have not been repaid within the stipulated period.

## **GENERAL COMMENTS**

85. 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 correction and that he has taken action where necessary to make the necessary corrections in the accounts for the succeeding financial year.

## **REVENUE**

86. **Outturn of Revenue.** The total estimated annual revenue as shown in the Annual Estimates was \$194,069,800 (Current \$128,137,800 and Capital \$65,932,000). The revenue received during the year amounted to \$173,360,085 (Current \$133,025,434 and Capital \$40,334,651) 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 net shortfall of \$20,709,715 or approximately 10.7% on the revised estimated revenue. The excess of \$4,887,634 on the Current Estimates and the shortfall of \$25,597,349 on the Capital Estimates of revenue was approximately 3.8% and 38.8% respectively.

87. **Arrears of Revenue** The Principal Receivers of Revenue and all officers charged with the supervision of the collection of revenue are required to submit half-yearly returns showing the state of the arrears in the collection of revenue. I have not received such returns for the financial year ended 31st December, 1970.

88. **Control of Revenue.** At paragraphs 59 and 85 of my 1968 and 1969 Annual Reports respectively 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 1970. 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

89. The attention of the Accountant General has been drawn to the over and under expenditure on several Subheads under Head 67, Ministry of Finance – Public Debt. In the circumstances I am of the opinion that the Statement of Statutory Expenditure does not reflect the true position.

90. **Outturn of Expenditure.** The amount shown in the Annual Estimates as the anticipated statutory expenditure for 1970 was \$22,125,994. The National Assembly was, during the financial year, apprised of increases totalling \$839,852. The accuracy of the actual expenditure of \$23,102,560 as shown on the Statement of Statutory Expenditure is subject to the comment at paragraph 89.

### APPROPRIATION

91. **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 \$194,918,174 (Current \$106,643,823 and Capital \$88,274,351). The authorities for the expenditure, other than Statutory, incurred during the year were as follows:-

Authority	Current \$	Capital \$	Total \$
Appropriation Act, 1970	94,310,058	79,138,000	173,448,058
Financial Paper - 2/70 Resolution No. LVI passed on 13th February, 1970	35	—	35
Financial Paper 3/70 Resolution No. II passed on 27th April, 1970	186,200	234,271	420,471

Financial Paper 4/70 Resolution No. III passed on 27th April, 1970	4,000,000	—	4,000,000
Financial Paper 5/70 Resolution No. XIV passed on 26th June, 1970	96,476	112,000	208,476
Financial Paper 6/70 Resolution No. XV passed on 30th June, 1970	3,886,384	2,575,998	6,462,382
Financial Paper 7/70 Resolution No. XXV passed on 1st December, 1970	4,164,670	6,214,082	10,378,752
	<u>106,643,823</u>	<u>88,274,351</u>	<u>194,918,174</u>

The actual expenditure for the year (Excluding Statutory Expenditure of \$23,102,560) relating to the Appropriation Accounts totalled \$158,779,293 (Current \$102,682,376 and Capital \$56,096,917) which was \$36,138,881 or approximately 18.5% less than the total Revised Estimates for the year. The under expenditure on the Revised Current and Capital Estimates was \$3,961,447 and \$32,117,434 or approximately 4% and 20% respectively.

### SUPPLEMENTARY APPROPRIATION BILL

92. The aggregate amount of \$21,470,116 authorised by Resolutions passed by the National Assembly as indicated at paragraph 91 above has not been included under appropriate heads in a Supplementary Appropriation Bill. A similar situation exists with regards to the years 1966 to 1969.

93. **Excess 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 Expenditure	Amount Authorised by Contingencies Fund Advances
	\$	\$	\$	\$
Head 10 – Guyana Defence Force	6,404,820	7,446,103	1,041,283	—
Division VI – Public Service Ministry	365,000	458,641	93,641	136,500
Head 12 – External Affairs	2,786,550	3,078,557	292,017	14,600
Division VII – External Affairs	376,100	396,299	20,199	—
Head 14 – Economic Development Interior	455,452	461,790	6,338	—
Head 18 – Information and Culture	899,240	906,464	7,244	—

Division X – Information and Culture	34,000	93,636	59,636	–
Head 34 – Communications T. & H. Dept.	2,600,000	2,633,675	33,675	–
Head 37 – Works and Hyd. Annually Recurrent	8,401,087	9,072,287	671,200	70,000
Head 38 – Education	3,842,569	4,513,376	670,807	–
Division XVIII – Education	2,741,280	3,410,910	669,630	10,647
Head 43 – Technical Institute	535,409	628,124	92,715	–
Head 46 – Bishop's High School	235,843	237,356	1,513	–

The incurring of expenditure in excess of the Revised Estimates and the amount authorised by Advances from the Contingencies Fund on the above Heads, shows a lack of appreciation of the control exercised by Parliament over public funds. At paragraph 89 of my 1969 Report I drew attention to a similar situation.

94. **Unauthorised Excesses on Subheads** There were excesses on 261 Subheads in the Appropriation Accounts amounting to \$8,966,228 as compared with 163 totalling \$4,714,528 in 1969. A summary of the Subheads exceeded under each Head is shown at Appendix B and the excess on each Subhead is shown under the relevant Appropriation Account. The amount of the excess expenditure on each Subhead authorised by the Minister of Finance to be met by advances from the Contingencies Fund, is indicated on the Appendix.

95. **Statement of Excess Expenditure** A statement of excess expenditure for the financial year under review has not yet been laid before the National Assembly. A similar situation exists with regards to the years 1966 to 1969.

96. **Liabilities not settled at the end of the financial year.** Liabilities reported as not settled during the financial year totalled \$354,572. Discharge of these liabilities within the year of account would have resulted in further excesses on 41 Sub-heads and in excesses on 13 others which showed savings. A statement showing the relevant sub-heads is at Appendix C. In May 1969, the Ministry of Finance authorised Accounting Officers to pay accounts remaining outstanding at the end of a financial year without first obtaining the approval of the Accountant General as required by Financial Regulation 122. The Accounting Officers were, however, required to submit a complete list of accounts remaining unpaid at the end of a financial year to the Accountant General not later than 31st March of the following year and for a copy of such list to be submitted to me. I am not in a position to satisfy myself that the lists submitted by the Accounting Officers included all accounts remaining unpaid as at 31st December, 1970.

97. **Unpresented Vouchers.** Vouchers totalling \$12,396,339 were not presented for audit in support of the expenditure reflected in the Appropriation Accounts for the financial year. Of this total \$10,106,324 related to vouchers paid by the Crown Agents and Other Governments and not presented by the Ministries concerned.

98. **Control over the use of telephones.** As regards paragraph 94 of my 1969 Annual Report the position remains the same and again in the circumstances I am not in a position to ascertain whether all calls paid for were made on public business.

99. **Control of Expenditure.** The position regarding the Vote Accounts of several Ministries and Departments not under ministerial control, not being properly kept or reconciled monthly with the Appropriation Accounts as mentioned at paragraph 93 of my 1969 Annual Report continued in 1970. 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.

## STORES AND OTHER PUBLIC PROPERTY

### CONTROL OF STORES

100. **Classification of Stores.** Articles, merchandise, or commodities, including equipment purchased by Ministries and Departments not under ministerial control are generally accounted for as follows:—

- (a) Unallocated Stores relating to those items purchased in the first instance from a token vote for issue to works and services which are required to meet the cost of the items.
- (b) Allocated Stores relating to those items purchased and charged direct to final expenditure. Issues of such items are made as and when required for use.
- (c) Permanent Stores such as motor vehicles, tractors, machinery, tools and furniture purchased and charged direct to final expenditure.
- (d) Immediate use Stores relating to those items purchased for immediate use on works and services.

101. **Stores Accounting.** As mentioned at paragraph 95 of my 1969 Annual Report proper stores records were not maintained in most Ministries. A similar situation obtained in 1970.

102. **Stock Verification.** Every Ministry or Department not under ministerial control is required to verify at least annually the stock held at the Stores under its control. Such verification may be carried out by Stock Verifiers appointed for such purpose, and in the absence of Stock Verifiers by Departmental Boards of Survey. In several Ministries and Departments evidence of stock verification has not been seen. In some Ministries and Departments verification of all items in stock has not been carried out at least once annually. In the circumstances I am not in a position to satisfy myself as to the accuracy of the stocks held at the Stores.

103. **Vehicle Log Books.** These records were not properly kept by most Ministries and in some cases such books were not maintained. It is therefore not possible to ascertain whether the vehicles were used solely on Government's business and that the fuel consumption and the quantities of lubricants used in the servicing of such vehicles were reasonable.

104. **Unserviceable stores.** As a result of the many cases of the cannibalisation of unserviceable vehicles, it has been suggested to the Secretary to the Treasury that the procedures to be followed should be clearly outlined.

105. **Losses from stores.** A list of the items reported lost from Stores in the financial year is at Appendix A(2).

106. **Accidents.** A list of accidents reported as occurring during the financial year is at Appendix A(3).

## **OTHER GOVERNMENT PROPERTY AND CONTROL OF GOVERNMENT BUILDINGS**

107. **Quarters.** A register of all Government quarters is required to be maintained by the Ministry of Works, Hydraulics and Supply. In 1969 quarters were allocated to the Ministries concerned and such Ministries were required to keep a register of the quarters allocated to them. When such quarters are no longer needed by a Ministry, they are required to be handed back to the Ministry of Works, Hydraulics and Supply for reallocation. The Registers required to be maintained by the Ministry of Works, Hydraulics and Supply and other Ministries were not properly kept and in some cases no registers were maintained.

108. **Buildings other than Quarters.** A register of buildings other than quarters owned by the Government was not properly maintained by the Ministry of Works, Hydraulics and Supply.

## **ACCOUNTS OF MINISTRIES AND DEPARTMENTS NOT UNDER MINISTERIAL CONTROL OFFICE OF THE PRESIDENT**

### **APPROPRIATION ACCOUNTS Unauthorised Excess**

109. One subhead was overspent by \$65.20 as set out at Appendix B without the approval of the National Assembly.

### **Liabilities not Settled**

110. Liabilities listed by the Department as not settled at the close of the financial year totalled \$945.75 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in a further excess of \$111.80 on the subhead already exceeded.

### **Errors in Classification**

111. Expenditure totalling \$360.20 was charged to Head 1 Subhead 6 Upkeep of Guyana House instead of Head 1 Subhead 3 Miscellaneous. The Accounting Officer informed me that sufficient funds did not exist on the Miscellaneous vote to accommodate the expenditure.

## **Expenditure Control**

112. **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.

113. **Head 1 Subhead 1 Personal Emoluments.** The Salaries Control Register required to be kept for the purpose of enabling supervisory officers to verify the accuracy of the payroll at the time of its certification was not kept up to date.

## **JUDICIARY**

### **APPROPRIATION ACCOUNTS**

#### **Unauthorised Excesses**

114. Three subheads were overspent by \$4,157.93 as set out at Appendix B without the approval of the National Assembly.

#### **Liabilities not Settled**

115. Liabilities listed by the Department as not settled at the close of the financial year totalled \$4,069.97 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 three subheads and in an excess on another subhead which showed savings.

#### **Errors in Classification**

116. Errors in classification totalling \$8,450.18 as set out at Appendix D have been admitted by the Accounting Officer as too late for adjustment.

#### **Unpresented Vouchers**

117. Vouchers relating to cash payments made by the Accountant General \$2,409.65, Sub Treasury \$6.00 and other Governments \$407.04 were not presented for audit in support of expenditure totalling \$2,822.69.

## **Expenditure Control**

118. **Vote Accounting.** In certain Judicial Districts the entries in the Vote Accounts were not initialled by the supervisory officers. This check is required to be carried out in accordance with financial instructions. Evidence of reconciliation of the Vote Accounts of certain Judicial Districts with the records at Headquarters was not seen. I have not received monthly statements of reconciliation between the Vote Accounts and the Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

119. **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.

120. **Head 2 Subhead 6 Telephones. Head 3 Subhead 4 Telephones.** The 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 all the expenditure was properly authorised.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

121. **Loss of stores.** One case of loss of stores valued \$650 as set out at Appendix A (2), was reported in respect of the related financial year.

## REVENUE ACCOUNTS

### Revenue Control

122. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts and the Revenue Records maintained by the 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.

123. **Fines Registers.** At certain Judicial District Offices there was no evidence that Fines Registers were checked to ensure that they were properly kept and that the revenue shown as collectible and collected was accurately recorded. The unsatisfactory manner in which the Fines Register was maintained at the Supreme Court of Judicature, as reported on at paragraph 107 of my 1969 Report, continued during 1970.

124. **Control of Case Jackets.** The position brought to attention at paragraph 109 of my 1969 Report also obtained in 1970. In several Magistrates Judicial District Offices large numbers of case jackets have not been presented for audit inspection despite assurances given by the Principal Receiver of Revenue that greater security will be exercised over them. 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.

125. **Issue of Commitment Warrants.** In several Magistrate Judicial District Offices instances were observed where there was considerable delay in the issue of commitment warrants after the time given for payment of fines had expired.

126. **Rent Register.** A register has not been kept as required by financial instructions for the proper control of quarters and the collection of rent.

127. **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

128. **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.

129. **Advance Accounts.** As mentioned in my 1969 Report the Advances Ledger was not kept up-to-date. The position remained the same in 1970.

130. **Deposit Accounts.** The Statement of Deposit Accounts as at 31st December, 1970 submitted by the Accountant General showed that there were sixteen accounts with debit balances totalling \$97,726.13. There were also twenty-eight accounts with credit balances totalling \$51,956.82 which remained static throughout the year.

## GENERAL ACCOUNT

### Accounting Control

131. **Control and accounting for General Receipts and Receipt Books.** Several unsatisfactory features with regard to the control over the receipt and issue of general receipt books as mentioned in my 1969 Report were also observed in respect of records relating to 1970. Receipt books received from the Accountant General's Department were not brought to account in the Register of Receipt Books. Receipt books issued to the Sub-Registry Officer were not always acknowledged. Several books were not produced for audit inspection. I have drawn the attention of the Registrar to instances where receipts were not prepared and issued in accordance with financial instructions.

132. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed a debit balance of \$15,228.14 in respect of imprests operated by this Department. The Registrar, Supreme Court of Judicature has been asked to state what action has been taken to reconcile his records with those of the Accountant General.

## OTHER ACCOUNTS

### SUPREME COURT OF JUDICATURE

133. **Courts' Accounts** The attention of the Registrar, Supreme Court of Judicature has been drawn to instances where the accounts of the Courts were not properly written up and kept. Attention has also been drawn to the fact that a satisfactory system of internal check was not in operation.

### MAGISTRATES' COURTS

134. **Courts' Accounts.** The attention of the Registrar, Supreme Court of Judicature has been drawn to cases where moneys received by the Clerks of Courts and

remaining undrawn for six months after their receipt have not been paid over to the Accountant General. Attention has also been drawn to the fact that the accounts of the Clerks of Courts were generally not properly kept.

135. **Collecting Officers' Accounts.** Attention of the Registrar, Supreme Court of Judicature has been drawn to the fact that the accounting records of the Collecting Officers relating to Orders for maintenance made by Magistrates were generally not properly kept.

## GENERAL REMARKS

136. **Security arrangements.** Attention was drawn to the need for making offices more secure, for providing cashiers' cages where none exists and adequate facilities for the safe custody of important records and documents.

## PARLIAMENT

### APPROPRIATION ACCOUNTS

#### Liabilities not Settled.

137. Liabilities listed by the Department as not settled at the close of the financial year totalled \$10,948.67 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in an excess on the provision in respect of one subhead.

#### Unpresented Vouchers.

138. Vouchers relating to cash payments made by the Accountant General were not presented for audit in support of expenditure totalling \$1,820.00.

#### Expenditure Control

139. **Head 4 Subhead 1 – Personal Emoluments.** The 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 for the greater part of the year. For the period that it was maintained, it was not kept in accordance with financial instructions.

140. **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 all the expenditure on this subhead was properly authorised.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

141. **Deposit Fund Accounting.** I have not seen evidence of reconciliation between the Department'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.

# OMBUDSMAN

## APPROPRIATION ACCOUNTS

### Unauthorised Excess.

142. One subhead was overspent by \$27.83 as set out at Appendix B without the approval of the National Assembly.

### Liabilities not Settled

143. Liabilities listed by the Department as not settled at the close of the financial year totalled \$48.16 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in an excess on the provision in respect of one subhead which showed savings.

### Unpresented Vouchers

144. Vouchers relating to cash payments made by the Accountant General were not presented for audit in support of expenditure totalling \$220.77.

### Expenditure Control

145. **Head 6 Subhead 1 – Personal Emoluments.** The 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.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

146. **Advances.** An Advances Register required to be kept in accordance with financial instructions to record personal advances made to officers, was not maintained.

## PUBLIC AND POLICE SERVICE COMMISSIONS

### APPROPRIATION ACCOUNTS

### Unauthorised Excesses.

147. Two subheads were shown as overspent by \$706.76 as set out at Appendix B. The Accounting Officer has informed me that these excesses were due to misallocations.

### Unpresented Vouchers

148. Vouchers relating to cash payments made by the Accountant General

\$8,120.09 and Crown Agents \$4,088.66 were not presented for audit in support of expenditure totalling \$12,208.75.

## **PUBLIC PROSECUTIONS**

### **APPROPRIATION ACCOUNTS**

#### **Liabilities not Settled.**

149. Liabilities listed by the Department as not settled at the close of the financial year totalled \$2,175.52 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in an excess on the provision in respect of one subhead.

#### **Expenditure Control**

150. **Head 8 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.

### **DEPOSITS FUND ACCOUNTS**

#### **Accounting Control**

151. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Department's Advances 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.

## **PRIME MINISTER**

### **APPROPRIATION ACCOUNTS**

#### **Unauthorised Excesses**

152. The sum of \$3,932,683.94 was overspent on eleven subheads and the sum of \$66,865.40 was spent on three subheads for which no provision existed resulting in a total of \$3,999,549.34 as set out at Appendix B. Of this total the sum of \$204,286.58 was covered by advances which were authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/71 dated 29th March, 1971. The excess expenditure of \$3,795,262.76 on eight subheads has not yet been approved by the National Assembly. The incurring of expenditure which resulted in an excess of \$1,041,283.23 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.

#### **Appropriation-in-Aid**

153. A sum of \$58,000 was shown in the 1970 Annual Estimates under Head 10 - Guyana Defence Force as estimated receipts from the issue of farm produce. I have

been informed that the value of the farm produce totalled \$36,317.36. However, only the sum of \$119.66 was shown as receipts from this source in the Appropriation Accounts.

### **Liabilities not Settled**

154. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$49,608.60 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 six subheads and in an excess on another subhead which showed savings.

### **Errors in Classification**

155. Errors in classification totalling \$1,145.88 as set out at Appendix D have been admitted by the Accounting Officer as too late for adjustment.

### **Unpresented Vouchers**

156. Vouchers relating to cash payments made by the Crown Agents \$1,167.86 and Sub-Treasuries \$22,002.59 were not presented for audit in support of expenditure totalling \$23,170.45.

### **Expenditure Control**

157. **Vote Accounting.** The Vote Accounts kept at the Central Accounting Unit, the Community Development Division, the Pay and Records Office of the Guyana Defence Force and the Guyana Youth Corps, Tumatumari indicated that proper control was not exercised over votes or allocations. 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.

158. **Head 9 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.

159. **Head 9 Subhead 11 – Clerical Assistance, District Officers.** It has been observed that salaries and wages were paid from this vote to persons who were neither clerical employees nor attached to District Offices.

## **DEPOSITS FUND ACCOUNTS**

### **Accounting Control**

160. **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 Accounts.

161. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1970, submitted by the Accountant General showed that two Deposit Accounts operated by this Ministry, remained static throughout the year.

## GENERAL ACCOUNT

### Accounting Control

162. **Collection Procedures.** Certain shortcomings in the procedures for the collection and disposal of public moneys were observed. Acknowledgements for certain amounts entered in a Remittance Book were not seen. The initials of the cashier and the supervising officer were not affixed as required by financial instructions. There were breaks in the sequence in which receipts were issued and in some cases general receipts were not seen in support of amounts entered in Collector's Cash Book/Statements. General Receipt Books were not produced for audit examination and there were instances where partly used General Receipt Books were put away among completely used ones.

163. **Controlled forms.** Adequate control was not exercised over the receipt, issue, use and custody of controlled forms at certain Divisions. At some of the Divisions, a Register of Controlled Forms was not kept.

164. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed a net credit balance of \$80,374.07 in respect of imprests operated by this Ministry. This amount represents the difference between two accounts with debit balances totalling \$619,498.06 and two other accounts with credit balances totalling \$699,872.13. In the absence of a statement of the Composition of the Standing Imprest and supporting certificates it could not be determined how the Standing Imprest was accounted for and as regards the other Imprests to what extent they were short or over retired. The Permanent Secretary has been asked to state what action has been taken to reconcile his records with those of the Accountant General.

165. **Paymasters' Advances Account.** The Annual Statement of Paymasters' Advances Account as at 31st December, 1970 submitted by the Accountant General showed that the Account operated by the Ministry has a debit balance of \$134,879.13. Information has been sought as to whether this Account has been reconciled and cleared.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores.

166. **Purchasing of stores.** The unsatisfactory situation brought to attention at paragraph 135 in my 1969 Annual Report regarding the non-compliance with Tender Board procedures with regard to purchases of stores continued in 1970.

167. **Stores Accounting.** The unsatisfactory manner in which stores were accounted for at the Community Development Division as brought to attention at paragraph 134 of my 1969 Annual Report continued in 1970. It has been observed that a large quantity of paint was purchased by the Guyana Defence Force in 1970. At the time of inspection in August 1971 a considerable quantity of this paint was still on hand and there was loss due to improper storage.

168. **Controlled Forms.** It has been observed that a number of Local Purchase Order Books and Combined Requisition and Issue Voucher Books were on hand and in use by the Community Development Division. A Register of Controlled Books was not produced by the Community Development Division for inspection. It has also been observed that several of these books were not recorded in the Register kept by the Central Accounting Unit of the Ministry. A number of Local Purchase Order Books issued by the Central Accounting Unit of the Ministry to the Community Development Division, was not produced for examination.

169. **Loss of stores.** Nine cases of loss of stores valued \$2,067.23 as set out at Appendix A(2), were reported in respect of the related financial year.

170. **Accidents.** Five cases of accidents involving estimated expenditure of \$2,689.00 as set out at Appendix A(3) were reported in respect of the related financial year. In addition compensation in the sum of \$69,355.48 was awarded to private parties. Attention has also been drawn to other cases of accidents, which have not been reported in accordance with financial instructions.

## **PUBLIC SERVICE MINISTRY**

### **APPROPRIATION ACCOUNTS**

#### **Unauthorised Excess**

171. One subhead was overspent by \$96,811.58 as set out at Appendix B. However, this excess was covered by advances which were authorised from the Contingencies Fund and subsequently approved by resolution passed by the National Assembly in Financial Paper No. 1/71 dated 29th March, 1971.

#### **Liabilities not Settled**

172. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$3,350.42 as set out at Appendix C.

#### **Errors in Classification**

173. **Head 11 Subhead 2 — Transport and Travelling.** It was observed that certain travelling expenses totalling \$1,180.64 were met from this vote instead of Division VIII, Ministry of Economic Development Subhead 8 Specialist Assistance. The Accounting Officer, Ministry of Economic Development admitted the misallocations but was unable to effect the adjustment because the provision on the subhead under his control was exhausted.

## Unpresented Vouchers

174. Vouchers relating to cash payments made by other Governments on behalf of the Ministry were not presented for audit in support of expenditure totalling \$21,925.55.

### Expenditure Control

175. **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.

176. **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 all the expenditure on this subhead was properly authorised.

177. **Head 11 Subhead 5 – Library and Publications.** The attention of the Accounting Officer was drawn to the need for greater control to be exercised over the recording, lending and return of library books.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

178. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Ministry's Advances 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.

## GENERAL ACCOUNT

### Accounting Control

179. **Controlled Forms.** A Register of Receipt Books required to be kept in accordance with Financial Regulations, was not maintained.

## MINISTRY OF EXTERNAL AFFAIRS

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

180. Sixteen subheads were overspent by \$356,804.10 and no provision existed on three subheads on which expenditure totalling \$10,600 was incurred as set out at Appendix B. However, the expenditure of \$10,600 on the three subheads as well as \$1,874.09 on another subhead was covered by advances which were authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/71 dated 29th March, 1971. The excess expenditure of



\$354,930.01 on fifteen subheads has not yet been approved by the National Assembly. The incurring of expenditure which resulted in an excess of \$292,016.97 less \$14,600 covered by advances from the Contingencies Fund on Head 12 Ministry of External Affairs and of \$20,199.18 on Division VII Ministry of External Affairs, shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

### **Liabilities not Settled**

181. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$23,300.22 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in further excesses on the provision in respect of four subheads.

### **Errors in Classification**

182. Errors in classification totalling \$15,565 as set out at Appendix D have been drawn to the attention of the Accounting Officer. Of this amount, the sum of \$5,323.72 has been admitted as too late for adjustment.

### **Unpresented Vouchers**

183. Vouchers relating to cash payments made by the Accountant General \$24,942.20, the Crown Agents \$48,235.68 and other Governments \$407.04 were not presented for audit in support of expenditure totalling \$73,584.92.

### **Expenditure Control**

184. **Vote Accounting.** An examination of the Vote Accounts at certain Overseas Missions revealed that allocations made by the Ministry to the Missions were exceeded. From explanations received it appeared that the allocations were inadequate and as such resulted in excesses on several subheads. 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 attesting to the accuracy of the Accounts.

## **REVENUE ACCOUNTS**

### **Revenue Control**

185. At paragraph 152 of my Annual Report attention was drawn to the fact that revenue collected by an Overseas Mission in 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. A similar situation occurred in 1970. I still await information as to whether the amount on deposit in the Savings Account has since been remitted to Headquarters.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

186. **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 balances on the Deposits Fund Accounts.

187. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1970 submitted by the Accountant General showed that one account operated by the Ministry had a debit balance of \$169,273.76. An explanation has been requested.

## GENERAL ACCOUNT

### Accounting Control

188. **Collection procedures.** The unsatisfactory features brought to attention at paragraph 154 of my 1969 Annual Report regarding the collection, recording and disposal of amounts received, continued in 1970.

189. **Imprests.** The unsatisfactory features brought to attention at paragraph 155 of my 1969 Annual Report regarding the maintenance of prescribed records, accounting for the various Imprests both at Headquarters and at certain Overseas Missions, considerable delays in recouping imprests, accounting for Standing Imprests and retiring of Special Imprests and the utilisation of certain Special Imprests for purposes other than those for which provided, continued in 1970. The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed a net debit balance of \$166,387.31 in respect of Imprests operated by the Ministry. This balance represented the difference between eight accounts with debit balances totalling \$170,607.31 and two accounts with credit balances totalling \$4,220. The Permanent Secretary has been asked to state what action has been taken to reconcile the Ministry's balances with those of the Accountant General's Department.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores

190. **Accident.** One accident involving expenditure of \$2,487.42 as set out at Appendix A(3) was reported in respect of the related financial year.

## OTHER ACCOUNTS

191. **Students Contingencies and Amenities Funds.** There has been no change in the position mentioned at paragraphs 156 and 157 of my 1969 Annual Report as regards the submission for audit of the Financial Statements in respect of the Students' Contingencies and Amenities Fund operated by two Overseas Missions and the paying in of the sum of \$5,100 to revenue. Consequently the Statements and Accounts have not been laid before the National Assembly.

# MINISTRY OF ECONOMIC DEVELOPMENT

## APPROPRIATION ACCOUNTS

### Unauthorised Excesses

192. The sum of \$679,074.41 was overspent on twenty-three subheads and the sum of \$8,504.73 was spent on two subheads for which no provision existed as set out at Appendix B. Of the total excess expenditure of \$687,579.14, the sum of \$286,000 was covered by advances which were authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/1971 dated 29th March, 1971. The excess expenditure of \$401,579.14 on twenty-five subheads has not yet been approved by the National Assembly. The incurring of expenditure which resulted in an excess of \$6,337.57 on 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

193. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$1,486.81 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.

### Unpresented Vouchers

194. Vouchers relating to cash payments made by the Accountant General \$133,324.86, Crown Agents \$47,549.41, Sub-Treasuries \$203,214.75 and other Governments \$16,970.91 were not presented for audit in support of expenditure totalling \$401,059.93.

### Expenditure Control

195. **Vote Accounting.** An examination carried out at the Accounts Branch of the Ministry revealed that the Vote Accounts were not properly maintained. In most instances, the columns relating to Net Expenditure, Total Expenditure and Outstanding Liabilities and Balance Available were not written up and there were excesses on several subheads, indicating a breakdown of financial control.

196. **Head 13 Subhead 1 – Personal Emoluments.** I am not satisfied that proper control over the payment of salaries was exercised. 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 kept. It appears that lack of proper communication between the Records Section and the Salaries Section regarding the movement of staff and/or the termination of their services, has resulted in several cases of overpayments.

197. **Head 13 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 all the expenditure on this subhead was properly authorised.

198. **Head 13 Subhead 11 – Statistical Surveys.** There was a departure from the accepted policy whereby the Ministry of Works, Hydraulics and Supply arranges and negotiates the tenancy and pays the rental of buildings occupied by Government from Head 37 Ministry of Works, Hydraulics and Supply Subhead 8 Rental of Premises. The building rented by the Ministry of Economic Development was occupied by the Co-operative Division of that Ministry but the rental of \$5,400 was met from Head 13 – Subhead 11 Statistical Surveys. This expenditure appears to be a deliberate misallocation.

199. **Head 13 Subhead 24 – National Insurance.** An inspection of the records in September, 1970, revealed that the approved procedures relating to the operation of the National Insurance Scheme were not followed. There were several cases where employees were not registered under the Scheme. The balance on the Imprest Account provided for the purchase of National Insurance Stamps was \$23,597.33 in excess of the amount of the Imprest although Government's contributions in several instances were not deposited in the Imprest. In the circumstances it has not been possible to ascertain the true expenditure which should have been charged to this Subhead and whether there would have been an excess on the voted provision.

200. **Division VIII – Subhead 2 – Industrial Development.** The provision under this subhead was intended for the purpose of continuing the development of industrial estates and commercial firms, participation in joint ventures, purchase of debentures in respect of the Daily Chronicle, Ltd., establishment of a Shrimp Trawling Company and the East Coast Bus Service (Guyana Transport Services). Grants were made to the Guyana Development Corporation from this subhead. However, the narration on the vouchers relating to the grants did not provide sufficient information regarding the purposes for which they were intended to be utilised by the Guyana Development Corporation.

201. **Division VIII – Subhead 3 Co-operative Development.** The sum of \$16,000 was paid to the Guyana Co-operative Credit Society Limited for the purpose of providing loans to two Co-operative Societies. At 31st December, 1970, the loans were not made by the Co-operative Credit Society Limited and were treated as capital reserve of that Society. It has also been observed that grants totalling \$80,658 were made to the Guyana Co-operative Union, Limited and a sum of \$168,391 was paid to a commercial Bank by the Ministry as a result of Government's guarantees in respect of advances made by that Bank to certain Co-operative Societies. Information regarding the conditions to be satisfied for the making 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, as mentioned at paragraph 116 of my 1969 Annual Report, has not been provided. The Ministry was requested to furnish me with a list of the loans and grants made to Co-operative Societies as at 31st December, 1970. At the date of this report a reply has not been received. It has also been observed that the salaries of several officers with posts similarly designated as those shown under Head 13 Subhead 1 Personal Emoluments, were charged to this Subhead.

202. **Division VIII – Subhead 8 – Specialist Assistance.** The provision under this subhead was to meet the counterpart contribution to technical assistance and salaries, allowances and other expenses in connection with technical assistance. However I have been informed that Government decided to recruit skilled Guyanese from abroad as sufficient and suitable assistance was not being obtained from foreign countries and for the salaries of such recruits to be met on a short term basis from this subhead. It has however been observed that provision on this subhead was used to meet the salaries of employees such as Temporary Clerical Assistants, Temporary Clerks and Messengers, thereby supplementing the authorised Establishment of the Ministry. I have been informed that action was being taken to regularise the position of some of these employees by charging their salaries to other appropriate subheads and to effect transfers as quickly as possible.

203. **Division VIII – Subhead 18 – Resettlement.** The Accounting Officer has not provided a list of the projects financed or being financed from this subhead or maintained a suitable record of expenditure on each project. The authority for making of grants and advances to the Guyana Co-operative Union, Ltd. was not produced. The total of the grant and advances made to the Union for this subhead in 1970 totalled \$884,822.83. I am of the opinion that the Union was not properly organised to carry out large projects with the result that there was a general breakdown of financial control and administration which could lead to the perpetration of irregularities and the use of funds for purposes other than those for which intended.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

204. **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.

205. **Deposits.** The Statement of Deposits Accounts as at 31st December, 1970, submitted by the Accountant General showed that one account operated by this Ministry had a debit balance of \$1,001.50.

206. **Advances.** The Advances Register was not properly maintained and kept up-to-date.

## GENERAL ACCOUNT

### Accounting Control

207. **Collection Procedures.** Several unsatisfactory features in the collecting, disposing and accounting for public monies at Headquarters and certain outlying districts were observed. Remittance books were not kept properly and checked regularly. Collections were not brought to account promptly and, in some cases, were utilised in making advances and other disbursements. Many half-monthly Collector's Cash Book/Statements were on hand for considerable periods instead of being submitted promptly to the Accountant General. Acknowledgements by the

Accountant General in respect of several half-monthly remittances were not produced for examination.

208. **Controlled Forms.** The requisitioning of General Receipt Books and Cheque Books was not done in the prescribed manner. At Headquarters it was observed that General Receipt Books in use were not recorded in the Receipt Book Register, and at a District Administration Office, one General Receipt Book was not produced for examination, while several General Receipt Books were not recorded in the Receipt Book Register.

209. **Imprests.** Several unsatisfactory features were observed in connection with the operation of the Imprest Accounts. Advances to several officers were made without proper authority and there were many cases of repayments not being made promptly. Official receipts were not obtained from the Paymaster at Matthew's Ridge for advances made to him from the Imprest. Similarly, official receipts were not issued to the Paymaster for cash and vouchers submitted by him in settlement of advances. Proper records were not maintained to indicate that all advances were duly accounted for. Imprest Cash Books were not written up-to-date and reconciled promptly with bank statements. There was considerable delay in the recoupment of Imprest and vouchers for 1969 and 1971 were utilised in the retirement of one of the 1970 Imprests. The Statement of balances on Imprest Accounts as at 31st December, 1970, submitted by the Accountant General showed a net debit balance of \$31,257.70 in respect of Imprests operated by the Ministry.

210. **Sub-Treasury Lethem.** The unsatisfactory features brought to attention set at paragraph 180 of my 1969 Annual Report, continued in 1970. Advances were still being made from funds of the Sub-Treasury. Consequently the physical cash in hand at the Sub-Treasury was not the same as that shown in the Cash Book. The suggestion that advances should be made from an Imprest rather than from the funds from the Sub-Treasury has not been implemented. The transactions recorded in the Sub-Accountant's Cash Book for the period 15th to 31st May, 1970, have not been reflected in the relevant Revenue, Appropriation and other Accounts for the financial year. Hence the cash and bank balances at the Sub-Treasury at the end of the financial year do not agree with the Statement of Distribution of Cash Balances prepared by the Accountant General.

211. **Sub-Treasury Mabaruma.** The position with regard to the cheques which were encashed by the Sub-Treasury in December, 1967, and dishonoured by the Bank as reported at paragraph 181 of my 1969 Annual Report, remained the same. The suggestion that advances should be made from an Imprest and not from the Sub-Treasury funds has not been implemented.

212. **Loss of cash.** One case of loss of cash in the sum of \$111.11 as set out at Appendix A(1), was reported in respect of the related financial year.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores

213. **Purchasing of stores.** There were several instances of non-compliance

with Tender Board procedures with regard to the purchases of stores. Attention was drawn to the improper manner in which Local Purchase Orders were prepared and issued to suppliers.

214. **Stores Accounting.** An examination of the Library records at Headquarters revealed that books were on loan for considerable periods and that further loans were made to borrowers who had not returned books previously borrowed. Several books which should have been in the Library were not produced for audit. Attention was drawn to the absence of an inventory of furniture and equipment in respect of Headquarters.

215. **Vehicle Log Books.** Examination of the Vehicle Log Books maintained by the Ministry revealed that there was lack of supervision and control over the use of vehicles. Many instances have been observed where journeys made were not authorised and the purposes of the journeys were not always stated. Monthly returns of the performances of the vehicles were not prepared. I am not in a position to ascertain whether all journeys were undertaken solely on official business.

216. **Loss of stores.** Four cases of loss of stores valued \$519.52 as set out at Appendix A(2) were reported in respect of the related financial year.

217. **Accidents.** Three cases of accidents involving expenditure of \$240.52 as set out at Appendix A(3) were reported in respect of the related financial year.

#### OTHER ACCOUNTS

218. **Amerindian Purposes Fund.** The books and accounts for the Amerindian Purposes Fund for 1970 have not been presented for audit. The last audit certificate was issued for the year 1964.

219. **District Account Lethem.** Attention was drawn to the considerable delay in the reconciliation of the bank account and to the fact that the account was overdrawn.

220. **Lethem and Kamarang Trade Stores.** The books and accounts for the Lethem and Kamarang Trade Stores for 1970 have not been presented for audit. The accounts for these Stores were last audited for year ended 31st January, 1968 and 31st January, 1969 respectively.

#### PUBLIC CORPORATIONS

221. **Guyana Development Corporation.** All Permanent Secretaries were requested by the Secretary to the Treasury during 1970 to provide me with a copy of the audited annual accounts in respect of any public Corporation under their control. However, the Ministry has not furnished me with a copy of the annual audited accounts for the financial year ended 31st December, 1970, in respect of Guyana Development Corporation. In the circumstances it has not been possible to ascertain whether all grants and loans made by the Ministry to that Corporation were reflected in its accounts. It should be mentioned that, during the year, Guyana Development

Corporation entered into an agreement for the acquisition of two-thirds interest in the firm H. B. Gajraj, Ltd.

## **ATTORNEY GENERAL**

### **APPROPRIATION ACCOUNTS**

#### **Unauthorised Excesses**

222. Seven subheads were overspent by \$6,388.80 as set out at Appendix B without the approval of the National Assembly.

#### **Liabilities not Settled**

223. Liabilities listed as not settled at the close of the financial year totalled \$719.53 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 two subheads.

#### **Unpresented Vouchers**

224. Vouchers relating to cash payments made by the Accountant General \$30,313.61 and Crown Agents \$3,290.96 were not presented for audit in support of expenditure totalling \$33,604.57.

#### **Expenditure Control**

225. **Vote Accounting.** Proper control was not exercised over the Vote Accounts in respect of Head 16 Attorney General – Official Receiver. There were cases of liabilities not entered, entries not initialled by the certifying officer and balances available not recorded. 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.

226. **Head 16 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. Attention was drawn to the unsatisfactory manner in which the Salary Register was kept.

227. **Head 16 Subhead 4 – 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 all the expenditure on this subhead was properly authorised.

### **REVENUE ACCOUNTS**

#### **Revenue Control**

228. **Revenue Accounting.** Apparent short and non-collection of revenue and the unsatisfactory manner in maintaining the accounting records in the Companies,



Conveyancing and Notarial Sections of the Deeds Registry were brought to attention.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

229. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Department'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.

## OFFICIAL RECEIVER, PUBLIC TRUSTEE AND STATE SOLICITOR

### REVENUE ACCOUNTS

#### Revenue Control

230. **Revenue Accounting.** The unsatisfactory situation brought to attention at paragraph 191 of my 1969 Annual Report, continued in 1970.

231. **Arrears of revenue.** A statement of arrears of revenue as at 31st December, 1970 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

232. **Collection Procedures.** The unsatisfactory situation brought to attention at paragraph 193 of my 1969 Annual Report continued in 1970.

233. **Imprest.** The Imprest Cash Book was not properly maintained and the relevant financial instructions were not observed.

### OTHER ACCOUNTS

234. The unsatisfactory situation brought to attention at paragraph 195 of my 1969 Annual Report, in respect of the accounts of the Crown Solicitor, Public Trustee and Official Receiver, continued in 1970.

## MINISTRY OF INFORMATION AND CULTURE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

235. Seven subheads were overspent by \$122,909.77 as set out at Appendix B without the approval of the National Assembly. The incurring of expenditure which

resulted in an excess of \$7,243.97 on Head 18 Ministry of Information and Culture and of \$59,636.01 on Division X Ministry of Information and Culture shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

### **Liabilities not Settled**

236. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$18,579.12 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 four subheads and in excesses on three other subheads which showed savings.

### **Errors in Classification**

237. Errors totalling \$6,475.60 as set out at Appendix D have been drawn to the attention of the Accounting Officer. Of this amount, the sum of \$3,501.16 has been admitted as too late for adjustment.

238. **Head 18 Subhead 8 Purchase and Production of Films, Photographs and Other Visual Aids; and Subhead 15 Processing of Technical Information.** The Accounting Officer agreed with the observation that the salaries of Drivers/Projectionists fell within the ambit of Subhead 19 Publishing and Publicising instead of the above Subheads to which they were charged. The amount of the misallocations totalled \$6,088.41.

239. **Head 18 Subhead 15 – Processing of Technical Information.** It has been observed that the salaries of employees engaged exclusively on the maintenance of vehicles were charged to this Subhead rather than Subhead 12 Operation and Maintenance of Motor Vehicles. The amount misallocated has not been determined.

### **Unpresented Vouchers**

240. Vouchers relating to cash payments made by the Accountant General \$12,880.92, the Crown Agents \$137,106.96 and Other Governments \$399.24, were not presented for audit in support of expenditure totalling \$150,387.12 .

### **Expenditure Control**

241. **Vote Accounting.** The Vote Accounts were not properly written up and kept in accordance with financial instructions. I have not received monthly reconciliation statements 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.

242. **Overtime.** It has been brought to the attention of the Accounting Officer that overtime work was not properly authorised, supervised and controlled and

that certain employees were paid at rates higher than the official rates. Information has been sought as to the total amount overpaid, and the manner of recovery.

243. **Travelling and Subsistence.** It has been observed that there were cases where officers were refunded the cost of meals and in addition paid the relevant rates of subsistence allowances or the cost of their boarding and lodging. There were also cases where officers were paid the actual cost of meals instead of the subsistence allowance payable when they are away from headquarters on duty for less than a day. The Accounting Officer has been requested to discontinue these practices and to recover the amounts overpaid.

244. **Head 18 Subhead 1 – Personal Emoluments.** It has been observed that the salary of the Principal Information Officer was not met from this Subhead but from funds relating to the Guyana Broadcasting Service. In the circumstances the expenditure under this Subhead has been understated.

245. **Head 18 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 all the expenditure was properly authorised.

246. **Head 18 Subhead 10 – Broadcasting (General).** It has been observed that the cost of operation of the vehicles handed over to the Guyana Broadcasting Service continued to be met from this Subhead.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

247. **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.

248. **Advances.** The Advances Register required to be kept in respect of advances granted to officers, was not properly maintained. The position regarding the clearance of the advance of \$80,450 made to the Permanent Secretary to meet the operational expenses of the Guyana Broadcasting Service as mentioned in my two previous Annual Reports remained the same.

## GENERAL ACCOUNT

### Accounting Control

249. **Collection Procedures.** Certain shortcomings in the procedures for the collection and disposal of public moneys were observed. Returns of the Unused Receipts were not submitted in accordance with financial instructions.

250. **Controlled Forms.** Adequate control was not exercised over the receiving, issuing and custody of controlled forms.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores

251. **Stores Accounting.** The unsatisfactory situation regarding the accounting for publications and other items of stores as reported at paragraph 201 of my 1969 Annual Report, continued in 1970. It has been observed that a master inventory and sectional inventories were not kept and vehicles were not marked to render them identifiable as Government property.

252. **Vehicle Log Books.** These records were not kept in respect of several vehicles. Monthly returns on the performance of the vehicles were not prepared. In the circumstances I am not in a position to ascertain whether all journeys were undertaken solely on official business.

253. **Motor Vehicle Workshop.** The reference to the authority for the establishment of a workshop at this Ministry was requested, since Ministries should use the workshop facilities provided by the Ministry of Works, Hydraulics and Supply. The Permanent Secretary informed me that a small workshop was established in the light of necessity for the Ministry's staff to be effectively mobile at all times. He further stated that the procedures for the Ministry of Works, Hydraulics and Supply to repair the vehicles were impracticable, and the delays experienced were detrimental to the smooth running of the Ministry's programme. It has however been observed that proper job records were not maintained so as to ascertain the cost of repairs, time taken, and disposal of unserviceable parts.

254. **Loss of stores.** One case of loss of stores valued \$300.00 as set out at Appendix A(2) was reported in respect of the financial year.

255. **Accidents.** No accident was reported in respect of the financial year but it is understood that a vehicle was involved in a major accident.

## OTHER ACCOUNTS

### Guyana Broadcasting Service

256. **Accounts for 1968 to 1970.** The Accounts for Guyana Broadcasting Service for the years 1968 to 1970 were not submitted for audit.

### Design and Graphics

257. **Accounts.** A new institution called Design and Graphics was established in the financial year under the control of the Ministry. The accounts for the period 1st February to 31st December, 1970, were audited by this Department. Several suggestions were made with the object of improving financial control and procedures.

# MINISTRY OF HOME AFFAIRS

## APPROPRIATION ACCOUNTS

### Unauthorised Excesses

258. The sum of \$277,542.29 was overspent on thirty-two subheads and an amount of \$845.40 was spent on a subhead for which no provision existed resulting in a total of \$278,387.69 as set out at Appendix B. Of this total the sum of \$200,547.77 was covered by advances which were authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/71 dated 29th March, 1971. The excess expenditure of \$77,839.92 on twenty-eight subheads has not yet been approved by the National Assembly.

### Appropriations-in-Aid

259. It was the intention that the expenditure under Head 21 – Ministry of Home Affairs – Prisons Subhead 14 Bakery and Head 24 Ministry of Home Affairs – Probation and Welfare Service Subhead 12 Bakery of \$92,337.02 and \$10,636.51 respectively should be met by Appropriations-in-Aid under Head 24 Ministry of Home Affairs – Prisons, Subhead 101 Issues of Bread and Head 24 Ministry of Home Affairs – Probation and Welfare Service, Subhead 101 Issues of Bread. It has, however, been observed that the actual receipts under the Appropriations-in-Aid Subheads were \$69,225.10 and \$11,233.61 respectively.

### Liabilities not Settled

260. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$8,793.93 as set out at Appendix C.

### Unpresented Vouchers

261. Vouchers relating to cash payments made by the Central Accounting Unit \$412,418.38, Crown Agents \$266,474.80, Sub-Treasuries \$2,973.73. Other Government \$678.67 were not presented for audit in support of expenditure totalling \$682,545.58.

### Expenditure Control

262. **Vote Accounting.** The attention of the Accounting Officer was drawn to the unsatisfactory manner in which Vote Accounts were kept at the Central Accounting Unit and at certain constituent departments of the Ministry. There were instances of gross under-estimation of liabilities, entries not initialled in accordance with financial instructions and columns 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.

263. **Personal Emoluments.** The Salary Registers were not satisfactorily kept.

In several instances the dates of appointments, increment and cessation of salaries of officers were not recorded in the Register.

264. **Expenditure on Services of a Confidential Nature.** Head 20 – Subhead 19 Prevention and Detection of Crime \$35,058 and Subhead 28 – Security Precautions \$116,777. The particulars of expenditure incurred under these subheads were not subject to my examination.

265. **Grants Received from Aid Donors.** It has been observed that the value of commodities received as grants from certain aid donors, was not brought to account against the appropriate vote in accordance with financial instructions.

266. **Head 19 Subhead 5 – Telephones.** Trunk Call Registers required to be kept in accordance with instructions issued by the Public Service Ministry were not maintained at Headquarters and certain District Offices. In the circumstances, I am not in a position to satisfy myself that all the expenditure on this subhead was properly authorised.

267. **Head 24 Subhead 5 – Dietary.** Arising out of an audit examination of the accounts of the Essequibo Boys' School the Accounting Officer agreed to re-examine the diet scale.

## REVENUE ACCOUNTS

### Revenue Control

268. **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.

269. **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

270. **Deposits Fund Accounting.** The unsatisfactory situation regarding the reconciliation of the Deposits Fund Accounts as reported at paragraph 225 of my 1969 Annual Report, continued in 1970. In the circumstances it has not been possible to ascertain whether the balances on the accounts are correct.

271. **Deposits.** Attention was drawn to instances where refunds of amounts deposited were made without reference being made to the original entries. As a result it was not possible to verify whether the amounts refunded were actually on

deposit. The Statement of Deposit Accounts as at 31st December, 1970 submitted by the Accountant General showed that six accounts remained static throughout the year, five with credit balances totalling \$4,791.07 and one with a debit balance of \$3,122.41.

## GENERAL ACCOUNT

### Accounting Control

272. **Collection Procedures.** Attention was drawn to several instances where the approved procedures for the issue of receipts, the conducting of auction sales, and the disposal of moneys collected were not followed.

273. **Establishment Bank Account — Police Department.** Several unsatisfactory features relating to the operation of the Establishment Bank Account were observed. There was no indication that the Cash Book and monthly bank reconciliation statements were checked by a senior officer. Official receipts were not issued for several amounts brought to account in the Cash Book. There were instances where signatures were not affixed to the vouchers as evidence of receipt of payment and where payments were made on vouchers not properly certified. An examination carried out in 1973 revealed that salaries totalling \$21,979.49 in respect of the period 1968 to 1970 remained unpaid.

274. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed a debit balance of \$13,662.40 in respect of Imprests operated by this Ministry. In the absence of supporting certificates and a Statement of the Composition of the Standing Imprest it could not be determined whether the Standing Imprest has been properly accounted for and the other Imprests fully retired. The Permanent Secretary has been asked to state what action has been taken to reconcile his records with those of the Accountant General.

275. **Loss of cash.** Four cases of loss of cash totalling \$7,628.89 as set out at Appendix A(1), were reported in respect of the financial year.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores

276. **Stores Accounting.** The unsatisfactory features brought to attention at paragraph 220 of my Annual Report for 1969, continued in 1970.

277. **Unserviceable stores.** Unserviceable vehicles have not been examined promptly by a Board of Survey and many such vehicles were cannibalised without the requisite authority. With respect to vehicles of the Fire Department, the Permanent Secretary explained that an overall shortage of ambulances and fire fighting appliances necessitated the interchanging of parts from unserviceable to serviceable vehicles in order to maintain an efficient service. Arising out of an examination in August 1970, the Permanent Secretary was asked to explain why the Launch Atkinson which was

withdrawn from service since March, 1969, was not examined by a Board of Survey with a view to its disposal. In April, 1973, I was informed that it was found unseaworthy by a Board of Survey and that arrangements were being made for its disposal. I am of the view that there has been inordinate delay in dealing with this matter.

278. **Vehicle Log Books.** Examination of the Vehicle Log Books maintained by the constituent Departments of the Ministry revealed that there was lack of supervision and control over the use of vehicles. Evidence that checks were carried out by supervising officers was not seen and several instances were observed where journeys undertaken had not been properly authorised. In the circumstances it could not be ascertained whether the performance and fuel consumption of the vehicles were satisfactory.

279. **Police Central Workshop.** The operation of this Workshop was not satisfactory. Requisitions for parts to be used were prepared after the jobs were completed and in many cases they were not attached to the job sheets. Parts purchased and recorded as used on particular vehicles were not shown on the job sheets, some of the job sheets indicated that parts were taken from one vehicle and used on another. It has been observed that there were cases where repairs to vehicles were carried out by private individuals and firms although the Workshop was established to undertake such services.

280. **Loss of stores.** Five cases of loss of stores valued \$2,045.02 as set out at Appendix A(2), were reported in respect of the financial year.

281. **Accidents.** Forty cases of accidents involving estimated expenditure of \$18,604.71 as set out at Appendix A(3) were reported in respect of the financial year. Attention was drawn to the fact that at least eight other accidents occurred within the financial year.

## **MINISTRY OF LOCAL GOVERNMENT**

### **APPROPRIATION ACCOUNTS**

#### **Unauthorised Excess**

282. One subhead was overspent by \$40.73 as set out at Appendix B without the approval of the National Assembly.

#### **Liabilities not Settled**

283. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$3,338.31 as set out at Appendix C.

#### **Unpresented Vouchers**

284. Vouchers relating to cash payments made by the Accountant General \$8,271.62 and Crown Agents \$485.90 were not presented for audit in support of expenditure totalling \$8,757.52.



## Expenditure Control

285. **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 Officers attesting to the accuracy of the accounts.

286. **Head 25 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 introduced.

287. **Head 25 Subhead 2 – Transport and Travelling.** This Subhead included expenditure in the sum of \$1,659.93 in respect of maintenance of motor vehicles. It has been suggested that a suitable Subhead to accommodate this type of expenditure should be created.

288. **Head 25 Subhead 5 – Telephones.** Trunk Call Records required to be kept in accordance with instructions issued by the Public Service Ministry were not maintained at Headquarters and certain District Offices. In the circumstances, I am not in a position to satisfy myself that all the expenditure was properly authorised.

## DEPOSITS FUND ACCOUNTS.

### Accounting Control

289. **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 Deposit Fund Accounts.

290. **Deposits.** The Statement of Deposits Accounts as at 31st December, 1970 submitted by the Accountant General showed that one account operated by this Ministry had a debit balance of \$700.00. There were also four accounts with credit balances totalling \$3,790.77 which remained static throughout the year.

## GENERAL ACCOUNT

291. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed that the Imprests operated by the Ministry have been over-retired to the extent of \$6,439.06. In the absence of a statement of Composition of the Standing Imprest of \$2,420 and supporting certificates, it could not be determined that the Standing Imprest has been properly accounted for.

# MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

## APPROPRIATION ACCOUNTS

### Unauthorised Excess

292. The sum of \$523,626.10 was overspent on thirty subheads and the sum of \$22,340.41 was spent on six subheads for which no provision existed thereby resulting in a total excess of \$545,966.51 as set out in Appendix B. Of this total the sum of \$269,994.55 was covered by advances which were authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/71 dated 29th March, 1971. The excess expenditure of \$275,971.96 on thirty-five subheads has not yet been approved by the National Assembly.

### Liabilities not Settled

293. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$2,866.45 as set out at Appendix C.

### Errors in Classification

294. Errors in classification totalling \$5,052.68 as set out at Appendix D have been admitted by the Accounting Officer as too late for adjustment.

295. **Head 27 Subhead 2 – Transport and Travelling.** The expenditure shown under this subhead has been understated by the sum of \$5,587.45 which was incorrectly charged to Head 27 Subhead 15 (\$1,568.65), 28 (\$972.26), 31 (\$2,511.77), 33 (\$200.59), 35 (\$190.97) and 37 (\$143.21). The Accounting Officer explained that due to the inadequacy of the provision on Subhead 2 Transport and Travelling instructions were issued to charge the expenditure on travelling and subsistence to the subheads mentioned above. Such instructions were contrary to normal accounting procedures.

296. **Head 27 Subhead 15 – Veterinary Preventive Measures.** It has been drawn to attention that expenditure totalling \$39,547.69 in connection with the operation of Ranches in the Rupununi was improperly charged to this Head and Subhead.

297. **Division XIII Subheads 16 – Diversification & Development of Agriculture, 17 – Land Development Projects and 22 Soesdyke/Mackenzie Land Development Project.** Attention was drawn to cases where expenditure on services undertaken by the Ministry on behalf of private parties, including Co-operative Societies and Global Agri-Industries, Ltd. was charged to the above subheads. The expenditure charged to these subheads appear to have been misallocated. Information has been sought as to whether deposits were made for the jobs undertaken or whether the amounts expended were recovered.

### Unpresented Vouchers

298. Vouchers relating to cash payments made by the Central Accounting

Unit \$552,953.43, Crown Agents \$302,121.64, Sub-Treasuries \$46,887.95 and other Governments \$6,298.27 were not produced for audit in support of expenditure totalling \$908,261.29.

### Expenditure Control

299. **Vote Accounting.** The Vote Accounting records at Headquarters and certain District Offices were not satisfactorily kept and in several Districts expenditure was incurred without authority being obtained from Headquarters. 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.

300. **Personal Emoluments.** The 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. Attention was also drawn to the unsatisfactory manner in which the Salary Registers were written up and preserved and to the lack of reconciliation between these Registers and the Vote Accounts. I am therefore not in a position to satisfy myself entirely as to the accuracy of the payroll and the expenditure on Personal Emoluments and as to whether the returns of employees' emoluments submitted to the Commissioner of Inland Revenue were accurate.

301. **Head 26 Subhead 5 – Telephones.** A Trunk Call Register required to be kept in accordance with instructions issued by the Public Service Ministry was not maintained at certain District Offices. In the circumstances, I am not in a position to satisfy myself that all the expenditure was properly authorised.

## REVENUE ACCOUNTS

### Revenue Control

302. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue Registers and the Revenue Accounts of the Permanent Secretary as Principal Receiver of Revenue. In the circumstances I am not in a position to satisfy myself that all the revenue collected has been properly brought to account in his Revenue Account.

303. **Revenue Registers.** A Register of quarters under the control of the Ministry and a Register of surcharges have not been maintained. As a result it could not be verified whether all revenue collectible from these sources has been collected.

304. **Aid in Kind.** I have not been informed as to whether the value of gifts totalling \$63,959.22 received by this Ministry from another Government has been recorded in the accounts in accordance with financial instructions.

305. **Arrears of Revenue.** Statements of Arrears of Revenue as at 31st December, 1970 have not been received from all Collectors of Revenue in the Ministry. As a result the total arrears could not be determined. Despite some attempt by the Ministry to collect arrears of revenue a substantial amount still remained outstanding in

respect of the Black Bush Polder Scheme and certain other Land Development Schemes. I have not been informed of any change in the position of the arrears owing by farmers at the date of take-over of the Pure Strain Seed Padi Scheme by the Guyana Rice Corporation as mentioned at paragraph 265 of my 1969 Annual Report.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

306. **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.

307. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1970 submitted by the Accountant General showed that three accounts operated by this Ministry had debit balances totalling \$2,841.08. There were also four accounts with credit balances totalling \$605.35 which remained static throughout the year.

308. **Advances.** The Statement of Advances as at 31st December, 1970 submitted by the Accountant General showed that there were three accounts with credit balances totalling \$6,920.90.

## GENERAL ACCOUNT

### Accounting Control

309. **Collection Procedures.** An examination of the Collectors' Chart during the year indicated that a number of Collectors had not submitted their half-monthly Collectors' Cash Book/Statement. Certain aspects of internal control over the Remittance Books at Headquarters and a District Office were not observed and there were instances of considerable delay in bringing to account in the Cash Book at Headquarters cash received from the Collectors. Consequently, I am not satisfied that proper control has been exercised over the collection of public monies.

310. **Controlled Forms.** Proper control was not exercised over controlled forms. Many General Receipt Books, shown as unissued in the Register of Controlled Forms were not produced. Of those produced several were not entered in the Register. The attention of the Permanent Secretary was also drawn to the fact that responsibility for controlled forms was assigned to a very junior employee.

311. **Imprests.** Examination of the accounts relating to the Imprests revealed several instances of lack of internal control. Advances were outstanding for long periods and further advances were made although previous ones had not been cleared. The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed a net debit balance of \$1,310.53 in respect of the Imprest operated by this Ministry. In the absence of a Statement of the Composition of the Standing Imprest and supporting certificates it would not be determined whether the Standing Imprest has been accounted for and the other Imprests have been fully retired. The Permanent Secretary has been asked to state what action has been taken to reconcile his records with those of the Accountant General.

312. **Paymasters' Advances.** The Annual Statement of Paymasters Advances as at 31st December, 1970 submitted by the Accountant General showed that there were three accounts with debit balances totalling \$92,773.60 and one account with a credit balance of \$267.38, resulting in a net debit balance of \$92,506.22. Information has been sought as to whether these accounts have been reconciled and cleared. I am not aware of the action taken to clear the sum of \$993,562.56 as outstanding as at 31st December, 1969 as mentioned at paragraph 272 of my 1969 Annual Report.

313. **National Insurance Scheme.** The attention of the Permanent Secretary was drawn to instances where the regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith, were not observed. These include failure to keep appropriate records, to purchase and affix stamps to cards and to exercise proper supervision.

314. **Sub-Accountant's Cash Account.** It has been drawn to the attention of the Accountant General that the Statement of Distribution of Cash Balances prepared by him showed a balance of \$251,041.14 as at 31st December, 1970, whereas there was a 'nil' balance in the Ministry's Cash Account.

315. **Loss of cash.** One case of loss of cash in the sum of \$165.16, as set out at Appendix A(1), was reported in respect of the related Financial year.

## STORES & OTHER PUBLIC PROPERTY

### Control of stores

316. **Controlled Forms.** Proper control was not exercised over Local Purchase Order Books and Combined Requisition and Issue Voucher Books. Many of these books shown as unissued in the Register of Controlled Forms were not produced. Of those produced several were not entered in the Register. The attention of the Permanent Secretary was drawn to the fact that responsibility of controlled forms was assigned to a very junior employee.

317. **Preventative Maintenance of Vehicles and Equipment.** It has been suggested that a system of periodic maintenance be carried out on vehicles and equipment so as to prevent unnecessary wear and tear and other mal-functioning. The Permanent Secretary has agreed to introduce such a system.

318. **Unserviceable stores.** Attention was drawn to cases where vehicles and equipment were cannibalised without the requisite authority. There was delay in disposing of vehicles and very poor prices were obtained when they were sold eventually at public auction.

319. **Loss of stores.** Twelve cases of loss of stores totalling \$2,124.64 as set out at Appendix A(2), were reported in respect of the related financial year.

320. **Accidents.** Five cases of accidents involving estimated expenditure of \$3,210.56 as set out at Appendix A(3) were reported in respect of the related financial year.

## PUBLIC CORPORATIONS

### Guyana Marketing Corporation

321. **Accounts.** All Permanent Secretaries were requested by the Secretary to the Treasury during 1970 to provide me with a copy of the audited annual accounts in respect of Public Corporations under their control. However, the Ministry has not furnished me with a copy of the annual audited accounts for the financial year ended 31st December, 1970 in respect of the Guyana Marketing Corporation. In the circumstances it has not been possible to ascertain whether all grants and loans made by the Ministry were reflected in the Corporation's accounts.

322. **Interest on Debenture.** The accumulated interest owing at 31st December, 1970 on the debenture of \$1,102,108 issued to Government totalled \$501,988.

323. **Rates and Taxes.** The Corporation has not yet repaid Government the sum of \$97,786 representing rates and taxes for the years 1964 to 1970 paid to the City Council on behalf of the Corporation.

### Guyana School of Agriculture

324. **Accounts.** The audited accounts for the financial years ended 31st December, 1970 disclosed a deficit of \$65,086 after taking in account the Government subsidy of \$155,000. As a result the accumulated surplus of \$391,460 as at 31st December, 1969 was reduced to \$326,374 as at 31st December, 1970.

## MINISTRY OF TRADE

### APPROPRIATION ACCOUNTS

#### Liabilities not Settled

325. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$370.80 as set out at Appendix C.

#### Expenditure Control

326. **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.

327. **Head 31 Ministry of Trade 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 all the expenditure was properly authorised.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

328. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Advances and Deposits Accounts kept by the Permanent Secretary and those of the Accountant General. In the circumstances I am not in a position to satisfy myself as to the accuracy of the accounts relating to the Deposits Fund.

329. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1970 submitted by the Accountant General showed that one account operated by this Ministry had a debit balance of \$93,332.68. There were also three accounts with credit balances totalling \$188,126.82 which remained static throughout the year.

## GENERAL ACCOUNTS

### Accounting Control

330. **Collecting Procedures.** The position with regard to the non-compliance with certain financial instructions relating to the collection and accounting for monies received by the Ministry as reported at paragraph 256 of my 1969 Annual Report remained the same.

## OTHER ACCOUNTS

### External Trade Bureau

331. **Audit of Accounts.** The External Trade Bureau was established as a separate Institution under the control of the Ministry in July, 1970. The accounts as at 31st December, 1970 were submitted for audit in December, 1971. Several errors of omission and commission were observed in the accounts. A qualified Audit Certificate was issued in February, 1972.

## MINISTRY OF COMMUNICATIONS

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

332. Twelve subheads were overspent by \$159,693.01 as set out at Appendix B without the approval of the National Assembly. The incurring of expenditure which resulted in an excess of \$33,675.45 on Head 34 – Ministry of Communications – Transport and Harbours Department shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

#### Liabilities not Settled

333. Liabilities listed as not settled at the close of the financial year totalled \$1,268,85 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. It has been observed that a liability of \$65,957 in respect of Division XV Subhead 25 Rehabilitation of Timehri Airport was not included in the list of unpaid accounts for the financial year. The settlement of this liability would have resulted in a further excess on the subhead.

### **Expenditure Control**

334. **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.

335. **Personal Emoluments.** A Salary Control Register required to be kept in accordance with instructions issued by the Accountant General in April, 1969, for the purpose of enabling the officers at the time of certifying the payroll to verify its accuracy, was not introduced.

336. **Payment of Overtime to Clerical Officers.** The unsatisfactory position regarding the control of overtime work performed by officers attached to the Central Accounting Unit as reported at paragraph 292 of my 1969 Annual Report continued in 1970. In the circumstances, the progress made in bringing records in arrears up-to-date was not satisfactory even though the number of officers who worked overtime exceeded that authorised by the Public Service Ministry. The overtime payments for the years 1969 and 1970 were \$28,996 and \$23,995 respectively.

337. **Return of Emoluments to Commissioner of Inland Revenue.** A proper record of overtime was not maintained to show the amounts paid to individual officers of the Air Traffic Control Section of the Civil Aviation Department. In the circumstances information was sought as to whether the total amount of overtime paid to each officer was included in the Return of Emoluments to the Commissioner of Inland Revenue for 1970.

338. **Head 32 Subhead 5 Telephones and Head 33 Subhead 4 Telephones.** Trunk Call Registers were not maintained in accordance with the instructions issued by the Public Service Ministry, and further 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.

339. **Division XV Subhead 28 Ogle Aerodrome.** An amount of \$38,000 was paid from this vote as an advance to the Transport and Harbours Department on 21st December, 1970 for the commencement of work in connection with the construction of beacons at Timehri Airport. It was admitted that work to the value of \$38,000 had not been completed in 1970 to justify the entire charge against the 1970 Subhead.

## **REVENUE ACCOUNTS**

### **Revenue Control**

340. **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.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

341. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Advances and Deposits Accounts kept by the Permanent Secretary and those of the Accountant General. In the circumstances I am not in a position to verify the accuracy of the balances on the Deposits Fund Accounts.

342. **Advances.** The Statement of Advance Accounts as at 31st December, 1970 submitted by the Accountant General showed that three accounts reflected credit balances totalling \$1,102,930.

343. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1970 submitted by the Accountant General showed that four accounts had debit balances totalling \$662,767.34.

## GENERAL ACCOUNT

### Accounting Control

344. **Permanent Secretary's Bank Accounts.** As mentioned at paragraph 44 above there was a difference of \$729,339 as at 31st December, 1970 between the Statement of Distribution of Cash and Bank Balances prepared by the Accountant General and that prepared by the Ministry. The attention of the Permanent Secretary was drawn to dishonoured cheques totalling \$2,986.86 which were not cleared during the financial year.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

345. **Stores Accounting.** The unsatisfactory situation regarding the failure of the Permanent Secretary to reply to my memoranda on matters raised consequent upon the examination carried out at the Postal Stores and brought to attention in my two previous reports, remained the same.

346. **Unserviceable stores.** The attention of the Permanent Secretary has been drawn to the unsatisfactory manner in which arrangements were made for the disposal of certain unserviceable stores.

347. **Accident.** One accident involving expenditure of \$175.00 as set out at Appendix A(3) was reported in respect of the related financial year.

## POST OFFICE DEPARTMENT

### Accounting Control

348. **Administration of the Postal Services.** The Postmaster General is responsible for the general control and direction of the system of post and telegraphs established under the Post and Telegraph Act and also for the efficient management of that system.

349. **Collection Procedures.** Instances were observed where receipt numbers were not entered in the Remittance Book kept at the Registry to indicate that moneys received have been brought to account.

350. **Headquarters Accounts.** The reconciliation of the various accounts at Headquarters was seriously in arrears even though overtime work was being done. The importance of prompt reconciliation cannot be overemphasised as it is a means of financial control designed to ensure that the accounts have been faithfully and properly kept and fraud and irregularities are detected promptly.

351. **Cash Account Shortages.** The cash shortages recorded in the Cash Account Shortages Register as at 31st December, 1970 totalled \$9,666.24. This figure which was not reconciled with the relevant Account contained static balances as far back as 1964. I have been informed that action is being taken to clear all the shortages in the Cash Accounts.

352. **Philatelic Bureau – Accounting Arrangements.** The arrangements regarding the accounting for stamps at the Philatelic Bureau did not conform to the requirements of Post Office Instructions. Suggestions have been made for improving internal control.

353. **Loss of cash.** Eleven cases of loss of cash totalling \$6,642.78 as set out at Appendix A(1) were reported in respect of the related financial year.

## REVENUE ACCOUNTS

### Revenue Control

354. **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 revenue collected has been properly brought to account in his Revenue Accounts.

355. **Postal Services.** The revenue obtained from Postal Services has been overstated by \$48,000 relating to Stamp Duty as the necessary adjustment was not made in the Revenue Accounts. It was, however, understated by an amount relating to Commission on certain overseas Money and Postal Orders and Inland Postal Orders which should have been transferred from the relevant Deposit Accounts.

356. **Services Rendered by the Post Office Department to the National**

**Insurance Scheme.** The position with regard to the amount which should be paid by the National Insurance Scheme for services rendered by the Post Office Department as reported at paragraph 316 of my 1969 Annual Report, remained the same.

357. **Arrears of Revenue.** A Statement of Arrears of Revenue has not been received from the Post Office Department. I am not in a position to determine the total arrears of revenue and to ascertain whether effective control has been exercised to ensure prompt and satisfactory collection.

## POST OFFICE SAVINGS BANK

358. **Administration.** The Postmaster General is responsible for the management and control of the Post Office Savings Bank.

359. **Accounts.** Section 12 of the Post Office Savings Bank Act stipulates that the annual audited 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 1970 were submitted for audit on 12th June, 1971. My Report was issued on 23rd July, 1971 and the accounts laid by the Minister of Finance before the National Assembly on 6th March, 1972.

## CIVIL AVIATION DEPARTMENT

### REVENUE ACCOUNTS

#### Revenue Control

360. **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.

361. **Revenue Head IX Subhead 3 — Timehri — Miscellaneous Revenue.** The Permanent Secretary, Ministry of Communications stated that the agreement entered in 1969 between Government and a Company in respect of certain concessions at Timehri International Airport, were subject to the provision of two guarantors acceptable to the Accountant General. I have been informed, however, that the Agreement Guarantee was not executed, and that the arrears of rental arising from these concessions totalled \$5,354.72 as at 31st December, 1970.

362. **Arrears of Revenue.** A Statement of Arrears of Revenue has not been received from the Civil Aviation Department. I am not in a position to determine the total arrears of revenue and ascertain whether effective control has been exercised to ensure prompt and satisfactory collection.

## OTHER ACCOUNTS

### Transport and Harbours Department

363. **Administration.** The General Manager is, subject to any general or special directions of the Minister, responsible for the management of the Transport and Harbours Department.

364. **Accounts.** The 1970 accounts were submitted for audit on 25th March, 1972. My report was issued on 25th September, 1972 and the accounts laid by the Minister of Finance before the National Assembly on 7th August, 1974.

## PUBLIC CORPORATIONS

### Guyana Telecommunication Corporation

365. **Accounts.** The audited accounts for the year ended 31st December, 1970 disclosed a deficit of \$769,672. The accumulated deficit as at 31st December, 1970 was \$1,913,876.

366. **Interest on Debenture.** The accumulated interest owing as at 31st December, 1970 on the debenture of \$6,400,000 issued to Government totalled \$1,717,333.

367. **Advances by the Government.** The sum of \$851,949 representing payments by the Crown Agents from the Government Account on behalf of the Corporation remained outstanding as at 31st December, 1970.

368. **Rates and Taxes.** The Corporation has not yet repaid the Government the sum of \$687,774 representing rates and taxes for the years 1967 to 1970 paid to the City Council on behalf of the Corporation.

369. **Accounts.** The audited accounts for the year ended 31st December, 1970 disclosed a deficit of \$1,129,489. The total accumulated deficit as at 31st December, 1970 was \$1,367,473.

### Guyana Airways Corporation

370. **Interest on Debentures.** The accumulated interest owing at 31st December, 1970 on the debenture of \$930,000 issued to Government totalled \$477,400.

371. **Rates and Taxes.** The Corporation has not yet repaid Government the sum of \$10,289 representing rates and taxes from the years 1963 to 1970 paid to the City Council on behalf of the Corporation.

# MINISTRY OF WORKS, HYDRAULICS AND SUPPLY

## APPROPRIATION ACCOUNTS

### Unauthorised Excesses

372. The sum of \$525,425.74 overspent on twenty-two subheads and the sum of \$179,182.25 spent on five subheads for which no provision existed resulted in a total excess of \$704,607.99 as set out at Appendix B. Of the total excess expenditure of \$704,607.99 the sum of \$70,000 was covered by an advance which was authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/71 dated 29th March, 1971. The excess expenditure of \$634,607.99 on twenty-seven subheads has not yet been approved by the National Assembly. The incurring of expenditure which resulted in an excess of \$671,199.83 on Head 37 Ministry of Works, Hydraulics and Supply – Annually Recurrent, shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

### Appropriations-In-Aid

373. No receipt has been shown in respect of Head 36 Subhead 101 Appropriation made under Subhead 38 of Division XVI and consequently the expenditure on Head 36 has been overstated. The receipts from the issues of stone and unallocated stores totalled \$171,053.56 and \$2,294,396.27 whereas the estimated amounts of \$551,999 and \$2,499,999 are shown in the Annual Estimates against subheads 101 and 102 respectively under Head 37 – Ministry of Works and Hydraulics and Supply – Annually Recurrent. An explanation has been sought for the reasons for the short-fall in the receipts.

### Liabilities not Settled

374. Liabilities listed as not settled at the close of the financial year totalled \$201,770.52 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in further excess on the provision in respect of nine subheads, and in excesses on four other subheads, three of which showed savings.

### Errors in Classification

375. Errors in classification totalling \$35,519.12 as set out at Appendix D have been drawn to the attention of the Accounting Officer. Of this amount, the sum of \$33,853.48 has been admitted as too late for adjustment.

376. **Head 37 Subhead 17 – Maintenance of Plant and Equipment.** Fees received totalling \$20,689.47, being overhead charges on the hire of equipment, were credited to this expenditure subhead instead of to Revenue Head IV – Fees, fines, etc. Subhead 36 – Other. As a result, the excess of \$36,009.61 reflected in the Appropriation Accounts against this expenditure subhead has been understated by \$20,689.47

## Unpresented Vouchers

377. Vouchers relating to cash payments made by the Central Accounting Unit \$52,512.71 and Crown Agents \$596,296.57 were not presented for audit in support of expenditure totalling \$648,809.28

## Expenditure Control

378. **Vote Accounting.** The unsatisfactory position brought to attention in my two previous Annual Reports continued in 1970. The Vote Accounts kept by the Central Accounting Unit and by many Divisions, Sections and District Offices of the Ministry, were not maintained satisfactorily. Monthly financial statements were not submitted promptly to the Headquarters by Sub-Accounting Officers to facilitate proper control of expenditure. I have not received monthly statements of reconciliation between the Accounting Officer's Vote Accounts and his Appropriation Accounts. In the circumstances I am not in a position to satisfy myself as to the accuracy of the Appropriation Accounts.

379. **Interdepartmental Warrants.** The instructions with regard to Interdepartmental Warrants issued by the Accounting Officers of other Ministries in respect of works and/or services to be undertaken by this Ministry were not observed in several instances. Consequently allocations made were exceeded without authority. It has further been observed that works not completed in the previous financial year continued in 1970 by this Ministry without authority as Interdepartmental Warrants were not obtained from the Accounting Officers of the Ministries concerned. Such action has also resulted in certain cases in excesses being incurred in 1970 on the voted provision of the Ministries for which the works were undertaken.

380. **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.

381. **Telephones.** Trunk Call Registers required to be kept in accordance with instructions issued by the Public Service Ministry were not maintained in several Offices of the Ministry. In the circumstances, it could not be ascertained on what basis accounts submitted by the Guyana Telecommunications Corporation were checked. At 31st December, 1970 telephone accounts totalling \$88,954 in respect of the years 1968 to 1970 remained unpaid. It has been observed that a telephone under the control of the Ministry was allocated to a private concern early in 1970 but payments for calls were made by the Ministry. I still await information as to whether the overpayments have been recovered. In the circumstances I am not in a position to satisfy myself that all the expenditure on this subhead has been properly authorised.

382. **Head 37, Subhead 31 – Rates on Government Properties.** The Ministry has been paying rates and taxes for several years to the Municipalities on behalf of certain Public Corporations. The amounts paid in 1970 on behalf of these Corporations from this subhead amounted to \$161,338 which is recoverable from the Corporations.

383. **Division XVI Subhead 38 – Staff and Services, Development Projects.** Expenditure charged to this subhead related to consultants' fees and salaries of staff employed on Development Projects. It has been observed that the expenditure on this subhead has been understated by an amount representing establishment charges which should have been adjusted within the year as budgeted for, under Appropriation-in-Aid Subhead 101 under Head 36 Ministry of Works, Hydraulics and Supply – Establishment.

#### WORKS UNDERTAKEN FOR OTHER MINISTRIES

384. **Division VIII – Subhead 4 – Co-operative Credit Bank.** It has been brought to attention that Tender Board procedures were not observed with regards to work relating to the construction of the Guyana National Co-operative Bank, Linden. A sum of \$8,245.50 was paid to an individual in 1970 although no formal contract existed.

385. **Division XV Subhead 25 – Rehabilitation of Timehri Airport.** It has been observed that the Ministry of Works, Hydraulics and Supply continued work in 1970 on Rehabilitation of the Timehri Airport without obtaining authority by means of an Interdepartmental Warrant from the Ministry of Communications. It has further been observed that no supplementary provision was obtained although it was known that the sum of \$34,000 specifically provided in the Annual Estimates for the payment of retention fees was inadequate.

386. **Division XVIII Subhead 1 – Primary, Multi-lateral and Secondary Schools.** It has been brought to attention that Tender Board procedures were not followed with regard to construction of Kara Kara Government School and that no bills of quantities were prepared or contract entered into with the contractor before commencement of the work.

#### REVENUE ACCOUNTS

##### Error in Classification

387. Revenue in the sum of \$20,689.47 derived from the hire of equipment was incorrectly credited to expenditure Head 37, Subhead 17 – Maintenance of Plant and Equipment instead of revenue Head IV – Fees, Fines, Etc., Subhead 36 – Other.

##### Revenue Control

388. **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 the revenue collected has been properly brought to account.

389. **Head IV Subhead 35 – Pure Water-Supply.** The arrears as reported at paragraph 364 of my Annual Report for 1969 increased to \$488,886 as at 31st December, 1970. The position as regards the collection remained the same.

390. **Head IX Subhead 2 – Timehri – Sale of Electricity.** The decision that the Guyana Electricity Corporation should plan to supply electricity direct to consumers at Timehri as reported at paragraph 366 of my Annual Report 1969 has not been implemented.

391. **Head X Subhead 4 – Sundry Reimbursements.** A further sum of \$161,338.01 has been paid in 1970 by the Ministry in respect of rates and taxes on behalf of Public Corporations. The amount owing by the Corporations as at 31st December, 1970 totalled \$802,405.39

392. **Arrears of Revenue.** The statement of arrears of revenue as at 31st December, 1970 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

393. **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 Permanent Secretary's Advances and Deposits Accounts and those of the Accountant General.

394. **Deposits.** The Deposits Register in respect of Works for Private Parties was not properly kept at certain Division/District Offices of the Ministry and, as a result it could not be verified that the deposits were adequate, that works were completed and that overhead charges had been transferred to revenue. The Statement of Deposit Accounts as at 31st December, 1970 submitted by the Accountant General showed that 205 accounts operated by this Ministry had debit balances totalling \$404,828.68 of which, 80 accounts with balances totalling \$20,421.24 remained static throughout the year. It has been brought to the attention of the Permanent Secretary that the Deposit Accounts relating to the Ministry were not kept up to date.

395. **Advances.** The attention of the Permanent Secretary was drawn to the fact that the balances on Advance Accounts as at 31st December, 1969 were not carried forward in the 1970 Accounts.

## GENERAL ACCOUNT

### Accounting Control

396. **Controlled Forms.** Attention was drawn to certain unsatisfactory features with regard to the control of receipt books in several Offices of the Ministry.

397. **Imprests.** Attention was drawn to several instances where Imprests were not properly operated and accounted for and supervisory checks were not carried out in accordance with financial regulations and instructions. The Statement of Imprest Accounts as at 31st December, 1970, submitted by the Accountant General showed a net credit balance of \$14,699.24. This amount represents the difference



between 26 accounts with debit balances totalling \$124,979.48 and 60 accounts with credit balances totalling \$139,678.72. In the absence of a Statement of the Composition of the Standing Imprests and supporting certificates it could not be determined whether the Standing Imprests were accounted for and to what extent the other imprests were short or over retired. The Permanent Secretary has been asked to state what action has been taken to reconcile his records with those of the Accountant General.

398. **Paymasters' Advances.** Attention was drawn to the need for exercising greater control on the quantum of advances made to Paymasters as well as the need for closer supervision with respect to the issuing and clearing of Paymasters' advances and to the writing up of the Register of Advances to Paymasters. As a result of the explanations given by Paymasters for shortages in accounting for their advances that payments are made under adverse conditions, it has been recommended that consideration should be given to the acquisition of specially built vehicles for the use by them. The annual Statement of Paymasters' Advances as at 31st December, 1970 submitted by the Accountant General showed that there were 28 accounts with debit balances totalling \$1,375,201.34 and 31 accounts with credit balances totalling \$992,582.57 resulting in a net debit balance of \$382,618.77. Information has been sought as to whether the accounts have been reconciled and cleared.

399. **National Insurance Scheme.** The attention of the Permanent Secretary was drawn to instances where the regulations governing the Scheme and the procedures laid down in the financial instructions, were not observed. These instances included failure to keep appropriate records, to purchase and affix stamps to cards and to exercise proper supervision.

400. **Sub-Accountants' Cash Book.** It has been drawn to the attention of the Accountant General that the amount shown on the Statement of Distribution of Cash Balances prepared by him did not agree with the total of the Ministry's Cash and Bank Balances as at 31st December, 1970. The amount on the Statement of Distribution of Cash Balances was \$99,731.18 more than that of the Ministry.

401. **Loss of cash.** Thirty-one cases of loss of cash totalling \$6,526.40 as set out at Appendix A (1) were reported in respect of the related financial year.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores.

402. **Purchasing of stores.** The unsatisfactory situation brought to attention in paragraph 350 of my 1969 Annual Report regarding the non-compliance with Tender Board procedures continued in 1970.

403. **Controlled Forms.** The situation brought to attention in my two previous reports continued in 1970. There were cases where several Combined Requisition and Issue Vouchers were not produced for audit.

404. **Allocated Stores: Stores Accounting.** Attention was drawn to instances where stores records were not maintained at certain District Offices of the

Ministry in accordance with Stores Regulations and Instructions. There were cases where entries were not made in Stores Ledgers and issues were not supported by issue vouchers.

405. **Allocated Stores: Storekeeping.** There were instances where stores were loaned without proper authority and where items on loan were not returned promptly. Several slow moving and dormant items, as well as parts for equipment no longer in use in a District were observed. Empty drums on which deposits to the value of \$2,124 were made, were not returned to the suppliers.

406. **Workshops.** It has been observed that there was considerable delay in effecting repairs to vehicles and equipment. At certain Workshops historical records relating to vehicles and equipment were not kept. All job cards were not produced and of those produced the dates of commencement and completion of jobs as well as the cost of material and labour were not entered.

407. **Unallocated Stores — Stores Accounts.** The Stock balance as at 31st December, 1970 was shown as \$1,285,720 which exceeded the authorised limit of \$750,000. The Statement of reconciliation revealed differences between the Appropriation Accounts and the Stores Accounts. Apparent overstocking of certain items, the existence of slow moving items and inadequate storage arrangements were drawn to attention.

408. **Stone Crushing Plant — Makouria.** The financial statements for the years 1966 to 1970 in connection with the operation of the Stone Crushing Plant have not been submitted for audit.

409. **Loss of stores.** One hundred and twenty-eight cases of loss of stores valued \$9,119.14, as set out at Appendix A (2), were reported in respect of the related financial year.

410. **Accidents.** Sixty-five cases of accidents involving estimated expenditure of \$32,733.46 as set out at Appendix A(3) were reported in respect of the related financial year.

#### OTHER MATTERS

411. **Returns to Commissioner of Inland Revenue re Contracts Awarded.** The attention of the Permanent Secretary was drawn to the fact that the Returns of Contracts Awarded and payments to contractors were not submitted to the Inland Revenue Department in accordance with financial instructions.

412. **Security Arrangements.** It has been drawn to attention that in certain Offices of the Ministry, adequate precautions were not taken over the preservation and security of essential accounting records and supporting documents.

## OTHER ACCOUNTS

### Drainage and Irrigation Board

413. **Accounts.** The accounts of the Drainage and Irrigation Board for the years 1968 to 1970 have not yet been submitted for audit.

### Sea Defence Project

414. **Accounts.** The Annual Financial Statements for 1970 were not presented for audit as required by the Loan Agreement for the Sea Defence Project between the Government and the International Bank for Reconstruction and Development.

## MINISTRY OF EDUCATION

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

415. The sum of \$1,725,122.31 was overspent on twenty-three subheads and the sum of \$8,397.62 was spent on four subheads for which no provision existed thereby resulting in a total excess of \$1,733,519.93 as set out at Appendix B. Of this total the sum of \$8,204.13 was covered by an advance which was authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/71 dated 29th March, 1971. The excess expenditure of \$1,725,315.00 on twenty-six subheads has not yet been approved by the National Assembly. The incurring of expenditure which resulted in an excess of \$670,807.36, \$92,714.79, \$1,513.05 and \$658,982.93 on Head 38 Ministry of Education, Head 43 Ministry of Education Technical Institute, Head 46 Ministry of Education Bishops' High School and Division XVIII Ministry of Education, respectively shows that due regard was not paid to the control which is exercised over the use of public funds.

#### Liabilities not Settled

416. A list of liabilities not settled within the financial year was not submitted in accordance with financial instructions. I am therefore not in a position to ascertain whether there were further excesses on the subheads which have been exceeded or excesses on any other subheads which showed savings.

#### Errors in Classification

417. Errors totalling \$10,596.30 as set out at Appendix D were brought to the attention of the Accounting Officer. Of this amount, the sum of \$2,574.21 has been admitted as too late for adjustment.

418. **Head 38 — Subhead 1 — Personal Emoluments.** Salaries totalling \$10,724.75 paid to open vote staff were misallocated to this subhead.

419. **Head 38 Subhead 2 – Transport and Travelling and Subhead 19 Sports and Games.** The practice of charging maintenance and operational costs of vehicles to this subhead as reported at paragraph 381 of my Annual Report continued in 1970.

420. **Head 40 Subhead 6 – Grants to (a) Aided Schools and (b) Hindu and Muslim Organisations.** The practice of charging cleaning expenses and the cost of supplies to Government schools to this subhead as mentioned at paragraph 383 of my Annual Report for 1969 continued in 1970. Expenditure totalling \$865.95 relating to electricity supplied to the Bishops High School for the period September to November, 1970 was charged to the above mentioned Head and Subhead instead of Head 46 Subhead 5 Electricity. It was explained that the provision on the latter subhead was inadequate to meet the expenditure.

### Unpresented Vouchers

421. Vouchers relating to cash payments made by the Central Accounting Unit \$576,977.75, Crown Agents \$538,864.60 and Sub-Treasuries \$199.97 were not presented for audit in support of expenditure totalling \$1,116,042.32.

### Expenditure Control

422. **Vote Accounting.** Attention has been drawn to the fact that reconciliation has not been effected between the Vote Accounts maintained by the Central Accounting Unit and those kept by certain constituent Departments. Several journal vouchers shown in the Voucher Register were not included in the Appropriation Accounts. 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.

423. **Internal Check.** Several defects in the system of internal check relating to the keeping of certain registers and the preparation, processing and certification of vouchers relating to supplies were brought to the attention of the Accounting Officer. I was unable to satisfy myself that all expenditure was properly authorised as I was not furnished with a list of the specimen signatures and designations of the officers who were authorised to incur expenditure.

424. **Personal Emoluments.** Salaries Control Registers have not been introduced as required by financial instructions issued in 1969. Several overpayments of Public Officers' and Teachers' Salaries were observed. The Salary Registers were not properly maintained to ensure adequate control over the payment of salaries. Salary vouchers revealed several unsatisfactory features, including the absence of reference as to the disposal of unpaid sums. 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.

425. **Head 38 Subhead 5 – Telephones.** The situation regarding the failure to maintain records of trunk calls as reported at paragraph 389 of my 1969 Annual Report remained the same. In the circumstances I am not in a position to satisfy myself that all the expenditure on this subhead was properly authorised.

## REVENUE ACCOUNTS

### Revenue Control

426. **Revenue Accounting.** As reported at paragraph 393 of my 1969 Annual Report Rent Registers have not been maintained in accordance with financial instructions. It was not possible therefore to ascertain whether all revenue due had been collected.

427. **Internal Check.** A Revenue Collectors' Chart required to be kept by the Central Accounting Unit has not been produced for examination. It could not therefore be ascertained whether the Revenue Collectors paid in their collections promptly.

428. **Aid in Kind.** I have not been informed as to whether the value of gifts totalling \$16,120 received by the Ministry has been recorded in the accounts in accordance with financial instructions.

429. **Grants – University of Guyana.** The amount of \$104,018 relating to a grant from an aid donor has not been reflected in the Revenue Accounts.

430. **Arrears of Revenue.** A statement of Arrears of Revenue as at 31st December, 1970 was not submitted. 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

431. **Deposits Fund Accounting.** The situation with regard to the non-reconciliation of accounts as reported at paragraph 395 of my 1969 Annual Report obtained in 1970. In the circumstances I am not in a position to satisfy myself that the accounts have been properly kept.

432. **Deposits, Permanent Secretary – Ministry of Education.** The position as reported at paragraph 397 of my 1969 Annual Report remained the same. There has been no improvement in the manner in which the Account has been kept. Included in the balances of this account is an amount of \$104,018 which has been incorrectly placed on deposit instead of being credited to revenue.

433. **Deposits – Overseas Examinations.** The position with regard to the unsatisfactory manner in which the accounts were kept as reported at paragraph 398 of my 1969 Annual Report continued in 1970. The recommendations for the improvement of the receipting and accounting procedures as mentioned at paragraph 400 of my 1969 Annual Report were not implemented.

434. **Deposits.** The Statement of the Deposit Accounts as at 31st December, 1970 submitted by the Accountant General revealed that sixteen deposit accounts operated by the Ministry showed debit balances totalling \$22,777.62 of

which three with balances totalling \$782.30 remained static throughout the year. There were also twenty-one accounts with credit balances totalling \$37,847.23 which remained static throughout the year.

435. **Advances.** It has been drawn to attention that the Advances Ledger was not properly maintained by the Ministry and in several cases accounts were not kept. The block account kept in respect of Advances to Teachers which should have been cleared since 1966 has not been cleared as at 31st December, 1970. The Statement of Advance Accounts as at 31st December, 1970 submitted by the Accountant General showed that there were three accounts with credit balances totalling \$638.87 and three accounts the description of which could not be determined.

## GENERAL ACCOUNT

### Accounting Control

436. **Collection Procedures.** The attention of the Permanent Secretary was drawn to cases where the financial instructions relating to the collection and disposal of cash were not observed.

437. **Controlled Forms.** It has been brought to attention that the Register of Controlled Forms has not been properly kept. Unused receipt books were not adequately safeguarded and a very junior employee was responsible for their custody.

438. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General revealed that the imprests operated by the Ministry were short retired by \$80,733.19. In the absence of a Statement of the Composition of the Standing Imprests and supporting certificates it could not be determined whether Standing Imprests were accounted for and to what extent the other Imprests were short retired. The Permanent Secretary has been asked to state what action has been taken to reconcile his records with those of the Accountant General.

439. **Imprest — National Insurance Scheme.** No reconciliation statement as at 31st December, 1970 was produced for audit in respect of the National Insurance Scheme Standing Imprest. It has been drawn to attention that several stamps were on hand and not affixed to the relevant cards since the inception of the Scheme.

440. **Collectors' Cash Books/Statements.** Many Collectors' Cash Books/Statements were not produced for examination. Of those submitted there was no evidence of internal check. It could not therefore be ascertained whether adequate control was exercised over receipt books in use and that all cash collected was brought to account by the Central Accounting Unit.

441. **Sub-Accountant's Cash Account.** The Permanent Secretary's attention was drawn to the inordinate delay in the reconciliation of the Bank Statements and to the fact that the reconciliation statements were not certified by a senior officer. His attention was also drawn to several unsatisfactory features observed during the examination of the Bank Reconciliation Statement for December 1970. There were

outstanding cheques dating back to 1966, bank debits and credits dating back to 1968 not brought to account in the Ministry's Cash Book and a high incidence of over/short drawn cheques. The failure to take prompt action in finalising these matters reflects adversely upon the control and supervision which were exercised and fraud and irregularities could remain undetected. There is a difference of \$17,956.11 between the amount shown by the Ministry as cash in hand and at bank as at 31st December, 1970 and that shown on the Statement of Distribution of Cash Balances prepared by the Accountant General. An explanation has been sought.

442. **Loss of cash.** Three cases of loss of cash totalling \$1,546.80 were reported during the financial year.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores,

443. **Purchasing of stores.** Tender Board procedures were not strictly observed in this Ministry. In order to prevent irregularities it has been suggested that these procedures should be strictly complied with in future.

444. **Controlled Forms.** It has been drawn to attention that the stock of unused Local Purchase Order books and Combined Requisition Issue Voucher books was not properly controlled and that these books were placed in the custody of junior officers. There were instances where the procedures for receiving and issuing of these books were not followed.

445. **Stores Accounting.** The attention of the Permanent Secretary was drawn to the lack of control over stores and equipment in several Divisions of the Ministry. Items were not brought on inventory charge, records were not written up to date and ledger balances not determined. It has been observed that equipment and a large number of books were lying in several parts of the Ministry's Head Office.

446. **Loss of stores.** Twenty cases of loss of stores totalling \$40,950.43 as set out at Appendix A(2) were reported in respect of the financial year.

447. **Accidents.** Two cases of accidents involving estimated expenditure of \$240.00 as set out at Appendix A(3), were reported in respect of the financial year.

## OTHER ACCOUNTS

### University of Guyana.

448. **Accounts.** The expenditure shown in the audited accounts for the year ended 31st August, 1970 totalled \$1,784,183. After deducting the Government grant of \$1,333,333 and income of \$300,332 from other sources there was a deficit of \$150,518 on the Income and Expenditure Account. The accumulated deficit as at 31st August, 1970 was \$201,796.

# MINISTRY OF HEALTH

## APPROPRIATION ACCOUNTS

### Unauthorised Excesses

449. Eleven subheads were overspent by \$35,508.25 as set out at Appendix B without the approval of the National Assembly.

### Liabilities not Settled

450. A list of unpaid accounts at the end of the financial year was not prepared by the Accounting Officer in accordance with financial instructions. I am therefore not in a position to state whether there were outstanding liabilities the discharge of which within the financial year under review would have resulted in further excesses on those subheads which were exceeded or would have resulted in excesses on any other subhead which showed savings.

### Errors in Classification

451. Errors in classification totalling \$20,642.67 as set out at Appendix D have been drawn to the attention of the Accounting Officer. Of this amount errors totalling \$11,792.56 have been admitted as too late for adjustment.

452. **Division XX Subhead 8 – Environmental Sanitation Programme.** It has been drawn to the Secretary to the Treasury that expenditure of \$21,472.47 relating to the construction of a Mechanical Workshop has been charged against the above subhead which was not provided for this purpose.

### Unpresented Vouchers.

453. Vouchers relating to cash payments made by the Central Accounting Unit \$49,059.80, Crown Agents \$173,624.06 and Sub-Treasuries \$28,697.34 were not presented for audit in support of expenditure totalling \$251,381.20.

### Expenditure Control

454. **Vote Accounting.** It has been brought to attention that Vote Accounts at certain Hospitals were not properly kept and reconciled with the Vote Accounts kept at the Central Accounting Unit. 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.

455. **Internal Check.** It has been observed that internal check was not satisfactorily carried out. There were several instances where expenditure reflected in the accounts was not supported by properly completed vouchers.



456. **Personal Emoluments;** A Salaries Control Register required to be kept for the purpose of enabling supervising officers at the time of certifying the payroll to verify its accuracy was not maintained in accordance with financial instructions. Several unsatisfactory features in the maintenance of the Salary Registers were brought to attention. It has been observed that the Returns of Employees' Emoluments were not submitted to the Commissioner of Inland Revenue.

457. **Head 49 Subhead 4 – Telephones.** The situation regarding the failure to maintain records of trunk calls as reported at paragraph 414 of my 1969 Annual Report remained the same. In the circumstances I am not in a position to satisfy myself that all the expenditure on this subhead was properly authorised.

458. **Head 53 Subhead 15 – Drugs & Medical Appliances.** The Accounting Officer has agreed that the method of payment for the transportation of packages was unsatisfactory. Action has been taken to remedy the situation.

## REVENUE ACCOUNTS

### Revenue Control

459. **Revenue Accounting.** There was no evidence of reconciliation between the Revenue Accounts and the Revenue records kept by the Ministry. Examination of the Revenue Registers revealed that they were not satisfactorily maintained. As a result it could not be ascertained whether all revenue collectible has been collected.

460. **Aid-in-kind.** I have not been informed whether the value of gifts received by this Ministry has been recorded in the accounts in accordance with financial instructions.

461. **Services rendered by Hospitals and Dispensaries on behalf of the National Insurance Board.** The National Insurance Board has paid the sum of \$30,000 in 1975 in respect of the estimated costs of treatment by Government Hospitals and Dispensaries of cases of industrial injuries for the period January to June, 1970. No further payment has since been made by the Board although the Secretary to the Treasury advised the Ministry that consideration should be given to the rendering of monthly accounts to the Board.

462. **Arrears of Revenue.** Statements of Arrears of Revenue have not been submitted for many of the larger Hospitals in accordance with Financial Regulations. In the circumstances it has not been possible to determine the total arrears of revenue and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection of the revenue.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

463. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Permanent Secretary's Advances and Deposits Accounts and those of the

Accountant General. In the circumstances I am not in a position to satisfy myself that the accounts have been properly kept.

464. **Deposits.** Accounts in respect of deposits were either not kept or properly maintained. As a result it was not possible to carry out a satisfactory examination. The Statement of Deposits Accounts as at 31st December, 1970 submitted by the Accountant General showed that there were eight accounts with debit balances totalling \$7,608.70 of which five balances totalling \$2,261.48 remained static throughout the year. There were also five accounts with credit balances totalling \$6,647.80 which remained static throughout the year.

465. **Advances.** An Advances Ledger was not maintained in 1970. A similar situation was reported at paragraph 423 of my 1969 Annual Report. The Statement of Advances as at 31st December, 1970 submitted by the Accountant General showed that there were two accounts with credit balances totalling \$37,278.97.

## GENERAL ACCOUNT

### Accounting Control

466. **Collection Procedures.** The unsatisfactory situation reported in my two previous Annual Reports continued in 1970. An examination of the Collectors' Chart maintained by the Central Accounting Unit disclosed that certain Collectors were not included therein. There were several instances where Collectors' Cash Books/Statements were not submitted to the Central Accounting Unit and of those submitted some were not produced for audit.

467. **Imprests.** The Imprest Register kept at Head Office was not properly maintained and checked. The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed a debit balance of \$13,676.77 in respect of the Imprests operated by this Ministry. In the absence of a Statement of the Composition of the Standing Imprests and supporting statements, it could not be determined whether the Standing Imprests were accounted for and to what extent the other Imprests were short retired. The Permanent Secretary has been asked to state what action has been taken to reconcile his records with those of the Accountant General.

468. **National Insurance Scheme.** The attention of the Permanent Secretary was drawn to instances where the regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith, were not observed. These include failure to keep appropriate records, to purchase and affix stamps to cards and to exercise proper supervision.

469. **Collectors' Cash Books/Statements.** Examination of these Statements revealed that internal check was not properly carried out. Consequently control over receipt books in use and cash collected was unsatisfactory.

470. **Sub-Accountant's Cash Account.** The unsatisfactory situation regarding the delay in reconciling the Ministry's Main Bank Account as reported in my

two previous Annual Reports continued in 1970. In order to facilitate the reconciliation of this Bank Account the Secretary to the Treasury authorised the opening of a new Bank Account with effect from 1st April, 1970.

471. **Loss of cash.** Five cases of loss of cash totalling \$3,684.20 as set out at Appendix A(1) in respect of the financial year were reported.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores.

472. **Stores Accounting.** The attention of the Permanent Secretary was drawn to several unsatisfactory features in the accounting for stores kept at certain Institutions. At the Government Pharmacy documents were not properly kept and safeguarded. Consequently it was not possible to carry out a proper examination of the Stores Ledgers.

473. **Storekeeping.** Attention was drawn to the fact that at certain Institutions the records of stores loaned were not properly maintained, deliveries were made without proper authorisation and that loans were outstanding for considerable periods. It was also drawn to attention that approval was not seen for the requisite authority for loans made to private firms.

474. **Unserviceable stores.** Attention was drawn to the delay in the disposal of vehicles withdrawn from service and also in the convening of Boards of Survey for the disposal of other unserviceable stores. It was observed that parts were removed from the vehicles withdrawn from service but records of such parts were not maintained.

475. **Vehicle Log Books.** Examination of the Vehicle Log Books presented for audit revealed that they were not properly maintained and there was no evidence of check by senior officers. In the circumstances it could not be ascertained whether the performance and fuel consumption of the vehicles were satisfactory and that the journeys undertaken were solely on official business.

476. **Loss of stores.** There were ten cases of loss of stores valued \$55,160.62 as set out at Appendix A(2) reported in respect of the financial year.

477. **Accidents.** Two cases of accidents involving estimated expenditure of \$359.42 as set out at Appendix A(3), were reported in respect of the financial year.

## OTHER MATTERS

478. **Security Arrangements.** It has been drawn to attention that at certain Institutions the security arrangements for accounting records, stores and other public property were unsatisfactory.

# MINISTRY OF HOUSING AND RECONSTRUCTION

## APPROPRIATION ACCOUNTS

### Unauthorised Excesses

479. The sum of \$4,130.71 was overspent on four subheads and the sum of \$10,841.44 was spent on four subheads for which no provision existed, thereby resulting in a total excess of \$14,972.15 as set out at Appendix B

### Liabilities not Settled

480. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$18,003.91, 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.

### Unpresented Vouchers

481. Vouchers in respect of cash payments made by the Central Accounting Unit have not been produced in support of expenditure totalling \$17,657.92.

### Expenditure Control

482. **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.

483. **Personal Emoluments.** A Salaries Control Register required to be kept for the purpose of enabling the supervising officer at the time of certifying the payroll, to verify its accuracy was not maintained in accordance with financial instructions.

484. **Head 56 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 all the expenditure on this subhead was properly authorised.

485. **Division XXI Subhead 3 Self-Help Housing.** In several cases the value of purchases and contract payments relating to Self-Help Housing was not entered in the Cost Registers. As a consequence of such omissions and the lack of proper reconciliation between the Cost Registers and the Vote Account, I am not satisfied that the Cost Registers show the true value of the self-help houses constructed.

486. **Division XXI Subhead 14 Housing Fund.** As stated at paragraph 434 of my 1969 Annual Report, the Housing Fund was established by Act No. 35 of 1970 which was enacted on 30th December, 1970. The expenditure shown in the Appropriation Accounts before the establishment of the Fund, for the years 1969 and 1970 totalled \$693,838.

## REVENUE ACCOUNTS

### Revenue Control

487. **Revenue Accounting.** The unsatisfactory features mentioned at paragraphs 284 and 441 of my 1968 and 1969 Annual Reports respectively, continued in 1970. There was no improvement in accounting for revenue collectible and collected. As the revenue records were not properly maintained, the true position with regard to the balances on the accounts could not be ascertained.

488. **Arrears of Revenue.** The Statement of Arrears of Revenue as at 31st December, 1970 was not submitted. In the circumstances it has not been possible to determine the total amount of revenue in arrears.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

489. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Permanent Secretary's Advances and Deposits Accounts and those of the Accountant General. In the circumstances I am not in a position to satisfy myself that the accounts have been properly kept.

490. **Deposits.** The Statement of the Deposit Accounts as at 31st December, 1970 submitted by the Accountant General showed that one account operated by this Ministry had a debit balance of \$3,812.78 and that there were two accounts the description of which was not stated. There were also six accounts with credit balances totalling \$766.61 which remained static throughout the year.

491. **Advances.** The position regarding the static balances on the two advance accounts as reported at paragraph 445 of my 1969 Annual Report, remained the same.

## GENERAL ACCOUNT

### Accounting Control

492. **Collection Procedures.** The position as reported at paragraph 446 of my 1969 Annual Report with regard to remittances not being acknowledged promptly and evidence of check of the Remittance Book not being carried out by the supervising officer, continued in 1970.

493. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed a debit balance of \$8,019.16 in respect of imprests operated by this Ministry. In the absence of a Statement of a Composition of Standing Imprests and supporting certificates, it could not be determined whether the Standing Imprests were accounted for and to what extent the other Imprests were short retired. The Permanent Secretary has been asked to state what action has been taken to reconcile his records with those of the Accountant General.

494. **Paymasters' Advances.** The records of advances made to Paymasters were not adequately kept to disclose either the dates or details of repayment of the advances.

495. **Sub-Accountant's Cash Account.** Reconciliation statements in respect of the Ministry's Bank Account have not been submitted to this office for the year under review. There is a difference between the amount shown by the Ministry as cash in hand and at bank as at 31st December, 1970 and that shown on the Statement of Distribution of Cash Balances prepared by the Accountant General. An explanation has been sought.

496. **Loss of cash.** One case of loss of cash amounting to \$100.00 as set out at Appendix A(1) was reported in respect of the financial year.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores.

497. **Purchasing of stores.** Several instances of non-observance of Tender Board procedures were brought to the attention of the Permanent Secretary. There were cases where awards of contracts were not made by the appropriate Tender Boards and where reasons were not stated in the minutes for preferring the higher tenders.

498. **Loss of stores.** Five cases of loss of stores totalling \$1,499.73 as set out at Appendix A(2) were reported in respect of the financial year.

499. **Accident.** One case of an accident involving estimated expenditure of \$448.96 as set out at Appendix A(3) was reported in respect of the financial year.

## OTHER ACCOUNTS

### Central Housing and Planning Authority

500. **Accounts.** The Annual Financial Statements for the years 1968 to 1970 have not been submitted for audit.

## MINISTRY OF LABOUR AND SOCIAL SECURITY

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

501. Four subheads were overspent by \$825.41 as set out at Appendix B. Of this amount the sum of \$369.69 was covered by an advance which was authorised from the Contingencies Fund and subsequently covered by the National Assembly on Financial Paper No. 1/71 dated 29th March, 1971. The excess expenditure of \$455.72 on three subheads has not yet been approved by the National Assembly.

### **Liabilities not Settled.**

502. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$10,007.75, 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 one subhead and in an excess on another subhead which showed savings.

### **Unpresented Vouchers.**

503. Vouchers relating to cash payments totalling \$8,456.61 made by the Accountant General on behalf of the Ministry, were not presented for audit.

### **Expenditure Control**

504. **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.

505. **Personal Emoluments.** It has been drawn to the attention of the Accounting Officer that expenditure was charged to Head 60 – Subhead 1 – Personal Emoluments in respect of which no provision was made in the Annual Estimates.

506. **Head 58 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 all the expenditure on this subhead has been properly authorised.

### **DEPOSITS FUND ACCOUNTS**

#### **Accounting Control**

507. **Deposits Fund Accounting.** I have not been provided with reconciliation statements as required to be submitted in accordance with financial regulations and instructions. In the circumstances I am not in a position to satisfy myself that the accounts have been properly kept.

508. **Deposits.** The Statement of the Deposit Accounts as at 31st December, 1970 submitted by the Accountant General, revealed that one account operated by this Ministry showed a debit balance of \$149.00. There were also two accounts with credit balances totalling \$2,635.17 which remained static throughout the year.

509. **Advances.** The position with regard to the static balances on the four advance accounts, two with debit balances totalling \$349.99 and two with credit balances totalling \$3,013.86 as reported at paragraph 456 of my 1969 Annual Report, remained the same.

## GENERAL ACCOUNT

### Accounting Control

510. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed a debit balance of \$12,000.50 in respect of imprests operated by this Ministry. In the absence of a Statement of Composition of the Standing Imprest and supporting certificate, it could not be determined whether the Standing Imprest was accounted for and to what extent the other Imprests have been short retired. The Permanent Secretary has been asked to state what action has been taken to reconcile his records with those of the Accountant General.

## STORES AND OTHER PUBLIC PROPERTY

### Control of stores.

511. **Stores Accounting.** It has been drawn to the attention of the Permanent Secretary that stores records were not maintained satisfactorily.

512. **Storekeeping.** It was observed that books on loan were not returned promptly to the library.

## OTHER ACCOUNTS

### National Insurance Scheme.

513. **Accounts.** The audited accounts for the financial year ended 31st December, 1970 disclosed a surplus of \$11,751,728. The accumulated surplus as at that date stood at \$13,965,599.

514. **Preliminary Expenses National Insurance Scheme.** At paragraph 459 of my 1969 Annual Report it was mentioned that the sum of \$324,451 was due to the Government by the Scheme in respect of preliminary expenses. Information has been sought as to whether this amount has been recovered.

## MINISTRY OF FINANCE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

515. Twenty-two subheads were overspent by \$207,105.98 as set out at Appendix B. Of this amount the sum of \$86,148.07 was covered by advances which were authorised from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/1971 dated 29th March, 1971. The excess expenditure of \$120,957.91 on sixteen subheads has not yet been approved by the National Assembly.

#### Liabilities not Settled.

516. The liabilities listed by the Ministry as not settled at the close of the



financial year totalled \$11,107.13 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.

### **Errors in Classification**

517. An error of classification involving an amount of \$71,645.28 as set out at Appendix D has been drawn to the attention of the Accounting Officer.

518. **Head 64 Subhead 2 – Transport and Travelling.** A sum of \$2,413.30 was charged to this head and subhead instead of Head 15 Attorney General Subhead 3 Transport and Travelling.

### **Unpresented Vouchers**

519. Vouchers relating to cash payments made by the Accountant General \$75,278.19, Crown Agents \$8,289,138.36, Sub-Treasuries \$6,875.67 and other Governments \$17,638.62 were not presented for audit in support of expenditure totalling \$8,388,930.84.

### **Expenditure Control**

520. **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. Attention was again drawn to the unsatisfactory manner in which the Vote Accounts were kept at a constituent Department of the Ministry.

521. **Personal Emoluments.** A Salaries Control Register required to be kept for the purpose of enabling supervisory officers at the time of certification of the payroll to verify its accuracy was not maintained by a constituent Department in accordance with financial instructions. The Salary Register was also not maintained by that Department in a satisfactory manner. 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 subhead.

522. **Pension Registers.** It has been drawn to attention that the Pension Registers kept at the Accountant General's Department were not properly maintained and that certain entries were not subject to internal check.

523. **Head 61 Subhead 4 – Telephones.** A Trunk Call Register was not kept by a constituent Department of the Ministry in accordance with the instructions issued by the Public Service Ministry. In the circumstances it could not be ascertained whether the expenditure on this subhead was properly authorised.

524. **Head 62 Subhead 18 – Special Visits and Representation at External Conferences.** It has been observed that a public officer was seconded to another Government and that certain expenses incurred by him were authorised to be charged

to the above head and subhead. I am of the view that a separate subhead should be provided to meet the cost of assistance to other Governments.

525. **Head 65 Post Office Savings Bank – Ministry of Finance.** Information has been requested as to what arrangements were made for the payment of services rendered by the Post Office Savings Bank on behalf of the Guyana National Co-operative Bank.

## REVENUE ACCOUNTS

### Errors of Classification

526. **Head X Subhead 6 – Overseas Officers – Payment by U.K. Government.** It has been observed that the sum of \$129,916.80 received from the U.K. Government was not credited to this revenue subhead. A part of the amount (\$88,636.80) was misallocated to Revenue Head XIV External Grants Subhead 3 U.K. Compensation and the balance of \$41,280 was placed at the credit of a Deposit Account.

527. **Head XIV – Subhead 1, United Kingdom (Development) and Subhead 5 United Kingdom (University of Guyana).** It has been observed that a sum of \$132,100.73 was credited to Subhead 1 United Kingdom (Development) instead of to Subhead 6 U.S.A.I.D. and the sum of \$104,018 was not credited to Subhead 5 United Kingdom – University of Guyana, but was placed on a Deposit Account.

### Revenue Control

528. **Revenue Accounting.** Evidence of the 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. It has been observed that certain Revenue Registers were not properly maintained. In the circumstances I am not in a position to satisfy myself as to the accuracy of the Revenue Accounts.

529. **Head III Subhead 1 – Stamp Duties.** The amount on this subhead has been understated by the sum of \$48,000 estimated as the value of stamps sold by the Post Offices for stamp duty purposes, during the financial year.

530. Recommendations were made for the introduction of a system for the composition of the duty payable on any bill of exchange, cheque or order. Although the necessary legislation was enacted in 1974, the system has not been implemented fully.

531. Recommendations were also made for the use of a medallion on passports and the payment of fees instead of stamp duty with regard to certain instruments. Although the Secretary to the Treasury agreed with the recommendation with regard to the use of a medallion on passports, the system has not been introduced. I have not received a reply with regard to the other recommendation relating to the payment of fees instead of stamp duty.

532. **Head V — Interest — Subhead 3 — Loans — Public Corporations.** It has been observed that a sum of \$1,000,000 was shown in the Annual Estimates as the anticipated revenue collectible in respect of interest on loans made to Public Corporations. No amount has been shown as collected on this subhead.

533. **Head XIII — Subhead 2 — Lotteries.** It has been observed that the amount of \$104,794.90 shown under this subhead included a sum of \$55,182.38 relating to unclaimed prizes for the years 1967 to 1969. The amount of the unclaimed prizes for 1969 should not have been reflected in the 1970 accounts. The amount which should be credited as the net surplus for 1970, should have been \$93,939.06. This amount was however reduced by the sum of \$44,326.54 overcredited in the 1968 Revenue Account.

534. **Head XIV — Subheads — Various.** It has been observed that no claims were submitted to the United Kingdom Government in respect of Subhead 3 — United Kingdom (Compensation). As regards Subhead 7 to 9, I have not been provided with information regarding the actual amounts of the grants made by the aid donors during the financial year. In the circumstances it has not been possible to ascertain whether all the grants from such sources were shown in the accounts.

535. **Head XVI — Subhead 4 U.S.A.I.D.** The amount of \$8,037,505.22 shown under this subhead was understated by the sum of \$51,544 as mentioned at paragraph 23 above.

536. **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 of arrears of revenue and whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

537. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Advances and Deposits Accounts of the Secretary to the Treasury and those of the Accountant General.

538. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1970 submitted by the Accountant General showed that there were twenty-two accounts with debit balances totalling \$48,274.20 and twenty-one accounts with credit balances totalling \$44,089.83 which remained static throughout the year. As stated at paragraph 526 above an amount of \$41,280 relating to revenue has been incorrectly credited to a Deposit Account.

539. **Advances.** The Statement of Advance Accounts as at 31st December, 1970 submitted by the Accountant General showed that there were seven accounts with credit balances totalling \$1,032,459.22 and nine with debit balances totalling \$2,120,822.20 and that there was one account for \$1,373,233.61 the description of which was not stated.

## GENERAL ACCOUNT

### Accounting Control

540. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed a debit balance of \$8,589.33 in respect of imprests operated by him. Information has been requested regarding the action taken to reconcile and clear the debit balance.

## CUSTOMS AND EXCISE DEPARTMENT

### REVENUE ACCOUNTS

#### Revenue Control

541. **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.

542. **Register of Short-landed Goods.** Attention was drawn to a substantial sum in respect of short-landed goods for which collection procedures were not finalised, I have been informed that every effort was being made to submit demands for all goods short-landed and not satisfactorily accounted for.

543. **Warehouse Registers.** Several unsatisfactory features in the manner in which the Warehouse Registers were kept were brought to attention. It could not be ascertained whether a quantity of items warehoused for over two years were either re-warehoused or advertised for sale if they were not re-warehoused. There were instances where the quantities of items delivered exceeded the quantities warehoused and the description of the items delivered could not be reconciled with the description of the items warehoused. In certain Registers there was no evidence of internal check being carried out by the supervising officer.

544. **Want of Entry and Delivery Registers.** It has been brought to attention that the requirements of Section 90 of the Customs Act, Cap. 82:01 were not being applied as there was no indication as to the disposal of certain items recorded in the Want of Entry Registers as far back as 1963 and the Want of Delivery Registers as far back as 1964.

545. **Bonds and Bonds Register.** The guarantors in respect of three bonds executed in 1970 for sums totalling \$2,775., failed to produce evidence that the goods relating to those bonds were exported within three months of the date of permission to import the goods without payment of duty. In such cases the full duty on the goods should have been paid in accordance with Section 39 of the Customs Act, Cap. 82:01.

546. **Seizure Register.** The unsatisfactory position with regard to the manner in which the Seizure Register at Headquarters was written up as reported at paragraph 481 of my 1969 Annual Report remained the same. In one Sub-office it has been observed that seizures were not disposed of promptly.

547. **Consumption Tax Register.** The attention of the Comptroller was drawn to the fact that regular checks were not carried out on the books of some local manufacturers.

548. **Jerquing.** The position with regard to the delay in the jerquing of manifests as mentioned at paragraph 479 of my 1969 Annual Report has further deteriorated.

549. **Patrolling of the rivers and coastal waters.** Information received from the Comptroller of Customs and Excise indicated that the position reported at paragraph 480 of my 1969 Annual Report had not improved and that no vessels were available to carry out patrols.

550. **Arrears of Revenue.** A Statement of Arrears of Revenue has not been received from 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.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

551. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Comptroller's Advances and Deposits Accounts and the Accountant General's records. In the circumstances I am not in a position to satisfy myself that the accounts have been properly kept.

552. **Deposits.** Attention was drawn to several amounts placed on deposit pending production of necessary documents to enable clearance of the goods which were not transferred to revenue on the expiration of the prescribed periods or cleared promptly. Proceeds from sales held by the Department were placed on deposit instead of being paid into revenue.

553. **Advances.** The Statement of Advance Accounts as at 31st December, 1970 submitted by the Accountant General showed that there was one advance account with a credit balance of \$3,193.89 which remained static throughout the year. Attention has been drawn to the fact that the Advances Ledger relating to personal advances made to officers was not properly maintained.

## GENERAL ACCOUNT

### Accounting Control

554. **Controlled Forms.** Attention was drawn to the fact that the Register of Controlled Forms was not properly maintained. It has been observed that acknowledgement was not obtained for some of the receipt books issued.

555. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed that Imprests operated by the Comptroller have been over retired to the extent of \$18,999.88 In the absence of a

Statement of Composition of Standing Imprests and supporting certificate, it could not be determined whether the Standing Imprest was accounted for and to what extent the other Imprest was over-retired. The Comptroller has been requested to reconcile his record with those of the Accountant General.

## INLAND REVENUE DEPARTMENT

### REVENUE ACCOUNT

#### Revenue Control

556. **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.

557. **Revenue Registers.** Several unsatisfactory features were brought to attention regarding the writing up of licence cards in respect of Trade and Motor Vehicles kept at Licence Revenue Headquarters. The situation as reported at paragraph 489 of my 1969 Annual Report regarding the keeping of proper records in respect of licences sold at the District Commissioner's Office and Police Stations, continued in 1970. As a result, I am not satisfied that all licence fees payable have been collected.

558. **Internal Check.** It has been observed that an adequate system of internal check was not in operation with regard to the processing by the Computer Section of all Tax Summary Forms relating to Taxpayers' assessments. It was suggested that an additional copy of the list of forms should be made available to the Accounts Section to provide a basis for verification.

559. **Control Accounts.** Attention was drawn to the fact that there were differences between the totals on the Computer Control Cards for certain categories of taxes and those in the Commissioner's Cash Book.

560. **Taxpayers' Filing System.** The situation as reported at paragraph 484 of my 1969 Annual Report where many taxpayers had more than one account, continued in 1970.

561. **Accounting for P.A.Y.E.** The situation brought to attention at paragraph 485 of my 1969 Annual Report continued in 1970. It was suggested that consideration should be given to the introduction of a system whereby the amounts shown on the monthly statements of P.A.Y.E. deductions which accompany the cheques received from Ministries/Departments would be posted to the records kept for the employees. Such arrangement would enable the Commissioner to ensure that the amounts credited as P.A.Y.E. payments to the employees' records agree with the amounts received from the Government Ministries/Departments.

562. **Tax Exit Certificates.** It has been observed that the Commissioner of Inland Revenue was not in a position to ensure that all persons leaving the country

were in possession of Tax Exit Certificates. It was suggested that the Commissioner of Inland Revenue should obtain from the Commissioner of Police a certified copy of the passengers' manifests together with the Tax Exit Certificates surrendered at the port of exit.

563. **Revenue Protection.** The situation as reported at paragraph 490 of my 1969 Annual Report continued in 1970 as adequate inspection of business premises including cinemas was not carried out.

564. **Head II Subhead 5 – Net Property Tax.** It has been observed that persons who invested in prescribed Government securities an amount equivalent to twice the amount of property tax claimed in the notice of assessment served on them by the Commissioner should have the property tax discharged by him. Attention was drawn to the fact that property tax was not discharged in respect of the years 1968 to 1970.

565. **Head II Subhead 8 – Entertainment Tax.** The situation reported at paragraph 491 of my 1969 Annual Report regarding entertainment tax not being collected within the statutory period, continued in 1970.

566. **Arrears of Revenue.** A Statement of Arrears of Revenue has not been submitted by the Commissioner of Inland Revenue. In the circumstances it has not been possible to determine the arrears of revenue and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection of the Revenue.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

567. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the accounts relating to the Deposits Fund operated by the Commissioner of Inland Revenue and those of the Accountant General. In the circumstances I am not in a position to satisfy myself as to the accuracy of the accounts relating to the Deposits Fund.

568. **Deposits.** It has been observed from the Statement of Deposits as at 31st December, 1970 submitted by the Accountant General that there was one account with a static credit balance of \$5,657.19 and two accounts with static debit balances totalling \$2,466.02 throughout the financial year. The description of one of the accounts with a debit balance of \$109.34 was not stated.

569. **Advances.** It has been observed from the Statement of Advances as at 31st December, 1970 submitted by the Accountant General that there was one account with a static balance of \$5,599.71 throughout the financial year.

## GENERAL ACCOUNT

### Accounting Control

570. **Collection procedures.** It was observed at the Licence Revenue Division that remittances received through the post were not brought to account promptly.

571. **Controlled Forms.** The Register of Controlled Forms was not properly written up and a number of receipt books was not produced for audit examination.

572. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1970 submitted by the Accountant General showed that one of the Imprests operated by the Commissioner of Inland Revenue has been short retired by \$3,328.35. The Commissioner has been requested to state what action has been taken to reconcile his record with that of the Accountant General.

573. **National Insurance Scheme.** The attention of the Commissioner of Inland Revenue was drawn to the fact that stamps were not purchased promptly and affixed to the employees' National Insurance Cards.

574. **P.A.Y.E. Refund Procedures.** Cheques for the refund of P.A.Y.E. to taxpayers are prepared by the computer. An amount representing the total of the cheques drawn as shown on the computer listing is withdrawn from the Commissioner's Main Imprest Bank Account and paid into a P.A.Y.E. Refund Bank Account. The taxpayer's cheques on presentation to the Bank are honoured from the latter account. The Commissioner's Main Imprest Bank Account is recouped on the submission of a voucher to the Accountant General chargeable against Head 64 Ministry of Finance – Inland Revenue Subhead 8 Refunds of Revenue. The P.A.Y.E. Refund Cash Book kept to record the cheque received from the Commissioner's Main Imprest Bank Account and the cheques payable to the taxpayers should therefore show a "nil" balance.

575. It has been observed that the Bank Reconciliation Statement showed a Cash Book balance of \$4,617.69 as at 31st December, 1970. However this amount could not be verified as the P.A.Y.E. Refund Cash Book was not added or balanced. It was explained that the amount represented P.A.Y.E. Refund cheques which were cancelled. A list of the cancelled cheques showing the amounts and dates was requested, but such a list was not furnished.

576. It has also been observed that the Bank Reconciliation Statement as at 31st December, 1970 disclosed that there were 6,713 unrepresented cheques totalling \$218,078.58 dating as far back as 1966. Many of the outstanding cheques related to cheques returned by the Post Office Department as undelivered. In the Register of Returned Cheques there were instances where no note was made as to whether the returned cheques were re-posted to the taxpayers or the manner in which they were otherwise disposed.

577. I am of the opinion that the entire system in operation should be reviewed. The retention of a large number of cheques at the Department not only involves considerable volume of clerical work in accounting for them, but also can lead to fraud and irregularities being perpetrated and not detected promptly.

578. It has been suggested that cheques returned to the Department should be paid into a special deposit account and appropriate records maintained of the amount payable and paid to the taxpayers. In this manner it would be possible to dispose of all returned cheques promptly and facilitate the reconciliation of the



P.A.Y.E. Bank Account. It has also been suggested that in order to reduce the number of cheques to be prepared and thereby further expedite reconciliation, the computer should be programmed so that cheques for amounts below ten dollars would not be prepared. Special arrangements should be made for the payment of refunds below that amount.

579. **Collectors' Cash Book.** It was observed at the Licence Revenue Division that this Cash Book was not being checked satisfactorily.

### OTHER MATTERS

580. **Securities Register.** Savings Bonds to the total face value of \$1,000 lodged as securities were not produced for audit inspection. The Accountant General has informed me that action has been taken to prevent a recurrence and guard against their being cashed when they mature in 1975.

### OTHER ACCOUNTS

#### United Kingdom – Department of Health & Social Security

581. **Accounts.** Claims relating to payments made to persons in receipt of pensions from the United Kingdom Department of Health and Social Security for the period 1st October, 1968 to 31st December, 1970 have not been submitted for audit examination and certification.

#### United Kingdom Government – Grants

582. **Accounts.** The Annual Financial Statements for 1969/70 in respect of grants made by the United Kingdom Government except those in respect of a Research Scheme and the Commonwealth Development and Welfare Schemes, have been examined and Audit Reports issued.

#### United Kingdom – Loans

583. **Accounts.** The Annual Financial Statements for 1969/70 in respect of loans made by the United Kingdom Government have been examined and Audit Reports issued.

#### Government Lotteries Control Committee

584. **Accounts.** Amended Annual Financial Statements were presented for audit on 3rd March, 1972 and an Audit Report and Certificate were issued on 11th March, 1972. The net surplus for 1970 was \$93,939.06 and the total surplus as at 31st December, 1970 was \$516,164.32. A deficit of \$12,035.18 for 1969 was not made good out of the Consolidated Fund in 1970.

#### New Widows and Orphans Fund

585. **Accounts.** Section 16 of the Widows and Orphans Pensions Act, Cap. 27:08 stipulates that the annual accounts for the year ended 31st December, shall be

laid before the National Assembly together with a report by the directors on the working of the Fund, not later than the ensuing 30th June. The annual accounts for 1970 were finally submitted for audit on 14th September, 1974 and an Audit Report and Certificate issued on 30th September, 1974.

### **Immigration Amalgamated Fund**

586. **Accounts.** The Annual Financial Statements of this Fund have not been presented for audit.

### **PUBLIC CORPORATIONS**

#### **Guyana Credit Corporation**

587. **Accounts.** The audited accounts for the year ended 30th June, 1970 disclosed a deficit of \$731,088. As a result the net deficit of the Corporation as at 30th June, 1970 was \$2,447,805.

#### **Guyana Electricity Corporation**

588. **Accounts.** The audited accounts for the financial year ended 31st December, 1970 disclosed a net surplus of \$2,285,077 after taxation. The General Reserve was, thereby, increased to \$5,198,130.

589. **Dividends or Redeemable Stock.** No dividend for 1969 has been paid in respect of Redeemable Stock of \$9,901,157.67 issued to the Government.

#### **Guyana Rice Marketing Board**

590. **Accounts.** The audited accounts for the financial year ended 30th September, 1970 showed a net surplus of \$1,162,572. The General Reserve was, thereby, increased to \$6,848,510.

#### **Guyana Rice Corporation**

591. **Accounts.** The audited accounts for the financial year ended 31st August, 1970 showed a net deficit of \$502,453. The Surplus/Deficit Account as at 31st August, 1970 was thereby reduced to \$1,534,059.

### **FINANCIAL INSTITUTIONS**

#### **Bank of Guyana**

592. **Accounts.** The audited accounts for the year ended 31st December, 1970 showed a net surplus, after providing for depreciation on Fixed Assets, of \$2,660,821.21. The statutory proportion of \$2,394,739.09 has been paid into the Consolidated Fund. The General Reserve Fund has been increased to \$3,005,583.90 by a transfer thereto of \$266,082.12 in respect of the financial year.

## Guyana National Co-operative Bank

593. **Accounts.** The Guyana National Co-operative Bank was established on 23rd February, 1970 by Act No. 10 of 1970 with an authorised share capital of \$10 million. The audited accounts for the period of operation in 1970 disclosed a deficit of \$60,478 in the Bank's operations.

594. **Share Certificates.** Certificates totalling \$831,000 in respect of Government's financial contribution in 1970 to the Bank have been lodged with the Accountant General. It has been observed that the Bank was requested to issue additional share certificates for \$10,000 for 1970. No share certificates have been issued with respect of the value of the land on which the Bank is erected.

### STATUTORY AND OTHER BODIES

595. **Accounts.** The position with regard to the accounts of statutory and other bodies audited by me and for which separate Audit Reports are issued and except those in respect of which specific mention has been made in this Report under the relevant Ministries, was as follows:—

Description	Number of Statutory and Other Bodies	Accounts for 1970 audited at 31.12.76	Organisations which did not present accounts for audit at 31.12.76 for 1970	
			For previous years.	
<b>1. Statutory:</b>				
<b>(a) Appointed Auditor by Law.</b>				
(i) Municipalities and Town Councils	5	5	—	—
(ii) Local Government Authorities	46	39	7 <sup>+</sup>	—
(iii) Trade Unions	65 <sup>+</sup>	13	52	46
(iv) Trust Funds	8	1	7	5
(v) Fines Funds	14	5	9	10
(vi) Other	4	4	—	—
<b>(b) Otherwise appointed Auditor.</b>				
(i) Trust Funds	5	1	4	3
(ii) Fine Funds	3	1	2	2
<b>2. Other Bodies:</b>	<u>6</u>	<u>3</u>	<u>3</u>	<u>3</u>
	<u>156</u>	<u>72</u>	<u>84</u>	<u>69</u>

+ These Local Authorities came into existence on 5th September 1970, but did not submit accounts for audit for the period 5.12 – 31.12.70.

\* This figure includes 17 Trade Unions which have never submitted their accounts for audit.

## ACKNOWLEDGEMENT

596. 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 of Ministries and Departments and other public bodies in enabling me to carry out my Constitutional Functions.

R. P. FARNUM  
AUDITOR GENERAL

GEORGETOWN  
GUYANA  
26TH OCTOBER 1977

## Appendix A

## (1) LOSSES OF CASH REPORTED

Description	Amount \$	Remarks
<b>MINISTRY OF ECONOMIC DEVELOPMENT</b>		
Missing paypacket, Matthews Ridge	\$ <u>111.11</u>	Written off
<b>MINISTRY OF HOME AFFAIRS</b>		
Break and enter and larceny committed on Clerk's Office, T.S.U.	1,410.51	Officers surcharged \$700. Balance written off.
Proceedings re fraudulent conversion	180.00	Case dismissed.
Larceny at Divisional Headquarters, Leonora.	2,300.00	Not yet settled.
Force Order No. 50/70 - Leave granted to Women Police on the grounds of maternity	3,738.38	Not yet settled.
	<u>\$7,628.89</u>	
<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>		
Loss of cash at Yakusari Pound, Black Bush Polder	<u>165.16</u>	Poundkeeper surcharged 50%. Balance written off.
<b>MINISTRY OF COMMUNICATIONS</b>		
Shortage of cash by Public Officers at Civil Aviation Department	203.00	Officers surcharged full amount.
Overpayment of salaries	1,315.28	Employee surcharged \$1,079.28; \$236.00 charged to public funds.
Alleged fraudulent withdrawal from Post Office Savings Bank Account No. 35399	700.00	Cheque for withdrawal not cashed, amount restituted.
Fraudulent withdrawals from Post Office Savings Bank Account No. 157125	3,406.76	Full amount restituted.
Cash Shortage by Postmaster	299.16	Employee surcharged full amount.
Stamps shortage at General Post Office Counters	256.13	Employee surcharged full amount.
Alleged fraudulent withdrawal from Savings Account at Enmore Post Office	50.00	Full amount recovered
Larceny by Public Officer	249.50	Full amount restituted
Cash Shortage - Civil Aviation Department, Timehri	119.95	Written off.
Two minor losses totalling	43.00	
	<u>\$6,642.78</u>	
<b>MINISTRY OF WORKS HYDRAULICS AND SUPPLY</b>		
Loss of Cash, Assistant Paymaster	73.33	\$63.30 Recovered from Officers salary \$10.03 written off.
do	51.05	Officer surcharged
	51.05	\$25.53; \$25.52 written off
Larceny by a Public Officer	3,700.00	Officer convicted; restitution made.
Alleged Fraud in Salaries Division C.A.U.	2,049.88	Not yet settled.
Loss of Cash -	101.13	Officer surcharged, \$50.00 recovered, \$51.13 written off.
26 Minor Losses totalling	551.01	
	<u>\$6,526.40</u>	

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION</b>		
Loss from Education Officer, Home Economics	\$ 413.60	Officer surcharged \$100.00; \$313.60 written off.
Alleged Fraud - Cotton Tree Government School	1,082.97	Not yet settled.
Proceeding against School Teacher	51.13	Written off.
	<u>\$1,546.80</u>	
<b>MINISTRY OF HEALTH</b>		
Alleged Fraud - Canje Hospital	1,586.10	Not yet settled.
Missing Money Orders	67.50	Recovered and Credited to Revenue.
Proceeds against Public Officer - Falsification of Accounts	425.60	Refunded.
Alleged Fraud at Best Hospital	1,600.00	Not yet settled.
One minor loss of cash	5.00	
	<u>3,684.20</u>	
<b>MINISTRY OF HOUSING AND RECONSTRUCTION</b>		
Loss of Cash - Public Officer	<u>100.00</u>	Written off- Officer surcharged \$50.00
<b>SUMMARY</b>		
Ministry of Economic Development	\$ 111.11	
Ministry of Home Affairs	7,628.89	
Ministry of Agriculture & Natural Resources	165.16	
Ministry of Communications	6,642.78	
Ministry of Works H. & S.	6,526.40	
Ministry of Education	1,546.80	
Ministry of Health	3,684.20	
Ministry of Housing & Reconstr.	100.00	
	<u>\$26,405.34</u>	
(2) List of items reported lost		
<b>JUDICIARY</b>		
Lost of INCR Adding Machine by fire	650.00	Written off
<b>PRIME MINISTER</b>		
Alleged theft of paint and other material	216.00	Employees surcharged full amount
Loss of tarpaulin GL 6238	100.00	Driver surcharged full amount
Loss of articles, Tumatumari	62.85	Written off.
Larceny of articles at Queens College Pavilion	245.50	do.
Loss of titles, Wismar Nursery School	133.20	do.
Loss of kit through broaching	78.75	do.
Loss of electrical equipment, Guyana Youth Corp.	125.00	do.
Larceny, G.D.F. Stores Timehri	1,058.43	do.
One minor loss under \$50.00	47.50	
	<u>\$2,067.23</u>	
<b>MINISTRY OF ECONOMIC DEVELOPMENT</b>		
Loss of three Vinyl Floor Tiles	75.00	Written off
Loss of 1 aluminium kitchen sink	57.00	do.
Loss of groceries, Matthews Ridge Bulk Ration Store.	229.03	do.
Loss of provisions, Matthews Ridge Bulk Ration Store.	158.49	do.
	<u>\$519.52</u>	
<b>MINISTRY OF INFORMATION AND CULTURE</b>		
Loss of one Rolleicord 120 Camera	<u>300.00</u>	Written off.

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS</b>		
	\$	
Loss of automatic waterpump	180.00	Written off.
Loss of fire service equipment	100.00	do.
Loss of Police Boat, Lukanani	200.00	do.
Loss of Land Rover cushion	60.00	Const. surcharged full Amount.
Loss of Special Branch by fire	1,505.02	
	<u>\$2,045.02</u>	

<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>		
Break and Enter and Larceny on Agriculture Bond - Benab, Corentyne.	117.00	Fertiliser valued \$10.50 recovered. Balance written off
Loss of 892 ounces Gallimycin, Veterinary Division	686.84	Written off. Officer surcharged \$150.00.
Loss of Dark Bringle round head cow	149.50	Written off.
Death of Horse resulting from injury	140.00	do.
Loss of 1 large white sow	60.00	do.
Larceny of tools, Mech. W/shop, Botanic Gardens	138.00	do.
Loss of 10.12 H. P. Archimedes Engine No. 0508072	200.00	Written off.
Loss of 35 pounds of sweet corn seed Calumet at Central Agricultural Station, Mon Repos.	55.30	do.
Loss of 4 Generators, C. A. S., Mon Repos	200.00	Written off.
Loss of 232 pounds Black-eye Peas at C.A.S., Mon Repos	170.00	do.
Larceny of 1 transformer and 25 gallons Gear Oil from Central Timber Manufacturing Plant.	108.00	do.
Loss of 1 Electric Sander Black and Decker	100.00	Value recovered from employee
	<u>\$2,124.64</u>	

<b>MINISTRY OF WORKS HYDRAULICS AND SUPPLY</b>		
Sundry Articles	96.96	Written off from Inventory
Unfit foodstuff at Madhia Ration Store	77.90	do.
Loss of Ration at Madhia	167.02	do.
Six dozen 3/4 inch brass nuts	60.00	Employee surcharged \$30; \$60 written off
1 - 21 plate Tungstone Battery;		Employees surcharged \$27.00 each
1 - 21 plate Oldham Battery )	215.00	Value ritten off.
1 - Brass Plunger Suction Piece	148.60	Written off; Employee surcharged \$50.00
1 - Erres Transistor Radio	99.00	Written off; Employee surcharged \$99.00
1 - 12 volt 21 plate battery	80.00	Written off.
1 - Aluminium double drainboard and fittings	81.40	do.
1 - Motor lorry tyre	42.15	Conviction obtained; tyre retrieved
1 roll chain link fencing 75'	58.03	Written off.
Sanitary appliances and mattresses from Vets Quarters	99.00	do.
Shortage of 1016 gals. Dieselene	375.92	Written off; employees s/c \$40.00
1 - 12 Volt Perkins Generator	70.00	Written off.
Larceny of tyres and complete motor vehicle wheels	not stated	Closed.
2 Bench Vices	100.00	Written off.
2 Toilet bowls 1 wash basin 10 stop corks	131.79	do.
15 - 4 ft. flourescent Lamps complete	218.00	do.
Larceny of mechanical tools	147.00	do.
11 gallons paint	77.70	do.
Break and Enter and Larceny	189.15	do.
Loss of Jack and Wheel from PZ 1953	74.05	do.
2 Lengths Copper Pipe	120.00	do.
1 - 12 volt 11 plate battery and		
1 - 12 volt generator	130.00	do.

Description	Amount	Remarks
	\$	
1 - 12 volt Starter	150.00	do.
Sundry Articles	116.00	do.
Broken Windshield and Ganga Heavy Duty 12 volt battery	135.00	do.
Sundry Articles	118.90	do.
1 - 4' 6 and 1 - 8' 1/2 Brass plungers	228.36	do.
2 - 12 volt batteries	127.00	do.
Sundry Articles	114.60	remain as a charge to public funds.
5 lengths wire rope and 5 bricks	75.00	Written off.
1 Canvas cover from Land Rover	181.62	do.
Brass spiders from Pump	396.00	Written off; employee surcharged \$110.00
54 - B Dragline Spares	2,523.06	Written off.
2 - 12 volt batteries	175.00	do.
Drawing materials	not ascertained	Not yet settled.
Antenna - Cable and Twines	100.00	Written off.
6 gallons paint	58.00	do.
1 stop watch and 1 pr. pilers	53.20	do.
88 minor losses of under \$50.00 each totalling	<u>1,548.73</u>	
	<u>\$9,119.14</u>	

#### MINISTRY OF EDUCATION

Loss of Books - Bishops' High School	99.69	Written off.
Loss of equipment - De Hoop Govt. School	425.74	do.
Loss of one Record-player-Audio Visual Division	84.00	Officer surcharged full amount.
Loss of articles from Houston Govt. School	63.30	Written off..
Theft at Campbellville Govt. School	124.38	do.
Larceny of Sewing Machine - Convent Garden Government School	300.00	Written off; surcharged \$150.00
Break and Enter and Larceny - Diamond Government School	267.53	Written off
Larceny of Handicraft Equipment at Albion Government School	372.79	do.
Break and Enter and Larceny at Dartmouth Home Economic Centre	178.16	do.
Break and Enter and Larceny at Bishops' High School	95.47	do.
Theft of 2 steel chairs, wall clock from Training College	71.50	do.
Break and enter - Yakusari Govt. School	447.98	do.
do. Cotton Tree Govt. School	138.00	do.
Loss of articles 1 sewing machine etc. from Campbellville Government School	470.00	do.
Larceny at Craig Government School	65.00	do.
Larceny of Handicraft equipment from Mc Kenzie All-age School	91.26	do.
Loss of Miscellaneous articles and Books, Ocean View Govt. School.	60.50	do.
Loss of portable typewriter - Blairmont Government School	175.00	do.
Alleged Break and Enter, Crabwood Creek	518.75	do.
Break and Enter and Larceny Albion Government School	275.20	do.
Break and Enter and Larveny Rosignol Government Secondary School	92.55	do.
Larceny committed on Bohemia Government School	210.81	do.
Loss of Home Economics Equipment Fort Ordinance Government School	258.45	do.
Theft of articles from Strathspey Government School	93.52	\$68.52 Written off.



Description	Amount	Remarks
	\$	
Loss of 1 Electric Drill - Multilateral Teachers' Training Centre	60.00	Officer surcharged
Break and Enter and Larceny at Vryheids' Government School	133.35	Written off
Larceny of furniture - Two Brothers Government School	151.84	Written off
Larceny of Miscellaneous articles L.B.I. Government School	63.60	Written off
Theft of articles from Cummings Lodge Government School	100.53	do.
Loss of 6 - 8' Loudspeakers from Dolphin Government School	67.68	Written off
Larceny of Handicraft equipment Blairmont G.S.	210.00	do.
Loss of Home Economics Equipment from East Ruimveldt Government School	247.80	Written off; surcharged
Loss of Grundig Radio etc. from Lusignan Government School	382.74	\$25.00 Written off.
Loss of Home Economics equipment Vryheids' Lust Government School	482.00	do.
Break and Enter and Larceny - Cotton Tree Governmnt School	329.80	do.
Loss of 20 Steel Louvre Frames from Line Path Government School	50.00	do.
Larceny of Stationery and equipment Tuc Ville Government School	119.98	do.
Larceny of school equipment Covent Garden Government Secondary School	356.97	do.
Larceny at Annandale Government School	688.25	do.
Loss of articles - Vryman's Erven Government School	421.64	do.
Theft of Grinding Stone - School Feeding Division	170.45	do.
Break and Enter and Larceny at Albion Government School	183.05	do.
Loss of Typewriter and Clock from Skeldon Line Path Government Secondary School	310.00	do.
Larceny of 5 planes Charity Government School	60.00	do.
Loss of Woodworking tools - No. 48 Government School	216.72	\$139.18 Written off; \$77.54 recovered
Larceny of Counter Scale - Dolphin Govt. Schl.	55.00	Written off
Larceny committed on Clonbrook Government School	186.00	\$146. written off; \$40. remain a charge to public funds.
Loss of Bell and Howall Super 8 Double AVC Camera, Audio Visual Division	250.00	Written off; officers surcharged.
Break and Enter and Larceny - Skeldon Line Path Government Secondary School	Not stated	Written off;
Larceny on Craig Government School	379.79	do.
Larceny on Sewing materials - Plaisance Government School	75.40	do.
Loss of school equipment - Onverwinning Government Secondary School	162.00	do.
Loss of galvanised pipes North Georgetown Government Secondary School	135.24	do.
Larceny of articles from Providence Government School	623.48	do.
Theft of handicraft equipment - Anns Grove Centre Home Economic	405.40	do.
Loss of Desks and tables L.B.I. Government School	240.00	do.
Malicious damage to property Cummings Lodge Government School	150.43	do.
Break and Enter and Larceny Vryman Erven Government School	228.73	do.

## Description

Amount

Remarks

Description	Amount	Remarks
	\$	
Larceny of articles - Vryheids Lust Government School	82.60	written off
Theft of home economics equipment Fort Ordinance Government School	68.00	do
Loss of equipment Government Technical Institute	210.43	do
Loss of articles - Bishops' High School	51.00	do
Alleged irregularities in connection with supplies to schools of science materials	26,939.07	Not yet settled
Twenty-nine minor losses of under \$50.00 each totalling	471.48	
	<u>\$40,950.43</u>	

## MINISTRY OF HEALTH

Loss of shoes from Mahaica Hospital	126.00	Written off
Alleged Larceny on Government Dispensary Christianburg	262.00	do
Alleged loss of 100 caps of Penbritin 250 mg.	1,323.85	do
Alleged shortage of 6860 tons firewood - Mental Hospital	35,029.00	Not yet settled
Loss of fuel oil and drums from gasolene bond at Mental Hospital	105.20	Written off
Fraudulent conversion	125.00	Written off; Officer convicted restitution made.
Break and enter at Carpenter Shop and loss of consumable stores	101.00	Written off.
Accounting for stores Lethem Hosp.	603.11	Closed
Loss of articles from Ward 'C' Georgetown Hospital	73.82	Written off
Loss of foodstuffs from Mental Hospital between 1 - 16.6.70	17,411.64	Not yet settled
	<u>\$55,160.62</u>	

## MINISTRY OF HOUSING AND RECONSTRUCTION

Loss of 1 toilet bowl and cistern	55.17	Written off
Loss of Stores and Tools, South Ruimveldt	798.47	do
Loss of Emi Electric Fan	80.00	do
Loss by theft of 3 rolls BRC Fabric	408.09	do
Loss of 2 - 6 volt batteries	158.00	
	<u>\$1,499.73</u>	

## SUMMARY

1	Judiciary	\$ 650.00
9	Prime Minister	2,067.23
4	Ministry of Economic Division	519.52
1	Ministry of Information & Culture	300.00
5	Ministry of Home Affairs	2,045.02
12	Ministry of Agricultural & Natural Resources	2,124.64
128	Ministry of Works H. & S.	9,119.14
92	Ministry of Education	40,950.43
10	Ministry of Health	55,160.62
5	Ministry of Housing & Reconstr.	1,499.73
		<u>\$114,436.33</u>

- (3) List of accident reported involving  
Expenditure of over \$50.00 each

Description	Amount	Remarks
<b>MINISTRY OF EXTERNAL AFFAIRS</b>		
Accident involving PZ 3617 and hire car HL 966	\$ <u>\$2,487.42</u>	Driver of PZ 3617 left the country
<b>MINISTRY OF ECONOMIC DEVELOPMENT</b>		
Accident involving Hillman PM 885	90.52	Driver surcharged 50%
Accident involving Land Rover PR 258	100.00	do
Accident involving Land Rover No. 2	50.00	do
	<u>240.52</u>	
<b>PRIME MINISTER</b>		
Accident involving G.D.F. Land Rover PZ 5422	\$1,772.68	Driver surcharged 50%
Accident involving G.D.F. Land Rover PV 463	350.00	Charged to public funds.
Accident involving G.D.F. Land Rover PZ 7075	83.48	Driver surcharged \$42.00
G.D.F. Vehicles PT 522 and GZ 5712	110.84	Full cost of repairs recovered
Land Rover PV 436	<u>372.00</u>	Driver surcharged \$372.
	<u>\$2,689.00</u>	
<b>MINISTRY OF HOME AFFAIRS</b>		
Accident involving Police Motor Cycle CA 377	463.71	Constable surcharged \$200.00
Accident involving Police Motor Jeep PW 660 & PZ 7325	399.20	Charged to Public Funds
Accident involving Police Motor Car PR 890	1,350.00	Driver surcharged \$675.00
Accident involving Police Motor Car PZ 2717	1,766.32	Driver surcharged \$456.25
Accident involving Police Land Rover PZ 4850	1,336.76	Driver surcharged \$702.00
Accident involving Police Motor Car PZ 2480	1,535.93	Officer surcharged \$384.00
Accident involving Police Motor Cycle CA 4403	646.00	Officer surcharged \$323.00
Accident involving Police Jeep PP 112	3,825.40	Board of Survey recommended sale of vehicle.
Damage to motorcycle C 8397	224.75	Constable surcharged \$150.00
Accident involving Police Motor Car PR 591	310.27	Constable surcharged \$310.00
Accident involving Police Jeep PW 637 H PF 398	163.94	Full amount recovered from driver of PF 398
Accident involving Police Volkswagon van PZ 4697	60.65	Full amount recovered
Accident involving Police Motor Car PR 591 and PF 256	52.00	Full amount recovered from driver of PF 256
Accident involving Water Tender GI 602 and PZ 2634	300.00	\$200 recovered from owner of PZ 2634
Accident involving Police Motor Cycle CA 5501	126.99	Constable paid cost of repairs
Accident involving Police Motor Cycle CA 377 and a cyclist	340.08	Cyclist agreed to pay cost of repairs
Accident involving Police Motor Car PR 589 and PZ 5176	52.98	Owner of PZ 5176 paid full cost of repairs
Accident involving Police Jeep PY 205 and a cow	203.15	Owner of cow agreed to pay cost of repairs
Accident involving Volkswagon van PZ 4697 and a cycle	441.44	Charged to Public Funds
Accident involving Police Motor Jeep PX 127	543.79	Charged to Public Funds
do Police Motor Van PZ 826	130.45	do
do do Cycle	186.44	do
do do Car PZ 4630	35.37	do
Damage to motor cycle CA 375	79.68	do
Accident involving Police motor cycle CA 376	218.26	do
Damage to Water Tender GD 851	70.00	do
Accident involving Police Motor Cycle CA 5296	91.30	do
do do CA 5506	134.78	do
do do Van PZ 2481	60.64	do
do do Cycle CA 381	245.74	do
Accident involving Water Tender GD 957	300.00	do
Accident to Police Volkswagon Van PZ 4699	288.84	do
do Car PZ 4683	323.39	do
do Volkswagon Car PL 501 and GW 624	66.28	do
do Vehicle Minimoke PZ 4656	306.43	do
do Car PZ 4683	1,032.53	do
do Motor cycle CA 366	58.00	do
do Station Waggon PZ 4699	288.84	do
Accident involving Harley Davidson Motor cycle CA 370	214.98	do
do Police Launch Felix Austin	<u>330.00</u>	Driver surcharged \$165.00
	<u>18,604.71</u>	

Description	Amount	Remarks
<b>MINISTRY OF WORKS HYDRAULICS &amp; SUPPLY</b>		
Accident involving motor jeep G x 940	94.79	Written off
do Land Rover PV 296	139.00	Driver surcharged \$69.50
do Motor Lorry GT 286 and		
Donkey Cart	330.70	Charged to Public Funds
do Motor Lorry GZ 4218	192.42	do
Lorry GT 305	79.76	do
do Bituman Tanker and Motor car PZ 4458	200.00	Officer surcharged \$134.00
Damage to M. L. Critchlow	300.00	Charged to Public Funds
do Craig Bridge	90.00	Not yet settled
do Bedford Truck GT/288	400.00	Driver surcharged \$400.00
do Bedford Lorry Windshield		Charged to Public Funds
Broken GZ 2289	77.48	
do " GZ 3901	50.30	do
do Chevrolet Lorry GR 611 and car PT 670	100.00	Employee surcharged full amount
Rails and Stanchions damaged	59.62	Charged to Public Funds
Accident to Land Rover PO 448	893.75	Employee surcharged \$300.00
do	1,771.95	Charged to Public Funds
Accident to bridge by motor lorry	250.00	\$250.00 recovered from owner of lorry.
Accident to Torque Wrench	60.00	Written off.
Accident to Petter Air Compressor	100.00	Charged to Public Funds
Damage to McCulloch Power Saw	200.00	Written off
Accident to Bedford Lorry GZ 1387 and GZ 4344		\$525.00 recovered from party responsible
Accident Broken column and braces Tractor C 7572	700.00	Cost recovered from Insurance Company
Accident involving I. H. Station Wagon	132.00	Charged to Public Funds
do Princess Bells Royce with cow	105.16	do
do Morris Van GZ 5987	142.40	do
do International Traveller PZ 872	806.91	do
Damage to 14' guardrail and 3 broken stanchions GW 920	57.00	Officer surcharged \$20. Charged to Public Funds
	118.40	
Damage to bridge by motor bus	293.92	do
Accident of Land Rover PZ 6125 with car HC 967	224.70	Officer surcharged \$224.70
Damage to Compactor roller PR/49	177.43	Charged to Public Funds
Accident to Land Rover GT 143 and GT 1089	111.26	do
Damage to Ministry's Wharf Boathouse and Barge	1,513.10	Recovered from party responsible
do 1 glass jar	700.00	Not yet settled
Damage to Concrete Bridge	1,800.00	Officer s/charged \$10
	82.00	Recovered from Insurance Company
Damage to Perkins - P 4 Engine	250.00	Officer surcharged \$113.55
Damage to Land Rover PV 773	113.55	Officers surcharged \$203.00
Damage to Land Rover PZ 5319	346.55	Charged to Public Funds
Accident to Bedford Lorry GZ 2291 and GV 735	350.00	do
Accident to International Lorry GV 87	663.80	do
Accident between Bedford Lorry GW 431 and car PR and car PR 583	500.00	Not yet settled
Accident Cargo Water Tender GV 921	2,341.90	
Damage to 1 guard post - paint	455.00	Charged to Public Funds
Damage to rails at Mahaica	232.63	do
	65.00	\$64.28 recovered from Insurance Company
(4) Accident Bedford Lorry GZ 1383 and HX 661	302.23	Officer surcharged \$200.00
Damage to Scurd Truck Trailer GW 793	8,058.60	Not yet settled
Accident Land Rover PW 605	600.00	Officer surcharged \$300.00
Accident Station Wagon PZ 6175	2,143.90	Charged to public funds
do Rebel Saloon PZ 6097	165.00	Cost recovered from Insurance Company
Damage to Land Rover PZ 5061	553.96	Officer surcharged \$106.00
Accident to Land Rover PZ 3286	200.00	Charged to Public Funds
do PZ 5586	750.00	Officer surcharged \$75.00
Damage to poles by Bedford Lorry GZ 7357	365.42	Charged to Public Funds

Description	Amount	Remarks
(5) Bedford Truck GZ 6829 and HZ 2351	87.89	Charged to Public Funds
Accident to Lorry GM 430	172.60	Amount recovered from Insurance Company
Accident to Land Rover PJ 846	84.92	Matter closed
Accident to Lorry GR 611 and GZ 2191	102.79	Charged to Public Funds
Accident to Trailer TZ 1099	82.50	Charged to public funds
Damage to Bedford Tipper	112.02	do
Accident to Bedford Lorry GG 278	60.00	do
Damage to 1 Transmitter Battery	132.00	Written off from inventory
Damage to Wheel Grader	207.89	Charged to public funds
Damage to bridge	106.71	\$106.71 recovered
Damage to Moisture Tester Bore and Field Balance	200.00	Written off from inventory
Damage to truck trailer GS 610	160.15	Charged to public funds
Damage to Land Rover PZ 8286	238.00	Charged to public funds
Accident involvings Bedford Lorry GM 431 and PP 145	175.00	Not yet settled
	<u>32,733.46</u>	

#### MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

	\$	
Accident involving Land Rover PV 644	750.00	Officer surcharged \$112.50
Accident involving Land Rover PP 721	260.00	Driver surcharged \$130.00
Accident involving Land Rover PZ 1525	1,007.88	Charged to Public Funds
Accident involving Bedford Truck GY 670	964.00	do
Accident to Volkswagon, PZ 4514	228.68	do
	<u>3,210.56</u>	

#### MINISTRY OF COMMUNICATION

Accident involving Bedford Truck GN 533 and motor bus BR 417	<u>175.00</u>	
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#### MINISTRY OF EDUCATION

Accident involving School Feeding Van GW 920 and Private Motor Car PS 796	130.00	Driver surcharged
Accident involving National Sports Council Motor Van PZ 2620 and Motor Lorry GT 107	<u>110.00</u>	Charged to public funds
	<u>240.00</u>	

#### MINISTRY OF HEALTH

Accident involving Land Rover PZ 3599	240.58	Charged to public fund
Request for permission to satisfy judgment against Temp. Vehicle Driver PZ 2469	<u>118.84</u>	Recovered
	<u>\$ 359.42</u>	

#### MINISTRY OF HOUSING AND RECONSTRUCTION

Accident involving Land Rover PZ 2439	448.96	Repairs charged to Public Funds Driver surcharged
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#### SUMMARY

1 Ministry of External Affairs	2,487.42
3 Ministry of Economic Development	240.52
5 Prime Minister	2,689.00
40 Ministry of Home Affairs	18,604.71
65 Ministry of Works Hydraulics and Supply	32,733.46
5 Ministry of Agriculture and Natural Resources	3,210.56
1 Ministry of Communications	175.00
2 Ministry of Education	240.00
2 Ministry of Health	359.42
1 Ministry of Housing and Reconstruction	448.96
	<u>61,189.05</u>

APPENDIX B  
SUMMARY OF EXCESSES ON SUBHEADS

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No	Financial Amount	Pager No.
			\$	\$		\$	
I - President	1	1	65.20				
II - Judiciary .. .. .		<u>1</u>	<u>65.20</u>				
Supreme Court of Judicature ..	2	1	1,063.14				
Magistrates .. .. .	3	2	3,094.79				
		<u>3</u>	<u>4,157.93</u>				
IV - Other Services not under Ministerial Control Ombudsman	6	1	27.83				
		<u>1</u>	<u>27.83</u>				
Public & Police Service Commissions .. .. .	7	2	706.76				
		<u>2</u>	<u>706.76</u>				
V - Prime Minister Office of the Prime Minister .. .. .	9	7	72,786.94	38,188.78	15,71/70	56,293.00	1/71
Guyana Defence Force .. .. .	10	1	3,716,123.41				
Capital .. .. .	V	6	210,638.99	166,097.80	77/70	167,577.90	1/71
		<u>14</u>	<u>3,999,549.34</u>	<u>204,286.58</u>		<u>223,870.00</u>	
VI - Public Service Ministry .. .. .	VI	1	96,811.58	96,811.58	53,54/70	136,500.00	1/71
Capital .. .. .		<u>1</u>	<u>96,811.58</u>	<u>96,811.58</u>		<u>136,500.00</u>	
VII - Ministry of External Affairs Ministry .. .. .	12	17	330,884.90	12,474.09	50,59,68/70	14,600.00	1/71
Capital .. .. .	VII	2	36,519.20				
VIII - Ministry of Economic Development Ministry .. .. .	13	10	45,043.16	12,474.09		14,600.00	
Interior Development .. .. .	14	8	54,819.63				
Capital .. .. .	VIII	7	587,716.35	286,000.00	17,64/70	286,000.00	1/71
		<u>25</u>	<u>687,579.14</u>	<u>286,000.00</u>		<u>286,000.00</u>	
IX - Attorney General	15	3	4,960.03				
Official Receiver .. .. .	16	3	1,425.01				
Deeds Registry .. .. .	17	1	3.76				
		<u>7</u>	<u>6,388.80</u>				
X - Ministry of Information and Culture .. .. .	18	6	63,273.76				
Ministry .. .. .		1	59,636.01				
Capital .. .. .	X	7	122,909.77				
XI - Ministry of Home Affairs Ministry .. .. .	19	3	14,189.80	219.32	78/70	1,500.00	1/71
Police .. .. .	20	12	224,985.77	196,491.89	60,73/70	208,000.00	1/71
Prisons .. .. .	21	6	12,760.67	1,911.22	79/70	2,000.00	1/71
Fire Protection Service .. .. .	22	4	20,114.76	1,700.00	63/70	1,700.00	1/71
Printery .. .. .	23	3	3,493.91	225.34	72/70	450.00	1/71
Probation & Welfare Service ..	24	4	1,997.38				
Capital .. .. .	XI	1	845.40				
		<u>33</u>	<u>278,387.69</u>	<u>200,547.77</u>		<u>213,650.00</u>	
XII - Ministry of Local Government Ministry	25	1	40.73				
		<u>1</u>	<u>40.73</u>				
XIII - Ministry of Agriculture and Natural Resources .. .. .	26	2	725.93				
Ministry .. .. .		c/d 2	725.93				

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No	Financial	Paper
						Amount	No.
			\$	\$		\$	
		2	725.93				
Agriculture .. .. .	27	16	118,059.11				
Forests .. .. .	28	3	1,779.40				
Geological Surveys & Mines ..	29	4	7,493.37				
Capital	XIII	11	417,908.70	\$269,994.55	47,61/70	\$390,000.00	1/71
		<u>36</u>	<u>545,966.51</u>	<u>269,994.55</u>		<u>390,000.00</u>	
XV Ministry of Communicatiins							
Ministry .. .. .	32	3	32,012.41				
Post Office .. .. .	33	4	5,095.12				
T.H.D. .. .. .	34	1	33,675.45				
Civil Aviation .. .. .	35	2	6,113.19				
Capital .. .. .	XV	2	82,796.84				
		<u>12</u>	<u>159,693.01</u>				
XVI Ministry of Works Hydraulics and Supply							
Establishment .. .. .	36	6	29,130.01				
Annually Recurrent .. .. .	37	14	467,911.28	70,000.00	67/70	\$70,000.00	1/71
Capital .. .. .	XVI	6	180,384.22				
XVII Capital .. .. .	XVII	1	27,182.48				
		<u>27</u>	<u>704,607.99</u>	<u>70,000.00</u>		<u>70,000.00</u>	
XVIII Ministry of Education .. ..							
Ministry .. .. .	38	3	760,585.11				
Primary, Multilateral & Secondary Schools .. .. .	40	2	4,660.57				
Practical Instruction Centre	41	1	.80				
G.T.C. Pre-Service Teacher Training Programme	42	1	.64				
Technical Institute .. .. .	43	4	127,353.46				
Queens College .. .. .	45	1	600.00				
Bishops High School .. .. .	46	3	3,419.81				
Anna Regina Secondary .. .. .	47	1	46.10				
Berbice High School .. .. .	48	2	81.40				
New Amsterdam Tech. Inst. .. ..	69	1	121.99				
Capital .. .. .	XVIII	6	830,725.47	8,204.13	56/70	10,647.36	1/71
XIX IBRD/IDA Projects .. ..	XIX	2	5,924.58				
		<u>27</u>	<u>1,733,519.93</u>	<u>8,204.13</u>		<u>10,647.36</u>	
XX Ministry of Health .. ..							
Ministry .. .. .	49	2	2,128.98				
Medical .. .. .	50	1	431.66				
Bacteriological .. .. .	51	1	45.01				
Hospitals & Dispensaries .. .. .	53	5	27,198.93				
Analyst .. .. .	54	2	5,703.67				
		<u>11</u>	<u>35,508.25</u>				
XXI Ministry of Housing & Reconstruction .. .. .							
Ministry .. .. .	56	4	4,130.71				
Capital .. .. .	XXI	4	10,841.44				
		<u>8</u>	<u>14,972.15</u>				

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No	Financial	Paper
						Amount	No.
			\$	\$		\$	
XXII Ministry of Labour & Social Security .. .. .	58	3	771.03	369.69	46/70	6,000.00	1/71
Ministry .. .. .	60	1	54.38				
Social Assistant ..							
		<u>4</u>	<u>825.41</u>	<u>369.69</u>		<u>6,000.00</u>	
XXIII Ministry of Finance							
Ministry .. .. .	61	3	2,562.40	296.87	69/70	1,000.00	1/71
Accountant General ..	62	7	43,099.96	14,749.91	51,70,74,75/70	51,000.00	1/71
							1/71
							1/71
Customs & Excise ..	63	3	26,197.07	12,000.00	57/70	12,000.00	1/71
Inland Revenue .. ..	64	3	12,954.52				
Pensions & Gratuities ..	66	5	121,271.32	59,128.29	55,62,66/70	60,000.00	(
							( 1/71
							(
Revision of Wages .. ..	68	1	1,020.71				
		<u>22</u>	<u>207,105.98</u>	<u>86,148.07</u>		<u>124,000.00</u>	
<b>Total .. ..</b>		<b>261</b>	<b>9,035,450.73</b>	<b>1,234,836.46</b>		<b>1,475,267.36</b>	



APPENDIX C  
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1970

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
<b>HEAD 1 - PRESIDENT</b>					
S.H. 1 - Personal Emoluments ..	92.50	2,889.00		2,796.50	
2 - Transport & Travelling	4.00	880.84		876.84	
3 - Miscellaneous .. ..	98.67	106.67		8.00	
4 - Telegram & Carriage of Mails .. ..	153.58	365.73		212.15	
5 - Telephones ... ..	246.82	318.81		71.99	
6 - Upkeep of Guyana House	238.38	2,301.95		2,063.57	
8 - National Insurance ..	111.80		65.20		177.00
	\$945.75				
<b>HEAD 2 - SUPREME COURT OF JUDICATURE</b>					
S.H. 1 - Personal Emoluments ..	73.80	24,484.06		24,410.26	
4 - Transport & Travelling	513.96		1,063.14		1,577.10
5 - Miscellaneous .. ..	104.19	296.25		192.06	
8 - Uniforms .. ..	49.75	532.52		482.77	
9 - Expenses of Jurors ..	64.02	24,918.37		24,854.35	
10 - Expenses of Witnesses..	21.00	12,603.08		12,582.08	
16 - Interest, Suitors' Deposits .. ..	985.17	555.70			429.47
	\$1,811.89				
<b>HEAD 3 - MAGISTRATES</b>					
S.H. 1 - Personal Emoluments ..	7.75	4,435.25		4,427.50	
2 - Transport & Travelling	674.88	4,239.36		3,564.48	
3 - Miscellaneous .. ..	260.00	1,019.61		759.61	
8 - Crown Witnesses Expenses	857.30		8.70		866.00
12 - Rice Assessment Tribunal	86.70		3,086.09		3,172.79
13 - National Insurance ..	371.45	3,878.60		3,507.15	
	\$2,258.08				
<b>HEAD 4 - PARLIAMENT</b>					
S.H. 5 - Telephones .. ..	10,948.67	2,160.39			8,788.28
	\$10,948.67				
<b>HEAD 6 - OMBUDSMAN</b>					
S.H. 5 - Miscellaneous .. ..	48.16	9.70			38.46
	48.16				
<b>HEAD 8 - PUBLIC PROSECUTIONS</b>					
S.H. 3 - Transport and Travelling	1,903.47	464.13			1,439.34
4 - Miscellaneous .. ..	11.27	91.77		80.50	
5 - Telephones .. ..	140.78	418.84		278.06	
7 - National Insurance ..	120.00	285.45		165.85	
	2,175.52				
<b>HEAD 9 - OFFICE OF THE PRIME MINISTER AND CABINET</b>					
S.H. 2 - Transport and Travelling	2,331.67	29,649.34		27,317.67	
3 - Miscellaneous .. ..	326.52	1,072.62		746.10	
4 - Telegrams .. ..	2,755.71	1,003.89			1,751.82
8 - Government Entertainment	330.31		31,324.02		31,654.33
10 - Community Development Workers .. ..	585.16		11,326.61		11,911.77

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
13 - Promotion of Youth Work	1,129.73		11,573.92		12,703.65
14 - Upkeep of the Residence	1,006.43		3,274.14		4,280.57
15 - Maintenance and Operation of Vehicles .....	44.71	1,821.34		1,776.63	
18 - National Insurance ..	32.70	29,274.65		29,241.95	
19 - National Efficiency Campaign .. ..	1.35	2,363.43		2,362.08	
	8,544.29				
DIVISION V - PRIME MINISTER (G.D.F.)					
S.H. 2 - Community Development Project .. ..	5,155.55		26,683.21		31,838.76
5 - Youth Development.. ..	35,908.76		106,123.38		142,032.14
	41,064.31				
HEAD 11 - PUBLIC SERVICE MINISTRY					
S.H. 1 - Personal Emoluments ..	1,386.19	3,640.97		2,254.78	
4 - Telephones .. ..	700.50	854.92		154.42	
	2,086.69				
DIVISION VI - PUBLIC SERVICE MINISTRY					
S.H. 1 - Conditional Scholarship & Training Courses	1,263.73		96,811.58		98,075.31
HEAD 12 - MINISTRY OF EXTERNAL AFFAIRS					
S.H. 1 - Personal Emoluments ..	18,166.60		12,865.32		31,031.92
3 - Miscellaneous .. ..	20.00		14,687.21		14,707.21
16 - Expenses of Guyana Boundaries Commission..	100.00	3,460.47		3,360.47	
	18,286.60				
DIVISION VII - MINISTRY OF EXTERNAL AFFAIRS					
S.H. 1 - Purchase of Equipment ..	763.20		34,527.60		35,290.80
6 - Overseas Office Furnish Furnishing, etc... ..	4,250.42		1,991.60		6,242.02
	5,013.62				
DIVISION VIII - MINISTRY OF ECONOMIC DEVELOPMENT					
S.H. 8 - Specialist Assistance ..	205.41		84,804.21		85,009.62
18 - Resettlement .. ..	1,281.40	267,278.21		265,996.81	
	1,486.81				
HEAD 15 - ATTORNEY GENERAL					
S.H. 3 - Transport & Travelling	240.00	578.48		338.48	
4 - Miscellaneous .. ..	84.95		68.18		153.13
6 - Library .. ..	40.00		715.31		755.31
8 - Official Entertainment..	79.38	79.98		.60	
	444.33				
HEAD 17 - DEEDS REGISTRY					
S.H. 8 - National Insurance	275.20	393.65		118.45	

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 18 - MINISTRY OF INFORMATION AND CULTURE					
S.H. 1 - Personal Emoluments ..	114.00	32,016.36		31,902.36	
2 - Transport and Travelling .. ..	232.94	286.05		53.11	
4 - Telegrams .. ..	53.99		76.25		130.24
5 - Telephones .. ..	4,383.73	953.45			3,430.28
6 - Library and Publications ..	6.00	344.01		338.01	
7 - Distribution Expenses..	142.50	3,509.59		3,367.09	
8 - Purchase & Production of Films and other visual Aids .. ..	63.06		13,732.42		13,795.48
9 - Maintenance of Equipment	19.31		595.35		614.66
12 - Maintenance and operation of Motor Vehicles .. ..	1,062.23		270.26		1,332.49
19 - Publishing and Publicising .. ..	10,400.00	8,343.14			2,056.86
20 - History and Culture ..	2,051.36	1,758.44			292.92
23 - Official Entertainment	50.00	177.91		127.91	
	\$18,579.12				
DIVISION XI - MINISTRY OF HOME AFFAIRS					
S.H. 15 - Fire and Ambulance Stations .. ..	8,793.93	25,117.74		16,323.81	
HEAD 25 - MINISTRY OF LOCAL GOVERNMENT					
S.H. 1 - Personal Emoluments ..	1,378.82	62,543.76		61,164.94	
2 - Transport and Travelling	71.80	18,068.18		17,996.38	
3 - Miscellaneous .. ..	27.00	722.82		695.82	
5 - Telephones .. ..	1,547.73	23,236.51		21,688.78	
8 - Entertainment Expenses..	51.08	242.84		191.76	
10 - Water Transport .. ..	5.50	2,363.30		2,357.80	
12 - Miscellaneous Expenses - County and Rest Houses	256.38	564.18		307.80	
	\$3,338.31				
HEAD 28 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
S.H. 2 - Transport and Travelling .. ..	1,240.00	1,513.63		273.63	
6 - Maintenance and operation of Land and Water Transport .. ..	5.89	3,074.98		3,069.09	
	\$1,245.89				
DIVISION XIII - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
S.H. 27 - Forest Industries	444.27	450,997.52		450,553.25	
28 - Expansion of Forest Utilisation Section	1,176.29	9,243.38		8,067.09	
	\$1,620.56				

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
25 - Maintenance & Operation of Hydrometeorological Stations	16,216.27	726.11			15,490.16
26 - Unallocated Stores	74,192.85		191,586.93		265,779.78
	191,383.85				
HEAD 56 - MINISTRY OF HOUSING & RECONSTRUCTION					
S.H. 3 - Miscellaneous	41.10		82.48		123.58
6 - Books & Publications	36.95		115.12		152.07
9 - Wages, Government Housing Estates	6,699.97		3,373.06		10,073.03
	6,778.02				
HEAD 57 - MINISTRY OF HOUSING AND RECONSTRUCTION TOWN AND COUNTRY PLANNING					
S.H. 3 - Miscellaneous	51.50	89.68		38.18	
DIVISION XXI - MINISTRY OF HOUSING & RECONSTRUCTION					
S.H. 2 - Purchase & Development of Land	2,280.95	129,452.55		127,171.60	
3 - Self-help Housing	27.00		8,532.36		8,559.36
13 - Purchase of Equipment	7,536.43	11,264.89		3,728.46	
14 - Housing Fund	1,330.01	160,363.99		159,033.98	
	11,174.39				
HEAD 58 - MINISTRY OF LABOUR & SOCIAL SECURITY					
S.H. 2 - Transport and Travelling	58.82	4,545.89		4,487.07	
3 - Miscellaneous	34.70	2,109.61		2,074.91	
5 - Telephones	1,235.14	7,582.41		6,347.27	
17 - Supervision of Weighing of Cans on Sugar Estates	32.40		369.69		402.09
	1,361.06				
HEAD 59 - MINISTRY OF LABOUR AND SOCIAL SECURITY - EMPLOYMENT EXCHANGE					
S.H. 1 - Personal Emoluments	199.00	4,470.24		4,271.24	
2 - Transport and Travelling	9.80	262.60		252.80	
3 - Miscellaneous	25.00	1,090.02		1,065.02	
	233.80				
HEAD 60 - MINISTRY OF LABOUR & SOCIAL SECURITY - SOCIAL ASSISTANCE					
S.H. 1 - Personal Emoluments	32.42	36,770.54		36,738.12	
2 - Transport and Travelling	46.60	11,685.24		11,638.64	

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$		\$	\$
4 - Dietary .. .. .	5,512.88	6,600.94		1,088.06	
5 - Fuel and Light	940.34	880.44			59.90
6 - Maintenance of Vehicles	31.75	1,693.66		1,661.91	
7 - Uniforms for Nurses and Servants .. .. .	4.00	1,145.11		1,141.11	
8 - Furniture and Equipment	36.00	1,936.54		1,900.54	
9 - Funerals	77.40	3,093.79		3,016.39	
10 - Laundry and Sanitation	155.80	7,618.52		7,462.72	
11 - Clothing and Bedding	707.40	10,462.21		9,754.81	
12 - Grant to Salvation Army for Social Work ..	720.00	720.00			
16 - Old Age Pensions ..	9.30	12,988.90		12,979.60	
17 - Public Assistance ..	10.80	42,414.52		42,403.72	
21 - Grant to African Development Association	123.20				123.20
	8,407.89				
DIVISION XXII - MINISTRY OF LABOUR & SOCIAL SECURITY					
S.H. 4 - Relief and Rehabilitation	5.00	2,470.85		2,465.85	
HEAD 62 - MINISTRY OF FINANCE - ACCOUNTANT GENERAL					
S.H. 10 - Expenses of Commissions, Committees and Conferences held in Guyana	718.77	25,770.20		25,051.43	
17 - Travelling Expenses and Subsistence Allowances to Unofficial Members of Board and Committees	50		4,404.69		4,405.19
21 - Refunds of Revenue ..	206.65		2,453.95		2,660.60
	925.92				
HEAD 63 - MINISTRY OF FINANCE - CUSTOMS & EXCISE					
S.H. 1 - Personal Emoluments	273.01		25,874.28		26,147.29
2 - Transport & Travelling	57.51	4,596.59		4,539.08	
3 - Miscellaneous ..	41.05		316.93		357.98
8 - Revenue Protection ..	2,871.73	8,518.61		5,646.88	
9 - Maintenance & Operation of Land & Water Transport .. ..	73.35	4,439.94		4,366.59	
10 - Refunds of Revenue ..	3,455.89	85,806.61		82,350.72	
	6,772.54				
HEAD 64 - MINISTRY OF FINANCE - INLAND REVENUE					
S.H. 1 - Personal Emoluments ..	23.23	21,673.14		21,649.91	
6 - Maintenance & Rental of Data Processing Machine .. .. .	2,868.50	5,529.94		2,661.44	
7 - Revenue Protection ..	12.50	47.61		35.11	
13 - Expenses Operation of Road Toll Systems ..	504.44	6,626.69		6,122.25	
	3,408.67				

## SUMMARY

Head	§
1 President .....	945.75
2. Supreme Court of Judicature .....	1,811.89
3 Magistrates .....	2,258.08
4. Parliament .....	10,948.67
6 Ombudsman .....	48.16
8 Public Prosecutions .....	2,175.52
9 Office of the Prime Minister and Cabinet .....	8,544.29
DIVISION V – PRIME MINISTER .....	41,064.31
11 Public Service Ministry .....	2,086.69
DIVISION VI – PUBLIC SERVICE MINISTRY .....	1,263.73
12 Ministry of External Affairs .....	18,286.60
DIVISION VII – MINISTRY OF EXTERNAL AFFAIRS .....	5,013.62
DIVISION VIII – MINISTRY OF ECONOMIC DEVELOPMENT .....	1,486.81
15 Attorney General .....	444.33
17 Deeds Registry .....	275.20
18 Ministry of Information and Culture .....	18,579.12
DIVISION XI – MINISTRY OF HOME AFFAIRS .....	8,793.93
25 Ministry of Local Government .....	3,338.31
28 Ministry of Agriculture and Natural Resources .....	1,245.89
DIVISION XIII – MINISTRY OF AGRICULTURE and NATURAL RESOURCES .....	1,620.56
31 Ministry of Trade .....	370.80
33 Ministry of Communications .....	1,268.85
36 Ministry of Works Hydraulics and Supply (Establishment) .....	10,386.67
37 Ministry of Works Hydraulics and Supply (Annually Recurrent) .....	191,383.85
56 Ministry of Housing and Reconstruction .....	6,778.02
57 Ministry of Housing and Reconstruction-Town and Country Planning .....	51.50
MINISTRY XXI – MINISTRY OF HOUSING AND RECONSTRUCTION .....	11,174.39
58 Ministry of Labour & Social Security .....	1,361.06
59. Ministry of Labour-Employment Exchange .....	233.80
60 Ministry of Labour - Social Assistance .....	8,407.89
DIVISION XXII – MINISTRY OF LABOUR & SOCIAL SECURITY .....	5.00
62 Ministry of Finance – Accountant General .....	925.92
63 Ministry of Finance – Customs & Excise .....	6,772.54
64 Ministry of Finance – Inland Revenue .....	3,408.67
	372,760.42

**APPENDIX D**  
**ERRORS IN CLASSIFICATION**  
**AMOUNTS OF \$250. AND OVER BROUGHT TO NOTICE TOO LATE**  
**FOR ADJUSTMENT IN THE ACCOUNTS FOR THE YEAR 1970**

**1. Admitted by the Accounting Officer**

Allocated To			Should have been allocated	
Head Division	Sub-Head	Amount	Head/Division	Sub-Head
<b>JUDICIARY</b>				
3 Magistrates .. .. .	8	1,108.18	2 Supreme Court of Judicature ..	10
do. .. .. .	8	450.40	do. .. .. .	9
11 Judiciary .. .. .	2	6,891.60	11 Judiciary .. .. .	4
		8,450.18		
<b>PRIME MINISTER</b>				
10 Guyana Defence Force ..	2	1,145.88	V Prime Minister .. .. .	3
<b>MINISTRY OF EXTERNAL AFFAIRS</b>				
12 Ministry of External Affairs	2	605.72	12 Ministry of External Affairs ..	5
do. .. .. .	10	4,718.00	do. .. .. .	1(24)
		5,323.72		
<b>MINISTRY OF INFORMATION AND CULTURE</b>				
18 Ministry of Information and Culture .. .. .	3	280.00	18 Ministry of Information and Culture .. .. .	20
do. .. .. .	15	500.00	do. .. .. .	19
do. .. .. .	15	2,721.16	do. .. .. .	12
		3,501.16		
<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>				
27 Ministry of Agriculture and Natural Resources .. .. .	15	1,568.65	27 Ministry of Agriculture and Natural Resources .. .. .	2
do. .. .. .	28	972.26	do. .. .. .	2
do. .. .. .	31	2,511.77	do. .. .. .	2
		5,052.68		
<b>MINISTRY OF WORKS HYDRAULICS AND SUPPLY</b>				
36 Ministry of Works, Hydraulics and Supply - Establishment .. .. .	2	704.00	62 Ministry of Finance, Accountant General .. .. .	17
do. .. .. .	3	252.00	36 Ministry of Works Hydraulics and Supply - Establishment	22
37 Ministry of Works, Hydraulics and Supply - A/R	1	266.42	do. .. .. .	13
do. .. .. .		566.60	37 Ministry of Works, Hydraulics and Supply - A/R .. .. .	7
do. .. .. .	1	884.65	XVI Ministry of Works, Hydraulics and Supply .. .. .	34
36 Ministry of Works, Hydraulics and Supply - A/R	10	1,960.00	XVI Ministry of Works, Hydraulics and Supply	16
do. .. .. .	26	11,694.74	19 Ministry of Home Affairs .. .. .	16

Allocated To			Should have been allocated	
Head/Division	Sub-head	Amount	Head/Division	Sub-head
		\$		
XVI Ministry of Works, Hydraulics and Supply	12	563.35	37 Ministry of Works,Hydraulics and Suppky - A/R ... ..	6
do.	48	1,500.00	XVI Ministry of Works, Hydraulics and Supply	42
XV Ministry of Communication	25	15,461.72	35 Ministry of Communications ..	15
		33,853.48*		
<b>MINISTRY OF EDUCATION</b>				
40 Primary, Multilateral and Secondary Schools ..	3	600.00	37 Ministry of Works, Hydraulics and Supply A/R .. .. .	8
do. ....	7	1,974.21	do. .. .. .	7
		2,574.21		
<b>MINISTRY OF HEALTH</b>				
51 Ministry of Health - Bacteriological .. ..	7	850.00	XX Ministry of Health .. .. .	16
do. .. .. .	10	775.00	do. .. .. .	16
53 Ministry of Health, Hospitals and Dispensaries	11	402.00	53 Ministry of Health, Hospitals and Dispensaries .. .. .	6
XX Ministry of Health.. ..	8	2,265.56	Not determined .. .. .	
XX Ministry of Health.. ..	8	6,650.00	XX Ministry of Health .. .. .	16
53 Ministry of Health, Hospitals and Dispensaries	6	850.00	XX Ministry of Health .. .. .	16
		11,792.56		
		2. Not yet admitted by the Accounting Officer.		
<b>MINISTRY OF EXTERNAL AFFAIRS</b>				
12 Ministry of External Affairs	1	257.28	12 Ministry of External Affairs ..	7
do.	10	9,984.00	do. .. .. .	1
		10,241.28		
<b>MINISTRY OF INFORMATION AND CULTURE</b>				
18 Ministry of Information and Culture ... ..	20	358.40	18 Ministry of Information and Culture .. .. .	2
do. .. .. .	19	2,616.04	X Ministry of Information and Culture .. .. .	1
		2,974.44		
<b>MINISTRY OF WORKS, HYDRAULICS AND SUPPLY</b>				
XVI Ministry of Works, Hydraulics and Supply ..	19-	312.00	XVI Ministry of Werks, Hydraulics and Supply .. .. .	21
do. .. .. .	34	1,353.64	19 Ministry of Home Affairs.. ..	16
		1,665.64		
<b>MINISTRY OF EDUCATION</b>				
42 Government Training College	7	537.22	43 Technical Institute .. .. .	7
43 Technical Institute .. ..	7	774.54	do. .. .. .	4
do. .. .. .	7	634.50	XVI Ministry of Works, Hydraulics and Supply .. .. .	39
XIX Ministry of Education IBRD/IDA Projects .. ..	5	6,075.83	64 Ministry of Finance - Inland Revenue .. .. .	8
		8,022.09		



Allocated To			Should have been allocated to	
Head/Division	Sub-head	Amount	Head/Division	Sub-head
		\$		
<b>MINISTRY OF HEALTH</b>				
49 Ministry of Health.. ..	4	543.85	33 Ministry of Communications - Post Office .. .. .	4
53 Ministry of Health, Hospitals and Dispensaries	2	1,190.47	49 Ministry of Health .. ..	2
do.	15	2,556.96	XX Ministry of Health .. ..	16
54 Ministry of Health - Analyst .. ..	5	369.60	53 Ministry of Health, Hospital and Dispensaries .. ..	15
XX Ministry of Health.. ..	8	4,189.23	XVI Ministry of Works, Hydraulics and Supply .. .. .	34
		8,850.11		
<b>MINISTRY OF FINANCE</b>				
66 Ministry of Finance .. ..	1	71,645.28	XXIII Ministry of Finance .. ..	7

## AUDIT CERTIFICATE

The annual Statements, Balance Sheets, Appropriation and Revenue Accounts for the year 1970, 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 Act, Cap. 73:01. 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 26th October, 1977.

R. P. FARNUM  
AUDITOR GENERAL

Georgetown  
Guyana  
26TH OCTOBER, 1977

### SCHEDULE

#### SECTION I

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 II

Appropriation Accounts of Accounting Officers.  
Revenue Accounts of Principal Receivers of Revenue.