



REPORT
OF THE
AUDITOR GENERAL
ON THE
PUBLIC ACCOUNTS
OF
THE GOVERNMENT OF GUYANA
FOR THE FINANCIAL YEAR
ENDED 31ST DECEMBER, 1971

**REPORT OF THE AUDITOR GENERAL ON THE PUBLIC ACCOUNTS
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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. The Public Accounts are kept on a cash basis. In addition to the records required of the "cash basis" system of accounts, other subsidiary records are maintained wherever necessary for the purpose of providing information such as commitments against votes, current and long-term liabilities, revenue collectible and other forms of assets. Certain other records are also maintained for management purposes such as registers of earnings, travelling allowances, loans and credits guaranteed by the Government.

3. 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 Revenues 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.

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

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

5. 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.

6. The loss of experienced and trained staff of the Audit Department and the delay in the filling of vacancies, as mentioned at paragraph 5 of my previous Annual Reports, have continued to affect to a great extent, the examination of the accounts.

Submission of signed Public Accounts for audit and Annual Audit Report thereon

7. 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 financial year. The signed Statements and Accounts were received on various dates between 24th January and 15th August, 1979.

8. The Minister of Finance was apprised of my inability to submit the Annual Audit Report by the statutory date, 30th September, 1972, owing to the non-submission of the Public Accounts for audit within the prescribed period.

9. The delay of approximately seven years in the submission of the Public Accounts has greatly affected the examination of the accounts. Many records and documents were not produced for audit.

Submission and Laying in the National Assembly of the Annual Audit Report on the 1970 Public Accounts

10. The Annual Audit Report on the Public Accounts for 1970 was submitted to the Minister of Finance on 26th October, 1977 and a printed copy on 6th January, 1978. It was laid in the National Assembly on 25th June, 1979.

11. No time-limit has been specified either in the Constitution or the Financial Administration and Audit Act for the laying of the Annual Audit Report in the National Assembly. It is desirable that a time limit should be prescribed.

Public Accounts Committee

12. The Report of the Public Accounts Committee of the National Assembly on the Public Accounts for the year 1966 was laid in the National Assembly on 15th December, 1977 and at its sitting held on 23rd January, 1978, the Report was referred to the Government for its consideration.

13. The Reports of the Public Accounts Committee on the Public Accounts for the years 1967 to 1969 have not been laid in the National Assembly.

Consideration of Report of the Public Accounts Committee

14. The Government has not yet reported on the action it has taken on the recommendations contained in the Reports of the Public Accounts Committee for the years 1962 - 1966.

Financial and Stores Regulations

15. **Revision.** The revision of these regulations, the subject of comment in several of my previous Annual Reports, has not been finalised. Up-dated manuals are necessary guidelines to personnel at all levels in the discharge of their responsibilities and in the proper performance of their duties and are prerequisites for effective training. Their absence has therefore contributed to a great extent to the short-comings disclosed in my Annual Audit Reports.

16. **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. This practice continued in 1971. As mentioned at paragraph 13 of my 1970 Annual Report the Ministry of Finance approached the Law Officers for their advice on the interpretation of the Financial Regulation pertaining to the award of contracts. I have not been provided with a copy of the reply from the Law Officers. There were also several instances of non-compliance by certain other Ministries with the instructions laid down for adjudicating and awarding of contracts.

Internal Control

17. **Internal Check.** It was observed that internal check designed for the purpose of prevention or early detection of errors, fraud and other irregularities such as the improper certification and classification of transactions, the use of grants from the Consolidated Fund other than for the purposes intended by Parliament and the breach of authorities which governed expenditure, was either lacking or not properly carried out by several Ministries/Departments.

18. **Internal Audit.** The Committee's report relative to the introduction of a system of internal audit in Ministries/Departments as mentioned at paragraph 14 of my 1970 Annual Report was submitted in February 1975 by the Permanent Secretary, Public Service Ministry to the Secretary to the Treasury for comments. At the date of this report, the recommended system of internal audit has not been introduced. Financial instructions were issued during the financial year to the effect that Permanent Secretaries and Heads of Departments must keep me informed of the activities of their field audit units and apprise me of their findings. There were cases of non-compliance with these instructions.

Effectiveness of the Audit

19. As reported at paragraph 15 of my 1970 Annual Report the delay and failure by the Secretary to the Treasury, the Accountant General, Accounting Officers and Principal Receivers of Revenue to furnish me with prompt replies to correspondence suggesting improvements in financial management and seeking explanations and information on the Public Accounts, have delayed the implementation of necessary changes and affected the interpretation and assessment of the financial records, documents and transactions.

CONSOLIDATED FUND

CONTROL OF FUND

20. 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

21. **Receipts.** According to the accounts the sum of \$955,450,540 comprising the amounts due to the Fund at the close of the previous financial year and the receipts of the current financial year should have been paid into the Fund. This figure is however, subject to amendment as a result of my comments at paragraphs 22, 23, 24, 27 and 35. The amount paid into the Fund during the year totalled \$590,135,390 leaving a balance of \$365,315,150 to be paid into the Fund. The following table sets out the position:—

Amounts due as at 31.12.70

By General Account	\$297,332,395	
By Deposits Fund	\$ 5,637,766	
By Accounting Officers	\$ <u>22,380,332</u>	\$325,350,493

Receipts in respect of current year

Current Revenue	\$126,636,693	
Capital Revenue	\$ <u>151,395,354</u>	
	\$278,032,047	
Treasury Bills	\$ <u>352,068,000</u>	\$630,100,047

Amount to be paid into Fund \$955,450,540

Less — Amounts due as at 31.12.71

By General Account	\$342,290,208	
By Deposits Fund	\$ 6,037,302	
By Accounting Officers	\$ 15,872,089	
By Crown Agents	\$ <u>1,115,551</u>	\$365,315,150

Amount paid into Fund during current year \$590,135,390

22. The amounts of \$342,290,208 and \$6,037,302 shown at paragraph 21 as due to the Consolidated Fund by the General Account and the Deposits Fund respectively, do not agree with the amounts of \$342,368,764 and \$5,637,057 shown in the Balance Sheets of the General Account and Deposits Fund respectively. The differences of \$78,556 and \$400,245 respectively were brought to the attention of the Accountant General for reconciliation and adjustment.

23. The amount of \$15,872,089 shown as due by Accounting Officers at paragraph 21 does not agree with the balance of \$15,964,929 (Current Vote Account

₹8,377,429 and Capital Vote Account ₹7,587,500) shown in the Balance Sheet of the General Account. The difference of ₹92,840 was brought to the attention of the Accountant General for reconciliation and adjustment.

24. **Crown Agents Joint Consolidated Fund.** The amount of \$1,115,551 is not in agreement with the amount of \$1,075,200 (£224,000) shown in the certificate from the Crown Agents. Information was sought regarding the adjustment of the difference of \$40,351.

25. **Payments.** According to the accounts the sum of \$516,814,610 was withdrawn from the Consolidated Fund during the year as shown hereunder.

(a)	To meet expenditure		
	Statutory Expenditure		\$ 26,018,324
	Voted Expenditure (Current)		\$114,479,961
	Voted Expenditure (Capital)		\$ 56,960,808
			\$197,459,093
(b)	To repay advances from the Contingencies Fund - 1970 Accounts		
	Current	\$549,593	
	Capital	\$990,724	\$ 1,540,317
(c)	To meet redemption of Treasury Bills		\$317,436,000
(d)	To repay advances from the Crown Agents		\$ 379,200
	TOTAL		\$516,814,610

BALANCE SHEET

26. **Bank Balance (Overdraft).** Subject to the comments at paragraphs 22, 23, 24, 27 and 28 and on the settlement of the transactions listed below, the overdrawn figure as at 31st December, 1971 would be \$71,416,070 as set out in the following table:-

Overdraft as per Balance Sheet		\$378,153,538
Subtract - Amounts due to the Fund		
General Account	\$342,290,208	
Deposits Fund	\$ 6,037,302	
Accounting Officers	\$ 15,872,089	
Crown Agents - Consolidated Fund	\$ 1,115,551	
Investments	\$ 505,824	
Contingencies Fund	\$ 2,000,000	\$367,820,974
		\$ 10,332,564
Add - Amounts due by the Fund		
Treasury Bills	\$ 60,994,256	
Erroneous Payments	\$ 89,250	\$ 61,083,506
		\$ 71,416,070

The sum of \$2m in the Contingencies Fund is repayable to the Consolidated Fund only on the direction of the Minister of Finance.

27. **Bank Reconciliation.** A final bank reconciliation statement for December, 1971 was not produced for audit examination. Several debits and credits recorded on the Bank Statement were not brought to account in the Cash Book. These omissions from the Cash Book would materially affect the Cash Book balance and the Public Accounts as a whole.

28. **Investments.** The appreciation of Investments in respect of Surplus Balances was understated by the sum of \$78,364.

29. **Due by the Deposits Fund.** The accuracy of the amount of \$6,037,302 is subject to the comments at paragraph 22. The Accountant General was requested to state whether the outstanding amount has been paid into the Fund.

30. **Due by the General Account.** The accuracy of the amount of \$342,290,208 is subject to the comments at paragraph 22. The Accountant General was requested to state whether the outstanding amount has been paid into the Fund.

31. **Due by Accounting Officers.** The accuracy of the amount of \$15,872,089 is subject to my comments at paragraph 23. The Accountant General was requested to state whether the balance due by the Accounting Officers has been paid into the Fund.

32. **Outstanding Treasury Bills.** The amount of \$60,994,256 does not agree with the amount of \$60,962,500 shown in the Treasury Bills Register. The difference of \$31,756 was brought to the attention of the Accountant General for reconciliation and adjustment.

33. **Erroneous Payments.** The figure of \$89,250 remained static throughout the year. The Accountant General was requested to state whether this account has been cleared.

34. **Balance on Current and Capital Accounts.** The net deficit, subject to my comments at paragraphs 27, 36 and 68, stood at \$71,416,070 at the close of the financial year as set out in the table hereunder:—

	<u>Current</u>	<u>Capital</u>	<u>Total</u>
Surplus (Deficit) as at 31.12.70	\$ 20,524,943	(\$ 63,774,188)	(\$ 43,249,245)
Out-turn — Year of Account			
Revenue	\$126,636,693	\$151,395,354	\$278,032,047
Expenditure	\$138,995,396	167,200,251	306,203,647
	(\$ 12,358,703)	(\$ 15,812,897)	(\$ 28,171,600)
Add — Appreciation on Investments	4,775	—	4,775
Surplus (Deficit)	(\$ 12,353,928)	(\$ 15,812,897)	(\$ 28,166,825)
Surplus (Deficit) as at 31.12.71	\$ 8,171,015	(\$ 79,587,085)	(\$ 71,416,070)

35. Receipts other than cash from certain aid donors were not brought to account under the appropriate heads and subheads in the Revenue and Appropriation Accounts of several Ministries.

36. The deficit on the Capital Account was understated by an amount of \$797,621 relating to the net over-issues in respect of grants and loans obtained from the British Government. The deficit was however overstated by an amount relating to loan receipts in respect of projects under U.S.A.I.D. PL480 Title 1 Sales Agreement, not brought to account as revenue.

37. The original estimates for the year projected a net surplus of \$57,889 (a surplus of \$15,035,723 on Current Account and a deficit of \$14,975,834 on Capital Account). The actual out-turn of the accounts revealed a total deficit of \$28,171,600 (a deficit of \$12,358,703 on Current Account and a deficit of \$15,812,897 on Capital Account).

CONTINGENCIES FUND

CONTROL OF FUND

38. This Fund established by way of issues totalling \$2 million authorised by the Minister of Finance from the Consolidated 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 \$1,018,318 was received during the financial year consequent upon the passing by the National Assembly of Resolution approving of Schedules of Additional Provision in respect of the Current and Capital Estimates. Of this amount the sum of \$1,540,317 represented repayment of outstanding advances as at 31st December, 1970.

40. **Payments.** The sum of \$4,382,376 was advanced during the financial year on the authority of the Minister of Finance to defray unforeseen and urgent expenditure for which no provision existed and expenditure which would have caused an excess on the sum provided for a service by the Appropriation Act.

BALANCE SHEET

Cash and Bank Balances

41. **Bank Reconciliation.** A bank reconciliation statement for December, 1971 in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the amount of \$125,625 was therefore not established.

Advances

42. The sum of \$1,423,493 was repaid in 1972 consequent upon the passing by the National Assembly on 31st May, 1972 of Resolution XLIII approving of Supplementary Provision on the Current and Capital Estimates. Of the difference of \$450,882 the sum of \$438,897 was authorised by Resolution No. XXV passed by the National Assembly on 30th November, 1971 but was not repaid until 1972. The authority for the repayment of the balance of \$11,985 in 1972 was not seen.

DEPOSITS FUND

CONTROL OF FUND

43. The accounts of the Deposits Fund are under the control of the Accountant General. The Fund is operated in accordance with the provisions of section 23 of the Financial Administration and Audit Act. The 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 the Ministry or Department and to reconcile such record with the account maintained by the Accountant General.

BALANCE SHEET

Cash and Bank Balances

44. **Balance on Fund.** Subject to the comments at paragraphs 45, 47, 48, 56 and 57 and on the settlement of the amounts due by and to the General Account and the amount due to the Consolidated Fund, the balance on this Fund should be \$642,745 as shown in the table below:—

Cash and Bank Balances as per Balance Sheet		\$5,791,815
<u>Add</u> Due by General Account	\$60,766,297	
<u>Less</u> Due to General Account	<u>\$60,278,310</u>	<u>\$ 487,987</u>
		\$6,279,802
<u>Subtract</u> Due to Consolidated Fund		<u>\$5,637,057</u>
		<u>\$ 642,745</u>

45. **Balance on Accountant General Account – 401 (Note 1).** A bank reconciliation statement for December, 1971 in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the bank balance of \$3,920,989 was therefore not established.

46. **Balance on Ministry of Communications Account (Note 1).** It was reported at paragraph 44 of my 1970 Annual Report that there was a difference between the total amount of the cash and bank balances shown in the Public Accounts and that stated by the Ministry of Communications. A statement of the cash and bank balances as shown in the accounts of the Ministry of Communications as at 31st December, 1971 was not produced for audit examination. In the circumstances it could not be determined whether the cash and bank balances totalling \$1,763,229 shown in the Public Accounts for 1971 agreed with that in the accounts of the Ministry.

47. **Balances on Accountant General Account – 101 and on Royal Bank of Canada (Note 1).** Information was sought regarding the action taken to close the Accountant General Account No. 101 with a balance of \$120,292 and to transfer the balance of \$4,542 at the Royal Bank of Canada to the Bank of Guyana. Bank certificates of the balances were not produced for audit examination.

48. **Imprest (Note 1).** The credit balance of \$17,238 related to the Imprest Account operated by the Ministry of Communications and did not agree with the accumulated debit balance of \$111,545 in the Statement of Balances of the Deposits Fund. An explanation was requested.

Advances

49. **Authority.** The matter raised in my previous Annual Reports, regarding the granting of advances to public officers in the public interest and payment of accounts on behalf of other Governments and Administrations without formal authority issued by the Minister of Finance, has not been finalised. The outstanding balance of \$16,370,914 on the advance accounts exceeded in aggregate the limit of \$8 million authorised to be made by the Minister of Finance under section 23 of the Financial Administration and Audit Act, an excess of approximately 105%.

50. **Personal (Note 2).** The Statement of Personal Advances submitted by the Accountant General reflected 1532 accounts with static debit balances totalling \$1,004,700 and 2685 with credit balances totalling \$1,026,002 of which there were 1500 accounts with static credit balances totalling \$555,473. There were also 64 accounts with debit balances totalling \$114,792 and 276 accounts with credit balances totalling \$204,566 in respect of which the names of the persons concerned were not stated. It is imperative that the necessary reconciliation and adjustment be effected as early as possible.

51. **Other Governments and Administrations (Note 2).** Information was sought regarding the action taken to settle the outstanding balances of \$1,098,623.

52. **Statutory Bodies (Note 2).** Advances made to certain organisations were not repaid in accordance with the requirements of section 23 (2)(c) of the Financial Administration and Audit Act. There were accounts with credit balances and other accounts with balances the description of which was not shown on the Statement of Advances submitted by the Accountant General. These discrepancies in the keeping of the accounts were brought to the attention of the Accountant General for reconciliation and adjustment.

53. **Miscellaneous (Note 2).** The amount of \$3,722,737 does not agree with the total of \$2,771,181 on the Statement of Miscellaneous Advances submitted by the Accountant General. The difference of \$951,556 is due to the reason stated at paragraph 68 of this Report. There were 124 accounts with debit balances totalling \$6,858,877 and 164 with credit balances totalling \$3,136,140. Of these accounts 63 with debit balances totalling \$2,210,278 and 81 with credit balances totalling \$1,223,733 remained dormant throughout the year. It is essential that the balances on these accounts be reconciled and adjusted as early as possible.

Deposits

54. **Other Governments and Administrations (Note 4).** The Statement of Deposits in respect of Other Governments and Administrations revealed 10 accounts with credit balances totalling \$1,341,337 and 10 accounts with debit balances totalling \$406,932. Action should be taken to clear the balances on the accounts which have given the erroneous impression that monies to the extent of \$934,405 were owing to Other Governments and Administrations.

55. **Statutory Bodies (Note 4).** The Statement of Deposits in respect of Statutory Bodies submitted by the Accountant General reflected 7 accounts with debit balances totalling \$870,353 and 10 accounts with credit balances totalling \$223,160 of which 3 accounts with debit balances totalling \$2,450 and 6 accounts with credit balances totalling \$127,296 remained static throughout the year. Information was sought as to the reasons for debit balances appearing under this Deposit Account.

56. **General (Note 4).** The Statements of General Deposits submitted by the Accountant General revealed that there were 473 accounts with debit balances totalling \$8,618,493, of which 185 accounts with balances totalling \$043,101 remained static during the year. There were also 258 accounts with static credit balances totalling \$4,334,958 and 18 accounts totalling a net credit balance of \$155,090 the description of which was not stated.

57. **Deposits made for Investments (Note 5).** The Statement of Deposits for Investments submitted by the Accountant General revealed 17 accounts with debit balances totalling \$2,674,709 and 27 accounts the description of which was not stated. The unsatisfactory state of these accounts was brought to the attention of the Accountant General for reconciliation and adjustment.

58. **Deposits Invested (Note 5).** The Statement showing the portfolio of each Special Fund prepared by the Accountant General shows the total ledger value of the investments as \$26,892,126 whereas the balance on the General Ledger Account of the Public Accounts was \$31,147,025. The difference of \$4,254,899 was brought to the attention of the Accountant General for reconciliation and adjustment.

Due by and to the General Account

59. The amount of \$60,766,297 shown as due by the General Account differs from the amount of \$57,963,456 stated as due to the Deposits Fund on the Balance Sheet of the General Account. Also the amount of \$60,270,310 shown as due to the General Account differs from the amount of \$59,077,329 stated as due by the Deposits Fund on the Balance Sheet of the General Account. The differences of \$2,802,841 and \$1,200,981 respectively were brought to the attention of the Accountant General for reconciliation and adjustment.

Due to Consolidated Fund

60. The accuracy of the amount of \$5,637,057 shown as due to the Consolidated Fund is subject to my comment at paragraph 22 above.

Reconciliation of Deposits Fund Accounts

61. As will be observed from the comments made under the Deposits Fund Section of the Audit Report relating to the Accounts of Ministries and Departments not under Ministerial control, the records of the Deposits Fund kept by most if not all the Ministries/Departments were not reconciled with the accounts at the Accountant General's Department. In the circumstances I am not in a position to satisfy myself as to the accuracy of the balances of the accounts shown on the Balance Sheet of the Deposits Fund. The reconciliation of the accounts should be given urgent attention in order to establish their correctness.

GENERAL ACCOUNT

CONTROL OF ACCOUNT

62. This account has been administratively established and is under the control of the Accountant General.

BALANCE SHEET

Cash and Bank Balances

63. **Accountant General's Bank Account No. 405 and Accountant General's Bank Account No. 402 (Note 1).** Bank reconciliation statements in respect of the amount of \$117,912,417 on Bank Account No. 405 and the amount of \$233,950,288 on Bank Account No. 402 were not produced for audit examination. The accuracy of these amounts was therefore not established.

64. **Amount of \$70,111 (Note 1).** An explanation was sought regarding the amount of \$70,111 appearing as part of the Cash and Bank balances and against which no description was shown.

65. **Sub-Accountants' Cash and Bank Balances (Note 1).** Bank reconciliation statements were not produced in respect of the Sub-Treasuries at Mabaruma and Lethem. It could not be determined whether the transactions of the Sub-Treasury at Lethem for the period 1st to 15th January, 1st to 15th February, and 1st to 15th March, 1971 were included in the Public Accounts. The period 15th to 31st May, 1970 as reported in my previous Annual Report still remained to be brought to account. Differences between certain Sub-Accountants' cash and bank balances and those shown in their Sub-Accountants' Cash Books were observed. The Accountant General requested the Permanent Secretaries concerned to reconcile the balances.

66. **Imprest Accounts (Note 1).** The records relating to Imprest Accounts were not properly maintained. According to the Statement of Imprests submitted by the Accountant General, there were 28 accounts with debit balances totalling \$1,356,021 and 11 accounts with credit balances totalling \$909,282. There is a difference of \$20,955 between the net balance of \$446,739 shown on the Statement of Imprests and the Balance Sheet balance of \$425,784. This matter was brought to the attention of the Accountant General for reconciliation and adjustment.

67. In the absence of honour certificates it could not be determined whether all Standing Imprests were accounted for. A number of the Imprests was either short or over-stated and there was no evidence of reconciliation of the Imprest Accounts shown on the Statement of Imprests with the Imprest records kept by the Ministries/Departments. The description of two accounts was not shown on the Statement of Imprests. The Registers of Imprests were not properly maintained by the Accountant General and Ministries with Sub-Imprest Holders.

68. **Ministries Paymasters' Accounts (Note 1).** The amount shown as outstanding under Ministries Paymasters' Accounts is \$819,943. The Statement of Balances relating to the General Account submitted by the Accountant General however shows the outstanding balance as \$1,771,199. The difference of \$951,556 is due to the fact that the necessary adjustment between the General Ledger account of the General Account and that of the Deposits Fund was not effected during the year. The failure to bring to account the Paymasters' payments resulted in an understatement of expenditure on the Appropriation and other Accounts.

69. **Reimbursement of Expenditure paid by the Deposits Fund (Note 2).** Expenditure relating to Appropriation Accounts incurred by the Ministry of Communications is met initially from the Deposits Fund. The amount remaining to be reimbursed the Fund by the General Account is reflected on this Deposits Fund Account. Transactions by other Ministries between the General Account and the Deposits Fund are settled through the Remittances Account kept under the General Account and that

account should normally reflect a 'nil' balance at the end of the year. In closing the Public Accounts for the years 1969 to 1971 the net annual balance on the Remittance Account under the General Account was transferred to the above account under the Deposits Fund thus breaching the system of separate Fund Accounting. As a result of these transfers the net balance totalling \$13,970,212 as at December 31, 1971 on the Remittances Account no longer appeared as a separate account under the General Account. It was suggested that in future such transfers in the accounts should not be made. The large balance relating to the Remittances Account and that of \$11,234,689 to be reimbursed the Deposits Fund by the General Account were brought to the attention of the Accountant General for reconciliation and clearance.

Disallowance Account

70. The amount of \$259 has remained static for a number of years. The Accountant General was requested to state what action was taken to close the account.

Erroneous Payments

71. The amount of \$3,677 was brought forward from the 1970 accounts. The Accountant General was requested to state what action was taken to close the account.

Due by and to Deposits Fund

72. The accuracy of the amounts of \$59,077,329 and \$57,963,456 due by and to the Deposits Fund respectively is subject to my comments at paragraph 59.

Due to Consolidated Fund

73. The accuracy of the amount of \$342,368,764 due to the Consolidated Fund is subject to my comment at paragraph 22. Of this amount the figure of \$244,524 relating to the Inter-Ministries Clearance Accounts (Note 3) remained static during the year.

Current and Capital Vote Accounts

74. The accuracy of the balances on these two accounts totalling \$15,964,929 (Current Vote Account \$8,377,429 and Capital Vote Account \$7,587,500) is subject to my comment at paragraph 23.

Supplies Division, Ministry of Works

75. Information was sought regarding the credit of \$130 appearing under the Supplies Division, Ministry of Works.

Reconciliation of Accounts

76. Statements of reconciliation of the balances on the Ledger Accounts of the General Account with the records maintained by the Accountant General's Department, Ministries and Departments not under Ministerial Control were not seen. In the circumstances I am not in a position to satisfy myself as to the accuracy of the balances shown on the Balance Sheet of the General Account.

STATEMENT OF ASSETS AND LIABILITIES

Control over Receipts and Other Controlled Forms

77. The control over receipt books and other controlled forms as reported at paragraph 63 of my 1970 Annual Report did not improve during the year. The unsatis-

factory features ranged from the non-presentation of such books for audit examination not accounting for them in accordance with prescribed instructions and failure to maintain the relevant registers in a proper manner.

Verification of Cash Balances

78. 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 the financial year, audit verification of the cash in hand has been generally confined to the examination of the reports of the Boards of Survey.

Advances to the Government

79. For the purposes of meeting current requirements, the Minister of Finance is authorised under section 22 of the Financial Administration and Audit Act to borrow in whole or in part, by means of advances from a bank, or by 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.

80. The total amount advanced the Government as shown in the Statement of Assets and Liabilities was \$12,030,150. The amount of \$2,795,534 stated in the Statement of Short-term Borrowings as advanced the Government by the Bank of Guyana included amounts held on special accounts at the Bank and did not include transactions such as cash in transit and unrepresented cheques.

81. The total of the short-term borrowings according to the Public Accounts would therefore be \$72,992,650 (net overdraft \$12,030,150 and Treasury Bills \$60,962,500) representing approximately 37.6% of the estimated annual revenue of \$194,069,800 for the last preceding financial year as shown in the Annual Estimates laid before the National Assembly with respect to that year, an excess of approximately 17.6% over the prescribed limit.

Contingent Liabilities

82. There were contingent liabilities totalling \$18,680,643 in respect of outstanding loans or credits guaranteed by the Government as detailed on Statement 12 — Statement of Outstanding Loans or Credits Guaranteed by the Government as at 31st December, 1971.

83. The Loan Agreements of foreign aid donors provide for loans to be repaid either in the currency of the aid donors or such other foreign currencies as may be specified in the agreements. The amounts repayable in Guyana dollar equivalent of the foreign currency in respect of the external loans as shown on Statement 16 — Statement of Public Debt as at 31st December, 1971 may, at the time of repayment, be greater or less than those shown thereon.

Losses of Cash

84. A list of the cases of cash reported lost during the financial year is at Appendix A(1). I have not been furnished in accordance with financial instructions, by Permanent Secretaries and Heads of Departments not under ministerial control with duly certified lists of the losses of cash and stamps and amounts written off during the financial year.

PUBLIC DEBT

Borrowing Powers

85. The total of the outstanding Public Debt at 31st December, 1965 stood at \$150,589,852 exclusive of the liability in respect of the outstanding Demerara Railway Permanent Annuities and Perpetual Stock. The Government is authorised under Public Loan Act 22/1966 to raise loans not exceeding in the aggregate \$200 million 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 under the Financial Administration and Audit Act, to borrow by means of advances from a Bank or by the issue of Treasury Bills as mentioned at paragraph 79.

86. The Bauxite Nationalisation Act 2/1971 specified that the State shall pay compensation in annual instalments out of the annual profits arising from the carrying on of the nationalised undertaking by or on behalf of the State. Provided that any annual instalment of compensation payable out of such profits shall not be less than one-eighth of the profits for the preceding year after payment of tax.

Amount Outstanding

87. A summary of the Public Debt outstanding at 31st December, 1971 is as follows:—

	Balance at 31.12.70	Adjusted in 1971 (Decrease)	Raised in 1971	Redeemed/ Repaid in 1971	Balance at 31.12.71
	\$	\$	\$	\$	\$
(a) Perpetual Stock —					
External	259,155	20,498	—	—	259,653
(b) Long term Borrowing					
(i) External Loans —					
Funded	30,912,000	—	—	—	30,912,000
Unfunded —					
U.K. Govern- ment	73,709,429	(48,000)	11,601,310	2,364,231	82,892,507
U.S.A.I.D.	40,189,786	—	15,304,126	—	55,493,912
Canadian	9,754,789	—	1,206,598	—	10,961,321
I.B.R.D.	611,673	—	3,405,181	—	4,016,854
I.D.A.	731,632	—	346,611	—	1,078,243
ALCAN	—	—	106,900,000	—	106,900,000
Others	3,552,443	—	—	1,236,648	2,315,795
(ii) Internal Loans —					
Funded	52,735,891	—	15,222,100	800,000	67,157,991
Unfunded	18,290,577	—	1,436,900	1,855,901	17,871,576
TOTAL — Perpetual and Long term	230,721,368	(27,502)	155,422,766	6,256,780	379,859,852
(c) Short term Borrowing					
Internal — Treasury Bills	26,162,968	199,238	352,068,000	317,436,000	60,994,256
Bank of Guyana Overdraft	8,585,061	—	—	5,789,527	2,795,534
	265,469,397	171,786	507,490,766	329,482,307	443,649,642

In addition the sum of:-

(a) \$81,223. (£15,585.58) British Guiana (Demerara Railway) Permanent Annuities were registered in the books of the Crown Agents.

(b) \$5,010,000 relating to non-negotiable and non-interest bearing notes were issued to the following International Financial Institutions --

(i) International Bank for Reconstruction and Development	—	\$2,880,000
(ii) International Development Association		\$1,458,000
(iii) Caribbean Development Bank		\$ 672,000
		<u>\$5,010,000</u>

88. **United States Agency for International Development (USAID).** The amount of \$55,493,912 has been overstated by the sum of \$28,195 as a result of the amount of the loan relating to US PL 480 - Title 1 Sales Agreement being understated by \$8,963 and the Private Investment Fund of \$2,930,099 being overstated by \$37,158 when compared with the balance of \$2,892,941 shown in the account of the Trustee - Bank of Guyana.

Internal Loans - Funded

89. **Treasury Savings Certificates.** A difference of \$34,960 between the figure of \$2,393,306 shown on the Public Debt Statement and that of \$2,428,266 in the General Ledger was brought to the attention of the Accountant General for reconciliation and adjustment.

Internal Loans - Unfunded

90. **Guyana Savings Bonds.** A difference of \$550 between the figure of \$210,861 shown on the Public Debt Statement and that of \$211,411 in the General Ledger was brought to the attention of the Accountant General for reconciliation and adjustment.

Short-term Borrowings

91. **Treasury Bills.** The accuracy of the amount of \$60,994,256 is subject to my comment at paragraph 32.

92. **Bank of Guyana.** The overdraft of \$2,795,534 is subject to my comment at paragraph 80.

"Funded" Loans

93. **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 investments of the Sinking Funds including Supplementary Sinking Fund as at 31st December, 1971 and summarized in the Statement of Public Debt was as follows:-

	Ledger Value	Market Value
Internal Loans	\$14,414,088	\$15,110,779
External Loans	<u>\$15,062,196</u>	<u>\$15,706,906</u>
	<u>\$30,276,284</u>	<u>\$30,817,685</u>

Several differences between the figures calculated at ledger value as shown in the Statement of Public Debt and those in the General Ledger were drawn to the attention of the Accountant General.

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND

Loans to Students

94. The total amount of the loans made to students during the financial year as shown on the Statement differed from that shown in the Appropriation Accounts. The difference was due mainly to the omission of loans made to teachers and other students attending local institutions. There were instances where the records were not properly maintained and repayments not made by the students. The accuracy of the outstanding balance of the loans as at 31st December, 1971 could not be determined.

Loans to Municipalities and Local Authorities

95. Discrepancies in the outstanding amounts owing by certain local authorities and the failure to make repayments promptly, were observed. In the absence of reconciliation of the accounts of the Ministry of Local Government relating to the Local Government Authorities and those maintained by the Accountant General's Department, the accuracy of the outstanding balances could not be determined.

Loans to Public Institutions

96. There were no repayments during the year by the Public Institutions concerned.

Loans to Public Corporations and Boards

97. Only two of the sixteen organisations shown on the Statement made repayments during the year.

Loans to Co-operative Societies

98. Of the fifteen Co-operative Societies shown on the Statement, repayments were shown against four of them. Information was sought for the purpose of verifying the repayments in respect of two of the four Societies. A list of loans made to Co-operative Societies was not furnished as required. Consequently it was not possible to verify whether the Statement of Loans made to Co-operative Societies was complete.

Loans to Other Bodies

99. No repayment was made by any of the other bodies, during the financial year.

ANNUAL STATEMENT OF INVESTMENTS

100. It was recommended that a separate Annual Statement of Investments of the Government in Public and Private Enterprises should be prepared and submitted by the Accountant General with the other Annual Statements for audit.

REVENUE

101. **Appointment of Principal Receivers of Revenue.** The Secretary to the Treasury did not in accordance with section 4 of the Financial Administration and Audit Act, designate in writing the officers who were the Principal Receivers of Revenue.

102. **Out-turn of Revenue.** The total estimated annual revenue as shown in the Annual Estimates is \$205,833,466 (Current \$145,622,100 and Capital \$60,211,366). The revenue received during the year amounted to \$278,032,047 (Current \$126,636,693 and Capital \$151,395,354) shown on the Heads at Statement I - Consolidated Fund Statement of Receipts and Payments and under the Subheads of the

Revenue Accounts, a net surplus of \$72,198,581 (Current a shortfall of \$18,905,407 and Capital a surplus of \$91,183,900). The surplus on the Capital Estimates was due to reflecting in the public accounts the acquisition of the Demerara Bauxite Co. Ltd. at the agreed sum of \$107M. I have not been furnished as stipulated in financial instructions, with explanations of the causes of the variation between the revenue estimated as collectible on each item and the amount actually collected.

103. **Arrears of Revenue.** The half yearly returns of arrears of revenue were not submitted by the majority of the officers who signed as Principal Receivers of Revenue. In the circumstances the total amount of arrears of revenue as at 31st December, 1971 could not be determined.

104. **Control of Revenue.** Revenue Registers were generally not properly kept and there were several instances where action was not taken to ensure the prompt collection of the revenue. In the majority of cases no evidence of reconciliation of the Revenue Registers with the Revenue Accounts was seen. This unsatisfactory state of affairs was brought to attention in my previous Annual Reports. As required by financial instructions I have not been provided with duly certified statements relating to the compliance with approved procedures pertaining to the prompt assessment and collection, proper recording, safe custody and accountability of revenue and the accuracy of the Revenue Accounts. In the circumstances I have again not been able to satisfy myself that effective control has been exercised over the assessment, collection and allocation of the revenue.

EXPENDITURE

STATUTORY

105. The authority for the payment of commuted travelling allowances to holders of certain Offices of the Judiciary, while on vacation leave, was not furnished. There are differences between the expenditure shown in the Vote Accounts of certain Ministries/Departments not under ministerial control and that shown on the Statement of Statutory Expenditure. In the absence of reconciliation statements the accuracy of the expenditure shown on the Statement of Statutory Expenditure could not be determined.

106. **Out-turn of Expenditure.** The amount shown in the Annual Estimates as the anticipated Statutory Expenditure was \$23,959,436. The National Assembly was during the financial year apprised of increases totalling \$2,135,538. A further increase of \$12,036 was approved by the Minister of Finance but the National Assembly was not apprised of this amount. The expenditure for the year as shown on the Statement of Statutory expenditure totalled \$26,495,148. The accuracy of this figure is however subject to my comment at paragraph 108.

APPROPRIATION

107. **Out-turn of Expenditure.** The total amount authorised by the Appropriation Act and Resolutions of the National Assembly, to be issued from the Consolidated Fund in respect of the financial year was \$212,488,723 (Current \$125,138,720 and

Capital \$87,350,003). The authorities for the expenditure, other than Statutory, incurred during the year were as follows:—

Authority	Current \$	Capital \$	Total \$
Appropriation Act, 1971	106,628,941	75,187,200	181,816,141
Financial Paper 2/71 Resolution No. IV passed on 15th June, 1971	6,760,468	5,422,084	12,182,552
Financial Paper 3/71 Resolution No. VI passed on 17th June, 1971	6,000,000	—	6,000,000
Financial Paper 4/71 Resolution No. XV passed on 5th August, 1971	—	1,500,000	1,500,000
Financial Paper 5/71 Resolution No. XXIII passed on 22nd November, 1971	512,000	1,270,118	1,782,118
Financial Paper 6/71 Resolution No. XXV passed on 30th November, 1971	5,237,311	3,970,606	9,207,917
	<u>125,138,720</u>	<u>87,350,003</u>	<u>212,488,723</u>

108. The sum of \$87,350,003 authorised in respect of the Capital Estimates does not agree with the total amount of \$87,349,803 shown in the Appropriation Accounts. The difference of \$200 is due to an error in the addition of the Divisions and Subheads in Financial Paper 2/71.

109. The actual expenditure for the year (excluding Statutory Expenditure of \$26,495,148) as shown in the Appropriation Accounts totalled \$279,708,499 (Current \$112,500,248 and Capital \$167,208,251 which included the sum of \$107M. relating to the acquisition of the Demerara Bauxite Co. Ltd.) as compared with the Revised Estimates of \$212,488,723 (Current \$125,138,720 and Capital \$87,350,003). The under-expenditure excluding the amount relating to the acquisition of the Demerara Bauxite Co. Ltd., was \$39,780,224 (Current \$12,630,472 and Capital \$27,141,752). The Minister of Finance in accordance with section 6(2) of the Financial Administration and Audit Act suspended expenditure totalling \$1,593,313 on Head 14 Ministry of Economic Development — Interior Department (\$492,313), Head 28 Ministry of Agriculture and Natural Resources — Forests (\$570,707) and Head 29 Ministry of Agriculture and Natural Resources — Geological Surveys and Mines (\$530,293).

110. **Excess Expenditure on Heads and Divisions.** The amounts authorised by the National Assembly to be issued from the Consolidated Fund were exceeded in the following cases —

Head/Division	Revised Estimates	Actual Expend- iture	Excess Expend- iture	Amount Authorised by Contingencies Fund Advances
Head 10 — Guyana Defence Force	\$6,610,620	\$6,726,370	\$115,750	—
Division VI — Public Service Ministry	500,000	543,468	43,468	\$103,000
Division X — Ministry of Information and Culture	—	71,693	71,693	15,500

The incurring of expenditure in excess of the Revised Estimates and the amount authorised by Advances from the Contingencies Fund on the above Head/Divisions, shows a lack of appreciation of the control exercised by Parliament over public funds.

111. **Unauthorised Excess on Subheads.** There were excesses on 275 Subheads in the Appropriation Accounts totalling \$5,317,139 as compared with 261 Subheads totalling \$8,966,288 in 1970. 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 head covered by advances authorised by the Minister of Finance from the Contingencies Fund, is indicated on the Appendix. In the Appropriation Accounts for the Ministry of Finance expenditure of \$107 M. relating to the acquisition of the Demerara Bauxite Co. Ltd. is also shown. No provision was obtained in respect of this expenditure. The Accounting Officers have not furnished explanations, as required by financial instructions of the causes of variation between the approved estimate (including supplementary provision and advances from the Contingencies Fund) and the actual expenditure on each Subhead.

Errors of Classification

112. Test checks carried out on the transactions relating to the Appropriation Accounts revealed errors of classification. Some of the errors were rectified and others were not finalised before the close of the Public Accounts for the financial year. The errors of classification could have been avoided if due attention was paid by Accounting Officers to the shortcomings brought to notice by audit examination and reconciliation of the Appropriation Accounts effected promptly.

Liabilities not settled at the end of the financial year

113. Liabilities reported as not settled during the financial year totalled \$1,072,434. Discharge of these liabilities within the year of account would have resulted in further excess on others which showed savings. A statement showing the relevant subheads is at Appendix C. A copy of a complete list of accounts unpaid at the end of the financial year as required to be submitted to me by each Accounting Officer was not received. The accuracy of Appendix C could therefore not be determined.

SUPPLEMENTARY APPROPRIATION BILL

114. The aggregate amount of \$30,672,582 authorised by Resolutions passed by the National Assembly as indicated at paragraph 107 has not been included under appropriate Heads in a Supplementary Appropriation Bill. A similar situation existed with regard to the years 1966 to 1970.

STATEMENT OF EXCESS EXPENDITURE

115. 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 regard to the years 1966 to 1970.

Unpresented Vouchers

116. Vouchers totalling \$3,747,138 were not presented for audit examination in support of expenditure reflected in the Appropriation Accounts for the financial year. Of this total \$1,683,738 related to vouchers paid by the Crown Agents and Other Governments and not presented by the Ministries/Departments concerned.

Control of Expenditure

117. The position regarding the unsatisfactory keeping of Vote Accounts and other subsidiary records by several Ministries, Departments and Sub-Offices continued in 1971. Consequently budgetary control was not exercised in a proper manner which was one of the main reasons for the incurrence of excesses on the subheads in the Appropriation Accounts. Financial instructions were issued during the year requesting the Accounting Officers to furnish at the close of each financial year, a duly certified statement attesting to the compliance with approved procedures relating to the proper incurrence of expenditure, vouching of transactions, and the proper keeping of the Appropriation Accounts. I have not been furnished with copies of such statements. The Accounting Officer was also required to furnish the Minister responsible for Finance within seven days after the close of the financial year, a certificate to the effect that no expenditure or commitment on any of the votes (subheads) was incurred in excess of the amount authorised by Parliament.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

118. 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 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.

Stores Accounting

119. As will be observed from my comments on the Accounts of Ministries and Departments not under ministerial control, stores records were not properly maintained by many of the Ministries/Departments.

Stock Verification

120. Every Ministry or Department not under ministerial control is required to verify at least annually the stock held at its Stores. Such verification may be carried out by stock verifiers appointed for such purpose, and in their absence by Departmental Boards of Survey. In several Ministries and Departments not under ministerial control stock verification was not carried out according to approved procedures. In the circumstances I am not in a position to satisfy myself as to the accuracy of the stocks held at the Stores.

Vehicle Log Books

121. These books were not properly kept by many Ministries/Departments and were not maintained by some of them. It was therefore not possible to ascertain whether the vehicles were used solely on Government's business, fuel consumption and the quantities of lubricants used were reasonable and whether the operation of the vehicles was economical.

Unserviceable items of stores

122. Prompt action was not taken by Ministries/Departments to dispose of unserviceable and obsolete items of stores.

Losses of stores

123. A list of stores reported lost in the financial year is at Appendix A (2).

Accidents

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

125. Explanations re Loss of Stores, Writes-off, and Accidents, I have not been furnished by Permanent Secretaries and Heads of Departments not under ministerial control as required by financial instructions, with duly certified statements of loss of stores, writes off and accidents which occurred during the financial year.

OTHER PUBLIC PROPERTY

126. Government quarters. The Registers of Government Quarters required to be kept by the Ministry of Works, Hydraulics and Supply and the Ministries to which allocated, were not properly kept and registers were not maintained in some cases.

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

GENERAL COMMENTS

128. Many of the numerous errors due to mispostings, misallocations, omissions and commissions brought to attention in this Report could have been rectified if the necessary reconciliation and correction had taken place before the Annual Financial Statements were signed and presented for audit. It is hoped that greater efforts would be made in future to reconcile the accounts and rectify the errors especially those brought to attention as a result of audit examination. In this manner many of the comments in my Annual Report relating to the accuracy and faithful keeping of the accounts would be avoided. There is urgent need for the reconciliation of bank accounts and ledger accounts pertaining to the Consolidated Fund, Deposits Fund and General Account to be effected as early as possible, especially since the finalisation of such exercise might be frustrated by failure to locate the necessary records and documents.

129. In the foregoing paragraphs my comments, observations and recommendations related to the Annual Financial Statements signed and transmitted to me by the Accountant General and on the general financial management as a whole. The follow-

ing paragraphs deal with the Annual Financial Statements signed and transmitted to me by Principal Receivers of Revenue and Accounting Officers as well as to those Accounts for which the Permanent Secretaries, Heads of Departments or other officers entrusted with public funds and other public property are accountable.

ACCOUNTS OF MINISTRIES AND DEPARTMENTS NOT UNDER MINISTERIAL CONTROL

OFFICE OF THE PRESIDENT

APPROPRIATION ACCOUNTS

Unauthorised Excess

130. One subhead was overspent by \$159 as set out at Appendix B, without the approval of the National Assembly.

Liabilities not Settled

131. Liabilities listed by the Office of the President as not settled at the close of the financial year totalled \$441 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 subhead already exceeded.

Unpresented Vouchers

132. Vouchers relating to cash payments made by the Accountant General totalling \$271 were not presented for audit examination.

JUDICIARY

APPROPRIATION ACCOUNTS

Unauthorised Excesses

133. Four subheads were overspent by \$16,239 as set out at Appendix B, without approval of the National Assembly.

Liabilities not Settled

134. Liabilities listed by the Department as not settled at the close of the financial year totalled \$9,421 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 and in an excess on another subhead which showed savings.

Unpresented Vouchers

135. Vouchers relating to cash payments made by the Accountant General totalling \$4,854 were not presented for audit examination.

Expenditure Control

136. **Vote Accounting.** The situation brought to attention with regard to the unsatisfactory manner in which the Vote Accounts were kept, the absence of evidence of reconciliation of the Vote Accounts of certain Judicial Districts with those at Headquarters and the reconciliation of the Headquarters' Vote Accounts with the Appropriation Accounts as reported at paragraph 118 of my 1970 Annual Report, continued in 1971.

137. **Personal Emoluments.** The failure to keep a Salaries Control Register as mentioned at paragraph 119 of my 1970 Annual Report, continued in 1971.

138. **Head 2, Subhead 4 Transport and Travelling and Head 3, Subhead 2 Transport and Travelling.** Several unsatisfactory features were observed in the maintenance of the Travelling Registers.

139. **Head 2, Subhead 3 Telephones and Head 3, Subhead 3 Telephones.** Attention was drawn to the lack of adequate control over the use of telephones.

REVENUE ACCOUNTS

Revenue Control

140. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts and the Revenue Records maintained by the Principal Receiver of Revenue was not seen. In the circumstances I am not in a position to satisfy myself as to the accuracy of the Revenue Accounts.

141. **Control of Case Jackets.** The unsatisfactory situation regarding case jackets not presented for audit as reported at paragraph 124 of my 1970 Annual Report, continued in 1971.

142. **Issue of Commitment Warrants.** Adequate check was not carried out in certain Judicial Districts for the purpose of ensuring that all commitment warrants were accounted for.

143. **Fines Registers.** The unsatisfactory situation with regard to the maintenance and checking of Fines Registers at the Supreme Court of Judicature and certain Judicial Districts as reported at paragraph 123 of my 1970 Annual Report, continued in 1971.

144. **Rent Register.** A register was not kept for the proper control of quarters and the collection of rent as required by financial instructions. A similar situation was reported at paragraph 126 of my 1970 Annual Report.

145. **Arrears of Revenue.** Statements showing the arrears of revenue in certain Judicial Districts were not submitted for my scrutiny. It was therefore not possible to determine whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

146. **Deposits Fund Accounting.** Certified reconciliation statements of Advances and Deposits Accounts as required to be prepared by financial regulations and instructions were not seen. Consequently I was not in a position to verify the accuracy of the balances on the Deposits Fund.

147. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1971, submitted by the Accountant General showed that there were twenty-six accounts with debit balances totalling \$104,688, six of which remained static during the year. There were also thirty of a total of fifty-six credit balances, remaining static during the year.

148. **Advances.** Attention was drawn to the fact that an Advances Ledger of personal advances to officers was not maintained by the Registrar.

GENERAL ACCOUNT

Accounting Control

149. **Collection Procedures.** Evidence of internal checks required to be carried out with regard to remittances received through the post was not seen in certain Judicial Districts. Instances of non-compliance with financial instructions regarding the preparation and issue of receipts in certain Judicial Districts and the control in respect of the receipting machine located in a Judicial District were observed.

150. **Controlled Forms.** The unsatisfactory situation with regard to the proper accounting for controlled forms as reported at paragraph 131 of my 1970 Annual Report, continued in 1971.

151. **Imprests.** Attention was drawn to the fact that the Imprest Register required to be kept by financial instructions was not maintained satisfactorily. Honour certificate of cash balance, statement of the composition of imprest, bank certificates and reconciliation statement in respect of the Standing Imprest were not seen. It was not possible to ascertain whether the Standing Imprest was fully accounted for. The Statement of Imprest Accounts as at 31st December, 1971 submitted by the Accountant General showed a balance of \$36,622. Of this amount, since the sum of \$6,290 was issued as Standing Imprest, the balance of \$30,332 ought to represent the Ordinary Imprests not retired at the close of the financial year.

152. **Loss of cash.** Four cases of loss of cash in the sum of \$8,733 as set out at Appendix A(1) were reported in respect of the financial year.

STORES AND OTHER PROPERTY

Control of Stores

153. **Stores Accounting.** Inventories of furniture and office equipment of certain Judicial Districts were not produced and those presented by other Judicial Districts were not kept on the prescribed forms. There was no evidence of internal check on those presented.

154. **Unserviceable Stores.** Several unserviceable articles were seen at the offices of certain Judicial Districts. It was recommended that they should be disposed of in the approved manner.

OTHER ACCOUNTS

Supreme Court of Judicature

155. **Courts' Accounts.** The unsatisfactory situation brought to attention at paragraph 133 of my 1970 Annual Report regarding the keeping of the accounts of the Courts, continued in 1971.

Magistrates' Courts

156. **Courts' Accounts.** The situation brought to attention at paragraph 134 of my 1970 Annual Report regarding the amounts remaining undrawn for six months after their receipt and not paid over to the Accountant General and the generally unsatisfactory manner in which the accounts were kept, continued in 1971. It was brought to attention that in a certain Judicial District certified reconciliation statements of the balances on the individual ledger accounts with the cash and bank balances were not produced for examination.

GENERAL REMARKS

157. **Security Arrangements.** The inadequate safeguarding of public monies and important records and documents and the general insecurity of offices as reported at paragraph 136 of my 1970 Annual Report, continued in 1971.

PARLIAMENT

APPROPRIATION ACCOUNTS

Unauthorised Excess

158. One subhead was overspent by \$349 as set out at Appendix B, without the approval of the National Assembly.

Liabilities not Settled

159. Liabilities listed by the Department as not settled at the close of the financial year totalled \$441 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

160. Vouchers relating to cash payments made by the Accountant General totalling \$20,315 were not presented for audit examination.

Expenditure Control

161. **Vote Accounting.** Instances were brought to attention where financial instructions for the proper keeping of Vote Accounts were not observed. Monthly statements of reconciliation between the Vote Accounts and the Appropriation Accounts of the Parliament Office were not received.

162. **Head 4, Subhead I – Personal Emoluments.** The unsatisfactory situation regarding the keeping of the Salaries Control Register as reported at paragraph 139 of my 1970 Annual Report, continued in 1971.

163. **Head 4, Subhead 5 — Telephones.** It was observed that the instructions issued by the Public Service Ministry for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were not followed.

DEPOSITS FUND ACCOUNTS

Accounting Control

164. **Deposits Fund Accounting.** Evidence of reconciliation between the Department's Advances Accounts and those of the Accountant General was not seen. In the circumstances, the accuracy of these accounts was not verified.

165. **Advances.** It was drawn to attention that the Advances Ledger was not properly maintained.

AUDIT

APPROPRIATION ACCOUNTS

Unauthorised Excess

166. One subhead against which no provision was made by the National Assembly reflected an excess of \$220 as set out at Appendix B. The expenditure did not relate to this Department.

Liabilities not settled

167. Liabilities listed by the Department as not settled at the close of the financial year totalled \$721 as set out at Appendix C.

OMBUDSMAN

APPROPRIATION ACCOUNTS

Unauthorised Excesses

168. Two subheads were overspent by \$76 as set out at Appendix B, without the approval of the National Assembly.

Expenditure Control

169. **Head 6, Subhead 1 — Personal Emoluments.** The failure to keep a Salaries Control Register as reported at paragraph 145 of my 1970 Annual Report, continued in 1971.

DEPOSITS FUND ACCOUNTS

Accounting Control

170. **Advances.** The failure to keep an Advances Register as reported at paragraph 146 of my 1970 Annual Report, continued in 1971.

PUBLIC AND POLICE SERVICE COMMISSIONS

APPROPRIATION ACCOUNTS

Unpresented Vouchers

171. Vouchers relating to cash payments made by the Accountant General totalling \$1,343 were not presented for audit examination.

PUBLIC PROSECUTIONS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

172. Two subheads were overspent by \$1,471 as set out at Appendix B, without the approval of the National Assembly.

Liabilities not settled

173. Liabilities listed by the Department as not settled at the close of the financial year totalled \$402 as set out at Appendix C.

Expenditure Control

174. **Vote Accounting.** Statements of reconciliation of the Department's Vote Accounts with its Appropriation Accounts were not received. In the circumstances I am not in a position to satisfy myself as to the accuracy of the accounts.

175. **Head 8, Subhead 1 – Personal Emoluments.** The failure to keep a Salaries Control Register as reported at paragraph 150 of my 1970 Annual Report, continued in 1971.

DEPOSITS FUND ACCOUNTS

Accounting Control

176. **Deposits Fund Accounting.** In the absence of a reconciliation statement at the close of the financial year, I was 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

177. Six subheads were overspent by \$232,284 as set out at Appendix B, without the approval of the National Assembly. The incurring of expenditure totalling \$1,074 on two subheads for which no provision existed under Division V – Prime Minister and the excess expenditure of \$115,750 on Head 10 – Guyana Defence Force show that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Appropriations-in-Aid

178. A sum of \$58,000 was estimated as receipts under Head 10 – Guyana Defence Force Subhead 101 – Issues from Farm Produce. The receipts shown in the Appropriation Accounts totalled \$2,541 a shortfall of \$55,459.

Liabilities not settled

179. Liabilities listed by the Ministry as unpaid at the close of the financial year totalled \$17,384 as set out at Appendix C. The discharge of the liabilities within the financial year would have resulted in further excesses on three subheads and in an excess on one other subhead which showed savings.

Unpresented Vouchers

180. Vouchers relating to payments made by the Sub-Treasury, Lethem \$1,292 and the Crown Agents \$1,136 were not presented for audit examination.

Expenditure Control

181. **Vote accounting.** Consequent on the provision of block subheads for Personal Emoluments and Other Expenditure in respect of the Guyana Defence Force, with effect from 1970, the Ministry of Finance informed the Accounting Officer that details of expenditure should be kept internally in respect of the various items of the Personal Emoluments subhead as shown in the 1969 Annual Estimates as well as those indicated by the Ministry of Finance in respect of the Other Expenditure subhead. The Ministry of Finance also informed the Accounting Officer that virement between the items of each subhead should be approved by that Ministry and that any anticipated excess on either of the subheads would require the approval of the National Assembly. It was observed that approval for virement was not obtained before excesses were incurred on certain items and also that approval for the excess on the Other Expenditure subhead was not obtained. It was also observed that Vote Accounts were not kept in accordance with financial regulations and instructions. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer, attesting to the accuracy of the accounts.

182. **Personal Emoluments.** Salaries Control Registers were not maintained and the Ministry's Salaries Registers were not properly kept. The salary records of the Guyana Defence Force were not submitted for examination.

183. **Head 9, Subhead 9 – Remuneration of Ministerial Private Secretaries.** It was observed that the amount provided under this subhead was also used for the payment of salaries of relief messengers.

DEPOSITS FUND ACCOUNTS

Accounting Control

184. **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.

185. **Deposits.** The Statement of Deposits as at 31st December, 1971 submitted by the Accountant General showed one account with a debit balance of \$50 and four accounts with credit balances totalling \$38,147 which remained static throughout the year. The description of the accounts with static credit balances was not stated.

GENERAL ACCOUNT

Accounting Control

186. **Collection Procedures.** Attention was drawn to instances where the approved procedures relating to the issue of receipts and accounting for sums collected at the Guyana Defence Force Farm were not followed.

187. **Controlled Forms.** As reported at paragraph 168 of my 1970 Annual Report, the unsatisfactory situation with regard to the control of general receipts continued in 1971. Several unused receipt books were not produced for examination. It was observed that general receipts for collection of monies were used as disbursement receipts.

188. **National Insurance Scheme.** There was a large number of National Insurance Stamps on hand at the Central Accounting Unit. It was explained that most of the stamps were for fortnightly paid employees for whom contribution cards were not available. The procedures laid down in respect of the operation of the Scheme were not followed.

189. **Accounting Procedures — Guyana Defence Force.** As reported at paragraph 138 of my 1969 Annual Report it was not possible to verify the cash balance on hand in respect of unpaid salaries and allowances due to Army personnel.

190. **Paymasters' Advances.** The Statement of Paymasters' Advances as at 31st December, 1971 submitted by the Accountant General showed a balance of \$132,217 which when compared with the balance of \$134,879 as at 31st December, 1970 indicated that a large balance of the outstanding Paymasters' Advances at the latter date remained uncleared. No evidence was seen that the Paymasters' Advances Register was checked by a senior officer.

191. **Imprests.** It was not possible to verify that the Imprest operated by the Pay and Record Office of the Guyana Defence Force was satisfactorily accounted for. A substantial number of vouchers paid from imprest was not recouped and adequate records showing vouchers at the various outposts throughout the country were not produced for examination. Several advances, some made since 1970 were outstanding. It was observed that the Imprest Accounts operated by the Ministry were not checked by a senior officer. Bank reconciliation statements were not produced for examination. The Statement of Imprest Accounts as at 31st December, 1971 showed a net credit balance of \$22,189 in respect of imprests operated by the Ministry. This amount represented the difference between two accounts with credit balances totalling \$681,187 and two other accounts with debit balances totalling \$608,998. In the absence of a Statement of 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 was requested to state what action was taken to reconcile his records with those of the Accountant General.

192. **Remittances Account.** It was observed that the Ministry's Remittances Account was in credit in the sum of \$175,000. Information was sought as regards the action taken to clear the amount.

193. **Collector's Cash Book/Statements.** Collector's Cash Book/Statements with related documents were not submitted for audit examination. It was observed that Collector's Cash Book/Statements were not prepared in respect of collections at the Guyana Defence Force Farm.

194. **Sub-Accountant's Cash Book.** It was drawn to the attention of the Accountant General that the Statement of Distribution of Cash Balances prepared by him showed a balance of \$405,114 as at 31st December, 1971 whereas there was a balance of \$360,526 in the Ministry's Cash Account. Information was sought as to the reason for the difference of \$44,588.

195. **Loss of Cash.** A loss of cash in the sum of \$504 as set out at Appendix A(1) was reported in respect of the financial year.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

196. **Purchasing of stores.** Tender Board minutes for the financial year were not produced for audit examination. In several instances Tender Board procedures were not observed.

197. **Guyana Youth Corps — Stores Accounts.** A satisfactory explanation regarding the system of accounting for stores purchased for and despatched to a Youth Camp was not furnished.

198. **Office of the Prime Minister — Inventory.** Certain items were not recorded in the inventories maintained by the Central Accounting Unit. There were instances where items recorded thereon could not be located.

199. **Office of the Prime Minister — Vehicle Log Book.** Unsatisfactory features in respect of the usage of one of the Ministry's vehicles were brought to attention. Some of the journeys undertaken were not authorised by a senior officer and it was not possible to determine whether all the journeys were for official purposes. Monthly statements of fuel consumption were not submitted for examination.

200. **Guyana Defence Force — Stores Accounts.** Stores records were not properly maintained at various locations. Instances were observed where the quantities of items in stock did not agree with the balances in the Stores records. Several cases of shortages and excesses were brought to attention. There were instances where issues were not made on Internal Stores Requisitions and the unit of issue was not the same as the unit of receipt recorded in the Stores records. Payment by members of the Force for replacement of clothing and equipment was not always effected promptly. There was no evidence of internal check of the Stores records.

201. **Guyana Defence Force — Inventories.** Inventories were not kept or properly maintained. There were instances where tools and equipment were not recorded thereon or produced for audit examination. It was observed that issues of furniture and equipment for certain quarters were in excess of the approved establishment and purchases of such items were not always made through the Pay and Quartermaster. There was no evidence of internal check of the Inventories.

202. **Guyana Defence Force — Loan of stores.** It was observed that articles were loaned on verbal requests. It was recommended that this practice should cease and that **Internal Stores Requisitions** should be used to effect issues of such stores.

203. **Guyana Defence Force — Cannibalisation of Vehicles.** Authority was not produced for the cannibalisation of a number of vehicles. Suitable records were not maintained for the purpose of ensuring the proper use of serviceable parts removed from such vehicles.

204. **Guyana Defence Force — Vehicle Log Books.** It was observed that vehicles were used for purposes other than those relating to the Force.

205. **Guyana Defence Force — Unserviceable stores.** Several unserviceable items of stores were seen among serviceable ones and also large quantities of unserviceable articles were on hand. It was suggested that action should be taken to convene a Board of Survey with a view to disposing of them and that a Standing Board should be established to dispose of unserviceable articles as circumstances dictated.

206. **Loss of stores.** Five cases of loss of stores valued at \$3,664 as set out at Appendix A(2) were reported in respect of the financial year.

207. **Accidents.** Five cases of accidents involving estimated expenditure of \$1,639 as set out at Appendix A(3) were reported in respect of the financial year.

GENERAL REMARKS

208. **Security arrangements.** It was brought to attention that a safe was not provided at the Guyana Defence Force Farm for the safe custody of cash until remitted to Headquarters. Recommendations were made to improve the security arrangements at the Guyana Defence Force Motor Transport Section at Timehri.

PUBLIC SERVICE MINISTRY

APPROPRIATION ACCOUNTS

Unauthorised Excesses

209. One subhead was overspent by \$43,468 as set out at Appendix B, without the approval of the National Assembly. This excess was covered by an advance from the Contingencies Fund and was subsequently approved by the National Assembly on Financial Paper No. 1/72 dated 31st May, 1972.

Liabilities not settled

210. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$756 as set out at Appendix C.

Unpresented Vouchers

211. Vouchers relating to payments made by other Governments totalling \$1,356 were not produced for audit examination.

Expenditure Control

212. **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.

213. **Head 11, 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.

214. **Head 11, Subhead 4 — Telephones.** It was observed that instructions issued for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were not observed.

215. **Head 11, Subhead 5 — Library and Publications.** The comment at paragraph 177 of my 1970 Annual Report regarding the need for greater control to be exercised over the recording, lending and returning of library books, also applied to the 1971 accounts.

DEPOSITS FUND ACCOUNTS

Accounting Control

216. **Deposits Fund Accounting.** I have not seen certified reconciliation statements between the Ministry's Advances Accounts and those of the Accountant General's Department. Consequently, the accuracy of the balances on the Deposits Fund Accounts could not be verified.

GENERAL ACCOUNT

Accounting Control

217. **Controlled Forms.** A register of controlled forms was not kept. A similar situation existed in 1970.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

218. **Stores Accounting.** It was brought to attention that an inventory of office equipment and furniture was not maintained.

MINISTRY OF EXTERNAL AFFAIRS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

219. Eight subheads were overspent by \$50,999 as set out at Appendix B, without the approval of the National Assembly.

Liabilities not settled

220. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$94,316 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 seven subheads and in excesses on six other subheads which showed savings.

Unpresented Vouchers

221. Vouchers relating to cash payments made by the Accountant General totalling \$62,178 were not presented for audit examination.

Expenditure Control

222. **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 by the Accounting Officer attesting to the accuracy of the accounts.

223. **Head 12, Subhead 10 – Rents, Rates, Insurance Premiums etc.** A Register of quarters rented by Government for officers stationed overseas was not kept.

REVENUE ACCOUNTS

Revenue Control

224. **Rent Register.** A Register of the rents collectible and collected from officers stationed overseas and occupying rented quarters was not maintained.

225. **Arrears of Revenue.** A Statement of Arrears of Revenue was not submitted. In the circumstances it was not possible to determine the total of the arrears of revenue and ascertain whether effective control was exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

226. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Ministry's Advances and Deposits Accounts and those of the Accountant General's Department. In the circumstances the accuracy of the accounts relating to the Deposits Fund was not verified.

GENERAL ACCOUNT

Accounting Control

227. **Imprests.** The unsatisfactory features reported at paragraph 189 of my 1970 Annual Report, continued in 1971. The Register for the Ordinary, Special and Standing Imprests was not properly maintained by the Central Accounting Unit of the Ministry. It could therefore not be ascertained whether certain Ordinary and Special Imprests were fully retired, what was the amount of the Standing Imprest issued to each Overseas Mission and whether such Imprests were fully accounted for at the end of the financial year. It was observed that the bank accounts of certain imprests were not reconciled promptly and that several vouchers relating to payments made by certain Overseas Missions on behalf of the Ministry and other Ministries were not recouped and the expenditure brought to account within the financial year. The Statement of Imprest Accounts as at 31st December, 1971, submitted by the Accountant General showed that eight imprest accounts were short retired by \$255,137 and

two accounts were over retired by \$4,220. Of the amount of \$255,137 short retired, the sum of \$145,500 related to Standing Imprests issued to the Overseas Missions.

228. **Establishment of Overseas Sub-Treasuries — New York and London.** It was recommended that consideration should be given to the establishment of Sub-Treasuries in New York and London for the purpose of expediting the transaction of Government's business at the various Overseas Missions. This matter was not finalised at the close of the financial year.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

229. **Accidents.** Three accidents involving expenditure of \$1,240 as set out at Appendix A(3) were reported in respect of the financial year.

OTHER ACCOUNTS

230. **Students' Contingencies and Amenities Funds.** The Annual Financial Statements for these Funds in respect of the financial year were not presented for audit.

MINISTRY OF ECONOMIC DEVELOPMENT

APPROPRIATION ACCOUNTS

Unauthorised Excesses

231. Twelve subheads were overspent by \$102,588 as set out at Appendix B, without the approval of the National Assembly. The incurring of expenditure totalling \$2,976 on these subheads for which no provision existed under Division VIII — Ministry of Economic Development shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Errors of Classification

232. **Head 13, Subhead 6 — Library and Publications.** The salary of an Assistant Librarian should have been charged against an item under Head 13 — Subhead 1 Personal Emoluments instead of Head 13 — Subhead 6 — Library and Publications.

Unpresented Vouchers

233. Vouchers relating to cash payments made by the Accountant General totalling \$276,110 were not presented for audit examination.

Expenditure Control

234. **Vote Accounting.** An examination carried out at the Accounts Branch revealed that there were excesses on several subheads indicating a breakdown of financial control. Instances were observed where expenditure was incurred by other Ministries against a subhead transferred to this Ministry, although authority was not given them by means of Inter Departmental Warrants. 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.

235. **Aid-in-Kind.** Food commodities valued at \$790,023 were received during the year under the United Nations/FAO World Food Programme and the United States

Agency for International Development. However, the value of the commodities was not brought to account in the public accounts.

236. **Division VIII – Subhead 2 – Industrial Development.** Information was sought regarding the total expenditure for the financial year on each joint venture, industrial and agro-industrial venture and the continued development of the industrial estates, with the object of ascertaining what were the loans and/or grants made to the organisations concerned.

237. **Division VIII – Subhead 7 – Specialist Assistance.** The manner in which this subhead was utilised as reported at paragraph 202 of my 1970 Annual Report, continued in 1971.

238. **Division VIII, Subhead 17 – Community Development Projects.** The responsibility for the execution of these projects was transferred from the Office of the Prime Minister to this Ministry. Attention was drawn to the fact that proper project accounting was not in force.

DEPOSITS FUND ACCOUNTS

Accounting Control

239. **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.

240. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1971, submitted by the Accountant General showed four accounts with debit balances totalling \$7,150 one of which in the sum of \$1,002 remained static during the year. There were also seven accounts with credit balances totalling \$6,626 which remained static throughout the year.

GENERAL ACCOUNT

241. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1971, submitted by the Accountant General showed that one imprest account was over-retired by an amount of \$3,266 and another was short-retired by an amount of \$70,096. Of the amount of \$70,096 short-retired, the sum of \$8,000 related to a Standing Imprest issued to the Ministry but an honour certificate and a bank reconciliation statement were not produced to account for this imprest. Information was sought as to the reasons for the over and short retirement of the imprests.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

242. **Loss of stores.** Three cases of loss of stores totalling \$848 as set out at Appendix A(2) were reported in respect of the financial year.

243. **Accidents.** Three cases of accidents involving estimated expenditure of \$1,071 as set out at Appendix A(3) were reported in respect of the financial year.

OTHER ACCOUNTS

244. **United Nations/FAO World Food Programme.** The Annual Statements for the financial year relating to Projects 585 and 595 were not submitted for audit within the specified period.

PUBLIC CORPORATIONS

245. **Guyana Development Corporation.** I have not been furnished with a copy of the annual audited accounts for the financial year ended 31st December, 1971. In the circumstances it was not possible to ascertain whether all grants and/or loans made by the Ministry were reflected in the Corporation's account.

ATTORNEY GENERAL

APPROPRIATION ACCOUNTS

Unauthorised Excesses

246. Seven subheads were overspent by \$4,405 as set out at Appendix B, without approval of the National Assembly.

Liabilities not settled

247. Liabilities listed by the Chambers of the Attorney General as not settled at the close of the financial year totalled \$14,654 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 five subheads and in excesses on four other subheads which showed savings.

Unpresented Vouchers

248. Vouchers relating to cash payments made by the Accountant General totalling \$2,524 were not presented for audit examination.

Expenditure Control

249. **Vote Accounting.** The unsatisfactory situation regarding the keeping of the Vote Accounts as reported in my previous Annual Reports continued in 1971. 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.

250. **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.

OFFICIAL RECEIVER, PUBLIC TRUSTEE AND STATE SOLICITOR

REVENUE ACCOUNTS

Revenue Control

251. **Revenue Accounting.** The attention of the Principal Receiver of Revenue was drawn to several unsatisfactory features in the accounting for revenue collected. Evidence of reconciliation between the Revenue Accounts and the Revenue Records

maintained by him was not seen. In the circumstances the accuracy of the Revenue Accounts was not verified.

252. **Arrears of Revenue.** Attention was also drawn to the non-submission of arrears of revenue statement. In the circumstances, it has not been possible to determine the total of the arrears of revenue and ascertain whether effective control had been exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

253. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Department's Advance Accounts and those of the Accountant General's Department.

254. **Advance Accounts.** The Advances Ledger was not maintained in a satisfactory manner.

GENERAL ACCOUNT

Accounting Control

255. **Collection Procedures.** The unsatisfactory situation brought to attention in my two previous Annual Reports, continued in 1971.

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

OTHER ACCOUNTS

Official Receiver, Public Trustee and State Solicitor

257. The unsatisfactory state of the accounts of the State Solicitor, Public Trustee and Official Receiver continued in 1971. Cash Books were not kept properly and bank accounts not reconciled. Ledger accounts were not properly written up and balanced, and certain documents were not produced for audit. As a result of a survey carried out by the Public Service Ministry in 1970 certain recommendations were made with a view to improving the accounting system. However there was no significant improvement in the keeping of the accounts which were considerably in arrears.

OTHER MATTERS

258. **Security arrangements.** It was drawn to attention that adequate precautions were not taken over the preservation and security of essential accounting records and supporting documents and that the financial instructions relating to safes were not observed.

DEEDS REGISTRY

REVENUE ACCOUNTS

Control of Revenue

259. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue records and the Revenue Accounts of the Registrar Deeds Registry in his capacity as Principal Receiver of Revenue. In the circumstances I am not in a position

to satisfy myself that all revenue collected were properly brought to account in the Revenue Accounts.

DEPOSITS FUND ACCOUNTS

Accounting Control

260. **Deposits Fund Accounting.** Evidence of reconciliation between the Department's Deposits Fund records and those of the Accountant General's Department was not seen. In the circumstances the accuracy of the accounts could not be verified.

GENERAL ACCOUNT

Accounting Control

261. **Collection Procedures.** It was observed that official receipts were not issued promptly for remittances received.

262. **Imprests.** It was observed that Imprest Accounts were not properly maintained and paid vouchers not recouped promptly. Certain unsatisfactory features of internal control were brought to attention.

MINISTRY OF INFORMATION AND CULTURE

APPROPRIATION ACCOUNTS

Unauthorized Excesses

263. Nine subheads were overspent by \$101,222 as set out at Appendix B, without the approval of the National Assembly. Of this total the amount of \$15,700 was covered by an advance from the Contingencies Fund and subsequently approved by the National Assembly on Financial Paper No. 1/72 dated 31st May, 1972. The incurring of expenditure of \$68 on one subhead for which no provision existed under Division X - Ministry of Information and Culture and the unauthorised expenditure of \$55,993 on that Division shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Liabilities not Settled

264. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$22,234 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 one other subhead which showed savings.

Unpresented Vouchers

265. Vouchers relating to cash payments made by the Accountant General totalling \$8,379 were not presented for audit examination.

Expenditure Control

266. **Vote Accounting.** The Vote Accounts were not properly written up and kept in accordance with financial instructions. I have not received monthly statements of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts. These statements are required to be submitted to me by the Accounting Officer attesting to the accuracy of the accounts.

267. **Personal Emoluments.** Although certain posts were provided under the Personal Emoluments subhead, persons were appointed by the Ministry to identical posts and paid from "other charges" subhead. It was also observed that salaries were paid from the Personal Emoluments subhead in respect of posts which were not provided thereunder and that employees holding posts of a permanent nature were paid from "other charges" subheads. It was further observed that duty allowances were paid to certain personnel without the approval of the Public Service Ministry.

268. **Overtime.** The situation as reported at paragraph 242 of my 1970 Annual Report, continued in 1971. It was observed that Pay as You Earn (P.A.Y.E.) was not deducted from the overtime payments made to personnel of the Ministry and that the amount paid was not included in the statement submitted to the Commissioner of Inland Revenue.

269. **Head 18, Subhead 5 - Telephones.** It was observed that the instructions issued by the Public Service Ministry for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were not followed.

REVENUE ACCOUNTS

Revenue Control

270. **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 revenue collected was properly brought to account.

DEPOSITS FUND ACCOUNTS

Accounting Control

271. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be verified.

272. **Advance Accounts.** It was observed that the Advances Ledger was not properly maintained.

GENERAL ACCOUNT

Accounting Control

273. **Collection Procedures.** The shortcomings in the procedure for the collection and disposal of public moneys brought to attention at paragraph 249 of my 1970 Annual Report, continued in 1971.

274. **Controlled Forms.** Adequate control over the receipt, issue and custody of controlled forms was not exercised.

275. **Imprests.** The bank reconciliation statement as at 31st December, 1971 of the National Insurance Scheme Bank Account was not produced for examination. The Statement of Imprest Accounts as at 31st December, 1971 submitted by the Accountant General showed the imprests were short retired by \$145.

276. **National Insurance Scheme.** Several unsatisfactory features in the operation of the National Insurance Scheme were brought to attention.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

277. **Stores Accounting.** The unsatisfactory situation reported at paragraph 251 of my 1970 Annual Report, continued in 1971.

278. **Vehicle Log Book.** The unsatisfactory position as reported at paragraph 252 of my 1970 Annual Report, continued in 1971.

OTHER ACCOUNTS

Guyana Broadcasting Service

279. **Accounts.** The accumulated surplus as at 31st December, 1971 was \$413,997 as compared with an amount of \$273,644 as at 31st December, 1970. The amount of \$80,450 advanced by the Government in 1968 was not repaid as at 31st December, 1971.

Designs and Graphics

280. **Accounts.** The accounts for 1971 have been audited by this Department. Comments on certain observations were requested.

MINISTRY OF HOME AFFAIRS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

281. Twenty-seven subheads were overspent by \$103,840 as set out at Appendix B, without the approval of the National Assembly. Of this total the amount of \$3,615 was covered by an advance from the Contingencies Fund and was subsequently approved by the National Assembly on Financial Paper No. 1/72 dated 31st May, 1972. The incurring of expenditure totalling \$1,372 on two subheads for which no provision existed under Division XI - Ministry of Home Affairs shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Liabilities not Settled

282. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$75,016 as set out at Appendix C. The discharge of these liabilities within the financial year under review would have resulted in further excesses on the provision in respect of nine subheads and in excesses on five other subheads which showed savings.

Errors of Classification

283. Test checks carried out on transactions revealed errors of classification. These errors were not rectified before the close of the accounts for the financial year.

Unpresented Vouchers

284. Vouchers relating to cash payments made by the Central Accounting Unit (\$12,539), Crown Agents (\$31,306), Sub-Treasury Mahuruma (\$119) and other Governments (\$113) totalling \$44,077 were not presented for audit examination.

Expenditure Control

285. **Vote Accounting.** The authority for the Commissioner of Police to certify accounts on behalf of the Permanent Secretary in the latter's capacity of Accounting Officer was sought but was not furnished. The unsatisfactory manner in which the Vote Accounts were kept at the Central Accounting Unit and at certain constituent departments of the Ministry, brought to attention at paragraph 262 of my 1970 Annual Report, continued in 1971. There were instances in certain constituent departments where expenditure incurred exceeded the amounts provided. 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.

286. **Personal Emoluments.** The Salaries Registers kept at the Central Accounting Unit were not maintained satisfactorily. In regard to two constituent departments of the Ministry, authority was sought for expenditure on posts which were abolished. Information was also sought as to whether increases in the number of certain posts had the requisite approval of the National Assembly.

287. **Transport and Travelling.** The Travelling Register contained insufficient details to allow proper examination and enable verification that expenditure in respect of travelling allowances paid to personnel of the Ministry was justified in all cases.

288. **Expenditure on services of a confidential nature.** The particulars of expenditure on Head 20 Ministry of Home Affairs – Police Subhead 20 Prevention and Detection of Crime and Subhead 29 Security Precautions totalling \$38,389 and \$78,000 respectively were not subjected to audit examination.

289. **Head 19, Subhead 5 Telephones.** It was observed that the instructions issued by the Public Service Ministry for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were not followed.

290. **Head 24, Subhead 5 – Dietary.** The position regarding the preparation of a revised diet scale as reported at paragraph 267 of my 1970 report remained the same.

291. **Aid-in-Kind.** I was not informed whether the value of articles received from an aid donor was brought to account against the appropriate subheads in accordance with the financial instructions.

REVENUE ACCOUNTS

Revenue Control

292. **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.

293. **Rent Register.** A Register of rents collectible and collected from officers occupying Government quarters was not kept at the Central Accounting Unit of the Ministry as required by financial instructions. Attention was drawn to instances of apparent errors in calculating rent due by officers.

294. **Firearm Licences.** Several persons did not take out licences in a Sub-division although permission to hold firearms was not withdrawn.

295. **Head V, Fees, Fines, etc., Subhead 14 — Prisons.** The value of issues of farm produce, products from Prison Industries, pork and other products of the Pig Development Scheme operated by the Prison Department was credited to this revenue subhead. It was suggested that a subhead in the form of Appropriation-in-Aid should be provided under the expenditure Head for Ministry of Home Affairs — Prisons in order to reflect the value of such issues in a similar manner as receipts relating to the Issues of Bread, are shown in the Annual Estimates.

DEPOSITS FUND ACCOUNTS

Accounting Control

296. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be verified.

297. **Deposits.** The situation brought to attention at paragraph 271 of my 1970 Annual Report regarding insufficient references on documents relating to refunds of deposits, continued in 1971. Attention was drawn to amounts deposited as far back as 1962 as security for the repatriation of immigrants still being shown in the relevant Deposit Account. The Statement of Deposit Accounts as at 31st December, 1971 submitted by the Accountant General showed three accounts with debit balances totalling \$180,320 and ten accounts with credit balances totalling \$7,444 which remained static throughout the year.

298. **Advances.** Unsatisfactory features in writing up and maintaining Advances Registers were brought to attention. The Statement of Advance Accounts as at 31st December, 1971 submitted by the Accountant General showed four accounts with credit balances totalling \$61,519.

GENERAL ACCOUNT

Accounting Control

299. **Collection procedures.** Attention was drawn to instances where the approved procedures relating to the issue of receipts, the disposal of monies collected and submission of necessary returns were not followed.

300. **National Insurance Scheme.** At a survey carried out at Police Headquarters, National Insurance stamps were on hand for a number of persons many of whom, although employed since 1970 had not been allocated National Insurance cards.

301. **Imprests.** The Statement of Imprests as at 31st December, 1971 prepared by the Accountant General showed that two accounts were short-retired by \$46,051 and one account was over-retired by \$298. In the absence of a Statement of Composition of the Standing Imprests and supporting certificates it could not be determined how the Standing Imprests were accounted for. The Permanent Secretary was requested to state what action was taken to reconcile his records with those of the Accountant General.

302. **Establishment Bank Account Police Department.** The unsatisfactory features regarding this account mentioned at paragraph 273 of my 1970 Annual Report also applied to the 1971 account. I was not informed whether unpaid salaries over the period 1968 to 1971 totalling \$36,522 of which \$14,542 related to 1971, have been cleared from the account.

303. **Sub-Accountant's Cash Book.** The Permanent Secretary's attention was drawn to the unsatisfactory manner in which the Cash Book was written up and explanations were sought in regard to a number of apparent discrepancies observed in the reconciliation statement prepared as at 31st December, 1971. The Statement of Distribution of Cash Balances prepared by the Accountant General showed a balance of \$478,920 whereas there was a balance of \$478,647 in the Ministry's Cash Book. Information was sought as to the reason for the difference of \$273.

304. **Loss of Cash.** Two cases of loss of cash totalling \$3,077 as set out at Appendix A(1) were reported in respect of the related financial year.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

305. **Purchasing of stores.** Instances were observed where Tender Board procedures were not observed in the Police Department.

306. **Stores Accounting.** The unsatisfactory aspects of stores accounting and control as reported in previous Audit Reports were observed in 1971.

307. **Vehicle Log Books.** Essential entries were not made in many log books kept by constituent departments of the Ministry as a result of which it could not be determined whether the journeys were properly authorised and the performance and fuel consumption of vehicles were satisfactory.

308. **Police Central Workshop.** As was the case in 1970, the operation of the Police Central Workshop in 1971 was not considered satisfactory. Further to the comments at paragraph 279 of my 1970 Annual Report, several shortcomings were observed such as inadequate records, cannibalisation of vehicles without authority and failure to keep suitable records of serviceable parts removed and large quantities of spare parts were on hand.

309. **Government Quarters.** A Register of Government Quarters required to be kept by financial instructions was not maintained.

310. **Loss of stores.** Eleven cases of loss of stores valued at \$2,128 as set out at Appendix A(2) were reported in respect of the financial year.

311. **Accidents.** Seventy-three cases of accidents involving estimated expenditure of \$12,588 as set out at Appendix A(3) were reported in respect of the financial year.

MINISTRY OF LOCAL GOVERNMENT

APPROPRIATION ACCOUNTS

Unauthorised Excesses

312. Three subheads were overspent by \$812 as set out at Appendix B, without the approval of the National Assembly.

Liabilities not Settled

313. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$5,750 as set out at Appendix C. The discharge of these liabilities within

the financial year under review would have resulted in an excess on one subhead which showed savings.

Unpresented Vouchers

314. Vouchers relating to cash payments made by the Accountant General totalling \$827 were not presented for audit examination.

Expenditure Control

315. **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.

316. **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 payroll to verify its accuracy was not maintained.

317. **Head 25, Subhead 4 – Telephones.** It was observed that the instructions issued by the Public Service Ministry for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were not followed.

REVENUE ACCOUNTS

Revenue Control

318. **Licence Records.** Instances were brought to attention where Licence Records were not properly maintained in certain District Administration Offices. Follow-up action was not taken promptly to ensure that all business premises were licensed.

DEPOSITS FUND ACCOUNTS

Accounting Control

319. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be verified.

320. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1971 submitted by the Accountant General showed two accounts with debit balances totalling \$5,749 and seven accounts with credit balances totalling \$6,626 which remained static throughout the year.

GENERAL ACCOUNT

Accounting Control

321. **Controlled Forms.** The Register of Controlled forms was not properly maintained and adequate control was not exercised over such forms at certain District Administration Offices.

322. **Collection Procedures.** It was observed that the procedures relating to the collection of public monies were not being observed at certain District Administration Offices.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

323. **Stores Accounting.** Unsatisfactory features in the keeping of Stores Ledgers and the accounting for stores were observed in certain District Administration Offices.

324. **Government Quarters.** A Register of Government Quarters required to be kept by financial instructions was not maintained.

325. **Loss of stores.** One case of loss of stores valued at \$398 as set out at Appendix A(2) was reported in respect of the financial year.

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

APPROPRIATION ACCOUNTS

Unauthorised Excesses

326. Forty six subheads were overspent by \$1,023,574 as set out at Appendix II, without the approval of the National Assembly and three subheads showed credit balances totalling \$8,523. Of the total of \$1,023,574 the amount of \$25,000 was covered by an advance from the Contingencies Fund and was subsequently approved by the National Assembly on Financial Paper No. 1/72 dated 31st May, 1972. The incurring of expenditure totalling \$21,114 on ten subheads for which no provision existed under Division XIII Ministry of Agriculture and Natural Resources shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Liabilities not Settled

327. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$97,154 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 twenty subheads and in excesses on two other subheads which showed savings.

Errors of Classification

328. Test checks carried out on transactions revealed errors of classification. These errors were not rectified before the close of the accounts for the financial year.

329. **Head 27, Subhead 15 - Veterinary Preventative Measures.** As reported at paragraph 296 of my 1970 Annual Report, expenditure in connection with the operation of Ranches in the Rupununi totalling \$87,141 was also improperly charged to this subhead in 1971. It was observed that expenditure in respect of the purchase of cattle on behalf of the Guyana Marketing Corporation was incorrectly charged to this subhead and also that the sum of \$63,617 relating to the sale of beef in 1971 to this Corporation was credited thereto. In the circumstances the provision under this subhead was used for purposes other than those for which it was intended.

Unpresented Vouchers

330. Vouchers relating to cash payments made by the Central Accounting Unit (\$1,226,844) Crown Agents (\$49,785) Sub-Treasuries Lethem (\$91,023), Mabaruma (\$100,006) and totalling \$1,469,238 were not presented for audit examination.

Expenditure Control

331. **Vote Accounting.** As reported at paragraph 299 of my 1970 Annual Report the Vote Accounting records at Headquarters and certain District Offices were again not satisfactorily kept. 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.

332. **Personal Emoluments.** It was observed that provision on item (63) Substitute Staff on Leave, Casuals, etc. under Head 27, Subhead 1 Personal Emoluments, was used for the purpose of employing staff whose appointments were of a permanent nature and for which specific items should have been provided under the Personal Emoluments subhead. It was further observed that there was a substantial excess of \$134,645 on this item under the subhead. Attention was drawn to the fact that the Salary Register at Head Office of the Ministry relating to a District Office was not properly maintained. As reported at paragraph 300 of my 1970 Annual Report, a Salaries Control Register was again not maintained.

333. **Head 26, Subhead 5 – Telephones.** It was observed that the instructions issued by the Public Service Ministry for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were not followed.

334. **Head 27, Subhead 55 – Contribution to IAMFF, Subhead 56 – Subsidy – Conveyance by Air of Hinterland Agricultural Produce.** The sums of \$80 and \$48,000 were provided by advances from the Contingencies Fund to defray expenditure under these subheads. However no expenditure appeared thereunder in the Appropriation Accounts. Information was sought as to whether expenditure was incurred in 1971.

335. **Division XIII, Subhead 16 – Diversification and Development of Agriculture.** It was observed that work which apparently cost \$3,279 done for a private party was charged to this subhead. Information was requested regarding the system in operation which would enable the Ministry to ensure that the cost of work undertaken for private parties was recovered.

336. **Division XIII, Subhead 27 – Kibilibiri Land Development Project.** It was observed that payments were made to Global Agricultural Industries Ltd. as a charge against this subhead. Particulars were not provided to facilitate proper examination. An explanation was requested. No reply was received.

337. **Aid-in-Kind.** I have not been informed whether the value of articles totalling \$39,991 received from an aid donor was brought to account against the appropriate subheads in accordance with financial instructions.

REVENUE ACCOUNTS

Revenue Control

338. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue Registers and the Revenue Accounts. Consequently I am not in a position to satisfy myself that all revenue collectible was collected and brought to account promptly.

339. **Revenue Records.** A Register of rents collectible and collected from officers occupying Government quarters was not kept by the Central Accounting Unit.

340. **Arrears of Revenue.** Statements of Arrears of Revenue as at 31st December, 1971 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 Folder and other Land Development Schemes.

DEPOSITS FUND ACCOUNTS

Accounting Control

341. **Deposit 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 the accuracy of the balances on the accounts could not be verified.

342. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1971 submitted by the Accountant General showed there were ten accounts with debit balances totalling \$19,029, three of which totalling \$2,824 remained static during the year. There were also five totalling \$1,847 of a total of twenty credit balances, remaining static during the year.

343. **Advances.** It was observed that payments made by the Ministry on behalf of the Guyana Marketing Corporation and charged to an Advance Account were not recovered from the Corporation. The Statement of Advances as at 31st December, 1971 submitted by the Accountant General showed that there were three accounts with credit balances totalling \$6,933.

GENERAL ACCOUNT

Accounting Control

344. **Unpresented Receipt Vouchers.** Vouchers relating to cash receipts (\$12,326) Crown Agents (\$59) Sub-Treasury North West District (\$7,770) Sub-Treasury Lethem (\$2,443) were not produced for audit in support of receipts totalling \$22,598.

345. **National Insurance Scheme.** The unsatisfactory operation of the National Insurance Scheme as reported at paragraph 313 of my 1970 Annual Report, continued in 1971. Cheques for the purchase of stamps and for a considerable sum were on hand; some of them had become stale.

346. **Imprests.** It was not possible to ascertain the true position with regard to the Imprests operated by this Ministry. An Imprest Register and several Imprest Cash Books and supporting documents were not produced for audit. The Imprests were generally not operated and accounted for in a satisfactory manner and the bank accounts of several of them were in overdraft. The Statement of Imprest Accounts as at 31st December, 1971 submitted by the Accountant General showed that two accounts were short retired by \$78,531. In the absence of a Statement of Composition of the Standing Imprest of \$35,000 and supporting certificates it could not be determined whether the Standing Imprest was fully accounted for.

347. **Paymasters' Advances.** The system of granting an advance to an officer, generally referred to as a Paymaster is intended to allow him to make payment therefrom to several payees who cannot find it convenient to present themselves at the Head Office of the Ministry to receive payment in respect of wages and certain con-

tracts. It was observed however that, the Paymasters' System was improperly used to grant advances to officers attending overseas conferences, to make loans to Co-operative Societies, to purchase spare parts, seeds and fertilizers, to meet a commitment of a public enterprise and to prevent an overdraft on the Chief Accountant's Imprest. It was also observed that many of these advances were outstanding for long periods. The Statement of Paymasters' Advances as at 31st December, 1971 submitted by the Accountant General showed a balance of \$1,084,734 which was not cleared at the close of the financial year.

348. **Remittances Account.** Information was sought as to whether the debit balance of \$1,637,656 on the Ministry's Remittances Account was reconciled and cleared.

349. **Sub-Treasury, Lethem.** The situation as reported at paragraph 210 of my 1970 Annual Report remained the same. It could not be determined whether the transactions for the periods 1st to 15th January, 1st to 15th February, and 1st to 15th March, 1971 were included in the Public Accounts. In the absence of a bank reconciliation statement the accuracy of the amount of \$22,486 shown on the Statement of the Distribution of Cash Balances as at 31st December, 1971 prepared by the Accountant General, could not be verified.

350. **Sub Treasury, Mabaruma.** The situation as reported at paragraph 211 of my 1970 Annual Report remained the same. In the absence of a bank reconciliation statement, the accuracy of the amount of \$45,262 shown on the Statement of Distribution of Cash Balances as at 31st December, 1971 prepared by the Accountant General could not be verified.

351. **Sub Accountant's Cash Account.** The reconciliation statement prepared as at 31st December, 1971, revealed numerous unrepresented cheques which had become stale, remittances in bank account and not in Cash Book and vice versa and many other discrepancies which should have been investigated and cleared before the close of the accounts for the financial year. The Statement of Distribution of Cash Balances as at 31st December, 1971 prepared by the Accountant General showed a balance of \$251,041 whereas there was a 'nil' balance in the Ministry's Cash Book. Information was sought as to whether the amount of \$251,041 was paid in and brought to account in a subsequent year by the Accountant General.

352. **Loss of Cash.** Two cases of loss of cash totalling \$1,490 as set out at Appendix A (1) were reported in respect of the financial year.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

353. **Stores Accounting.** Several unsatisfactory features in the accounting for stores at certain Sub-Offices were brought to attention.

354. **Government Quarters.** A Register of Government Quarters required to be kept by financial instructions was not maintained.

355. **Loss of stores.** Twelve cases of loss of stores valued \$1,537 as set out at Appendix A(2) were reported in respect of the financial year.

356. **Accidents.** Eleven cases of accidents involving estimated expenditure of \$7,573 as set out at Appendix A(3) were reported in respect of the financial year.

GENERAL REMARKS

357. **Security Arrangements.** It was observed that the combination to the lock of a safe was known by several officers. It was suggested that a directive be issued reminding officers of the need to have the combination altered whenever there is a change of officer.

OTHER ACCOUNTS

Lethem and Kamarang Trade Stores

358. **Accounts.** The books and final accounts for the Lethem and Kamarang Trade Stores for 1971 were not presented for audit.

Amerindian Purposes Fund

359. **Accounts.** The books and final accounts for the Amerindian Purposes Fund for 1971 were not presented for audit.

PUBLIC CORPORATIONS AND COMPANIES

Guyana School of Agriculture Corporation

360. **Accounts.** A copy of the audited accounts of the Guyana School of Agriculture Corporation for 1971 was not received by this Department.

National Cane Farming Development Corporation

361. **Accounts.** A copy of the audited accounts of the National Cane Farming Development Corporation for 1971 was not received by this Department.

Global Agricultural Industries Ltd.

362. **Accounts.** A copy of the audited accounts for 1971 was not forwarded to the Audit Department as required by financial instructions issued by the Ministry of Finance. It could not be determined whether payments made by the Ministry of Agriculture to Global Agricultural Industries Ltd. were reflected in its accounts.

Guyana Marketing Corporation

363. **Accounts.** The audited accounts for the financial year ended 31st December, 1971 disclosed a deficit of \$349,236 after taking into account Government subsidies totalling \$1,165,610 as compared with a surplus of \$410,652 after taking into account Government subsidies of \$1,372,703 in respect of the financial year ended 31st December, 1970. The accumulated deficit as at 31st December, 1971 was \$1,207,443 as compared with that of \$858,207 as at 31st December, 1970.

364. **Interest.** The interest as at 31st December, 1971 owing to the Government on the 7% Perpetual Debentures of \$1,102,108 issued to the Government was \$579,135 as compared with the sum of \$501,988 owing as at 31st December, 1970.

365. **Rates and Taxes.** The Corporation owed the sum of \$115,041 in respect of rates and taxes paid by the Government on its behalf for the years 1964 to 1971.

Livestock Development Company Ltd.

366. **Accounts.** The Company was registered on 2nd October, 1970. Its first Annual General Meeting was held on 29th November, 1971 but it actually commenced business on 22nd March, 1973.

MINISTRY OF TRADE

APPROPRIATION ACCOUNTS

Unauthorised Excess

367. One subhead was overspent by \$19,758 as set out at Appendix B without the approval of the National Assembly. The excess expenditure was covered by an advance from the Contingencies Fund and was subsequently approved by the National Assembly on Financial Paper No. 1/72 dated 31st May, 1972.

Liabilities not settled

368. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$10,364 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 one subhead and in excesses on three other subheads which showed savings.

Expenditure Control

369. **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.

370. **Head 31, Subhead 5 - Telephones.** It was observed that the procedures laid down for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were introduced late in the financial year.

DEPOSITS FUND ACCOUNTS

Accounting Control

371. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be verified.

372. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1971 submitted by the Accountant General showed that there were two accounts with debit balances totalling \$93,406 and four accounts with credit balances totalling \$188,200 which remained static throughout the year.

373. **Advances.** It was observed that the Advances Ledger was not properly maintained.

GENERAL ACCOUNT

Accounting Control

374. **Collection Procedures.** It was observed that the Remittances Book was not properly maintained.

OTHER ACCOUNTS

External Trade Bureau

375. **Accounts.** The books and accounts of the External Trade Bureau for the financial year ended 31st December, 1971 were not properly kept. In view of the several errors of omissions and commissions observed in the accounts, a qualified audit report was issued on 20th August, 1976.

MINISTRY OF COMMUNICATIONS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

376. Seventeen subheads were overspent by \$322,576 as set out at Appendix B without the approval of the National Assembly. Of this total the sum of \$25,953 was covered by advances from the Contingencies Fund and was subsequently approved by the National Assembly on Financial Paper No. 1/72 dated 31st May, 1972. The incurring of expenditure of \$624 on two subheads for which no provision existed under Division XVI — Ministry of Communications shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Liabilities not settled

377. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$365,236 as set out at Appendix C. The sum of \$107,977 representing outstanding telephone charges was however not included in this amount. 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 and in an excess on one other subhead which showed savings.

Errors of Classification

378. Test checks carried out on transactions revealed errors of classification. These errors were not rectified before the close of the accounts for the financial year.

379. **Head 33, Subhead 4 — Telephones.** The sum of \$731 representing charges for servicing of Stamp Cancelling machines by the Guyana Telecommunication Corporation was charged to this subhead as funds were not available under Subhead 3 — Miscellaneous to which the expenditure should have been charged.

380. **Head 35, Subhead 15 — Maintenance of Tinchri International Airport.** Expenditure totalling \$682 relating to accessories purchased for motor vehicles was charged to this subhead as a result of the inadequacy of funds under subhead 4 — Maintenance of Vehicles.

Expenditure Control

381. **Vote Accounting.** It was observed that the Vote Accounts were not kept in a proper manner and that reconciliation of these Accounts was not carried out with the Appropriation Accounts for the financial year.

382. **Personal Emoluments.** A Salaries Control Register required to be kept for the purpose of enabling the supervisory officers at the time of certifying the payroll to verify its accuracy was not introduced.

383. **Payment of Overtime to officers – Accounts Branch.** It was suggested that the Overtime Register kept by the Accounts Branch of the General Post Office should be a self-balancing record. Under this system of record-keeping the accuracy of the total amount of overtime paid to each officer could be ascertained and the balancing of the entries in the Register with those in Vote Accounts facilitated.

384. **Return of Emoluments to Commissioner of Inland Revenue.** It was not possible to ascertain whether the total amount paid as overtime to the individual officers of the Air Traffic Control Section of the Civil Aviation Department and to the officers receiving payment through the Accounts Branch of the General Post Office, was included in the Return of Emoluments submitted to the Commissioner of Inland Revenue for 1971.

385. **Head 32, Subhead 5 – Telephones and Head 33, Subhead 4 – Telephones.** It was observed that the instructions issued by the Public Service Ministry for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls, were not followed.

386. **Head 33, Subhead 2 – Transport and Travelling.** It was observed that payment of subsistence allowances to employees in the Postal Service was not made in accordance with the relevant Civil Service Rules. The Accounting Officer stated that efforts would be made to recover the overpayments involved.

387. **Head 33, Subhead 5 – Lighting.** It was brought to attention that due to the late submission of accounts to the various Departments located in the General Post Office Building reimbursement of the cost of electricity consumed by them was not effected promptly to the Post Office Department. It was suggested that the Post Office Department should render accounts monthly instead of periodically.

REVENUE ACCOUNTS

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

DEPOSITS FUND ACCOUNTS

Accounting Control

309. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be ascertained.

390. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1971 submitted by the Accountant General showed that three accounts operated by this Ministry had debit balances totalling \$450,295.

391. **Advances.** The Statement of Advance Accounts as at 31st December, 1971 submitted by the Accountant General showed that three accounts reflected credit balances totalling \$1,529,757, of which two accounts totalling \$111,558 remained static throughout the year.

392. **Imprest Account.** The Statement of Deposits Fund Balances as at 31st December, 1971 submitted by the Accountant General showed that the imprest operated by the Ministry was not retired by an accumulated amount of \$111,545. However the balance on the Imprest Account at Note 1 to the Balance Sheet of the Deposits Fund, was shown as over-retired by \$17,238.

393. **Permanent Secretary's Bank Accounts.** Information was sought regarding the clearance of dishonoured cheques totalling \$3,482 as at 31st December, 1971. The Statement of Distribution of Cash Balances as at 31st December, 1971 prepared by the Accountant General showed a balance of \$1,763,229. This balance was not confirmed by the Ministry.

GENERAL ACCOUNT

Accounting Control

394. **Remittances Account.** Information was sought as to whether the debit balance of \$9,698,140 on the Ministry's Remittances Account was reconciled and cleared.

STORES AND OTHER PROPERTY

Control of stores

395. **Stores Accounting.** Instances of non-compliance of stores accounting procedures were observed. The unsatisfactory situation regarding the Postal Stores as reported at paragraph 345 of my 1970 Annual Report remained the same.

396. **Loss of stores.** One case of loss of stores valued \$82 as set out at Appendix A(2) was reported in respect of the financial year.

397. **Accidents.** One case of an accident involving estimated expenditure in the sum of \$2,191 as set out at Appendix A(3) was reported in respect of the financial year.

POST OFFICE DEPARTMENT

Accounting Control

398. **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.

399. **Collection Procedures.** Internal control procedures relating to cash collection were not strictly followed at Headquarters. Instances were observed where receipt numbers were not entered in the Remittance Book to indicate that moneys received have been brought to account. Monthly Returns of Unused Receipts were not submitted by District Offices.

400. **Headquarters Accounts.** As reported at paragraph 350 of my 1970 Annual Report the reconciliation of the various accounts at Headquarters continued to be in arrears in spite of overtime work. The importance of prompt reconciliation cannot be over-emphasised as it is a means of internal control designed to ensure that the accounts have been faithfully and properly kept and that fraud and irregularities are detected promptly.

401. **Cash Account Shortages.** The cash shortages recorded in the Cash Account Shortages Register as at 31st December, 1971 totalled \$86,531. The increase of \$76,065 over the total cash shortages of \$9,666 at 31st December, 1970, is very alarming.

402. **Inspection of Post Offices and Postal Agencies.** It was observed that Post Offices and Postal Agencies were not inspected regularly. A copy of the programme of inspections for the year and a copy of inspection memoranda issued were requested.

403. **Payments made on behalf of other Ministries/Departments.** The record of payments made by Post Offices on behalf of Ministries/Departments was not properly maintained. In the circumstances it was not possible to determine whether the Post Office Department had been reimbursed by the Ministries/Departments.

404. **Philatelic Bureau.** The position as reported at paragraph 352 of my 1970 Annual Report remained the same.

405. **P.A.Y.E. Procedures.** It was observed that deductions for income tax were not made from overtime payments. This is a breach of the Income Tax Act.

406. **Losses of cash.** Thirty cases of loss of cash totalling \$121,603 as set out at Appendix A(1) were reported in respect of the financial year.

REVENUE ACCOUNTS

Revenue Control

407. **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.

408. **Postal Services.** The revenue obtained from Postal Services was 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. The revenue was however, overstated by \$48,000 relating to Stamp Duty as the necessary adjustment was not made in the Revenue Accounts. However the amount of \$48,000 transferred annually as Stamp Duty appeared very small since the amount stated to have been collected by one of the Ministries/Departments responsible for collecting such revenue was \$147,891.

409. **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 356 of my 1970 Annual Report remained the same.

410. **Register of Private Letter Bags and Keys.** The Register was not properly maintained. It could not be determined in all instances whether rent was paid or whether the service was terminated.

411. **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

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

413. **Accounts.** The annual accounts for 1971 were presented for audit on 19th May, 1972. My report thereon was issued on 16th June, 1972. In accordance with section 12 of the Post Office Savings Bank Act, Cap. 85:05, the annual accounts for the financial year ended 31st December, 1971 should have been laid before the National Assembly not later than 31st May, 1972 and as soon as practicable thereafter be published in the Gazette.

CIVIL AVIATION DEPARTMENT

REVENUE ACCOUNTS

Revenue Control

414. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue Register 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.

415. **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

416. **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.

417. **Accounts.** The 1971 accounts were submitted for audit on 30th November, 1972. My report thereon was issued on 31st December, 1973. The accounts were laid by the Minister of Finance before the National Assembly on 1st September, 1977.

PUBLIC CORPORATIONS

Guyana Telecommunication Corporation

418. **Accounts.** The audited accounts for the year ended 31st December, 1971 disclosed a deficit of \$730,445. The accumulated deficit as at 31st December, 1971 was \$2,644,231.

419. **Interest on Debentures.** The accumulated interest owing as at 31st December 1971 on the debenture of \$6,400,000 issued to Government totalled \$2,165,333.

420. **Advances by the Government.** The Statement of Advance Accounts as at 31st December, 1971 submitted by the Accountant General showed an amount of \$854,683 as owing by the Corporation to the Government.

421. **Rates and Taxes.** The sum of \$901,765 representing rates and taxes for the years 1967 to 1971 paid to the Georgetown City Council on behalf of the Corporation was due to the Government.

Guyana Airways Corporation

422. **Accounts.** The audited accounts for the year ended 31st December, 1971 disclosed a deficit of \$984,163. This figure should however be increased by \$65,100 being interest due for the year on the 7% Debentures issued to the Government. The total deficit for the year should have been \$1,049,263. The total accumulated deficit as at 31st December, 1971 should therefore have been \$2,266,737 instead of \$2,201,637 as shown in the annual accounts.

423. **Interest on Debentures.** The accumulated interest owing at 31st December, 1971 on the 7% Debentures of \$930,000 issued to Government totalled \$477,400 as shown in the Balance Sheet of the Corporation. This amount should have been \$542,500. Interest of \$65,100 for the financial year due on the Debentures was not reflected in the annual accounts.

424. **Rates and Taxes.** The sum of \$13,509 representing rates and taxes from the years 1963 to 1971 was paid to the Georgetown City Council by the Government on behalf of the Corporation. This amount has not been repaid to the Government.

MINISTRY OF WORKS, HYDRAULICS AND SUPPLY

APPROPRIATION ACCOUNTS

Unauthorised Excesses

425. Thirty-two subheads were overspent by \$2,513,418 as set out at Appendix B, without the approval of the National Assembly and one subhead under Division XVII showed a credit balance of \$9,863. Of the total of \$2,513,418 the sum of \$328,422 was covered by advances from the Contingencies Fund and was subsequently approved by the National Assembly on Financial Paper No. 1/72 dated 31st May, 1972. The incurring of expenditure totalling \$98,193 on six subheads for which no provision existed under Division XVII - Ministry of Works, Hydraulics and Supply shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Appropriations-in-Aid

426. Amounts of \$744,999 and \$2,999,999 were estimated as receipts under Head 37 Ministry of Works, Hydraulics and Supply Subheads 101 Issues of Stone and 102 Issues from Unallocated Stores. The receipts shown in the Appropriation Accounts totalled \$197,735 and \$2,590,331 shortfalls of \$547,264 and \$409,668 respectively.

Liabilities not settled

427. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$204,746 as set out at Appendix C. The discharge of these liabilities within the financial year would have resulted in further excesses on the provision in respect of twenty-one subheads and in excesses on two other subheads which showed savings.

Errors of Classification

428. Test checks carried out on transactions revealed errors of classification. These errors were not rectified before the close of the accounts for the financial year.

Unpresented Vouchers

429. Vouchers relating to cash payments made by the Central Accounting Unit totalling \$295,435 were not presented for audit examination.

Expenditure Control

430. **Vote Accounting.** It was observed that expenditure was charged temporarily to subheads which were not provided by Parliament to meet such expenditure. This practice is contrary to approved financial procedures. Monthly Financial Statements were not submitted promptly to Headquarters by District Offices for the purpose of monitoring expenditure. The Vote Accounts kept by the Central Accounting Unit, Divisions and District Offices were not reconciled with the Appropriation Accounts. In the circumstances I am not in a position to satisfy myself as to the accuracy of these Accounts.

431. Expenditure incurred on provision suspended by the Ministry of Finance, under Division XVII - the provision of \$200,000 for Subhead 46 Stone Crushing

Plant Makouria and the provision of \$1,629,000 for Subhead 52 - Glasgow/Teperu Quarry were suspended to the extent of \$100,000 and \$1,500,000 respectively by the Minister of Finance in accordance with section 6(2) of the Financial Administration and Audit Act Cap: 73:01. The Appropriation Accounts, however, showed a credit balance of \$9,863 against subhead 46 Stone Crushing Plant, Makouria and an expenditure of \$1,022,810 on subhead 52 Glasgow/Teperu Quarry. The amount suspended under the latter subhead was not deserved by the Minister of Finance. It is not understood why a credit balance is shown on the former subhead.

432. **Head 36, Subhead 1 - Personal Emoluments.** A Salaries Control Register was not maintained in accordance with the financial instructions so as to enable supervisory officers at the time of certifying the payroll to verify its accuracy.

433. **Head 36, Subhead 5 - Telephones.** Procedures for controlling trunk calls and certifying telephone accounts as laid down in instructions issued by the Public Service Ministry were not observed. In the circumstances I am not in a position to satisfy myself that all the expenditure on this subhead has been authorised.

434. **Head 37, Subhead 30 - Rates on Government Properties.** As mentioned at paragraph 382 of my 1970 Annual Report, the Ministry continued the payment of rates and taxes to the Municipalities on behalf of certain Public Corporations. The sum of \$236,860 was paid in 1971 and should have been recovered from them.

435. **Division XVII - Subhead 27 - Government Offices etc. and Subhead 53 - Cultural Centre.** The sum of \$99,500 and \$27,500 were provided by advances from the Contingencies Fund to defray expenditure under subhead 27 Government Offices, etc. and subhead 53 - Cultural Centre respectively. However no expenditure appeared under these subheads in the Appropriation Accounts.

436. **Division XVIII - Second Sea Defence Project.** The sum of \$390,000 was provided by an advance from the Contingencies Fund under this new Division to defray expenditure under Subhead 1 Civil Works \$319,000, Subhead 3 Consultant Services \$46,000 and Subhead 4 Interest \$25,000. However no expenditure appeared under this Division in the Appropriation Accounts.

REVENUE ACCOUNTS

Revenue Control

437. **Revenue Accounting.** It was observed that contributions towards the financing of the Interior Road - Mahdia to Annai were not credited to a capital revenue head and subhead and paid in to the Consolidated Fund. I have not seen any evidence of reconciliation between the Revenue Registers and 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.

438. **Head V, Subhead 33 - Canje Bridge.** The increased charge to be levied with effect from 21st July, 1971 for the passage of boat or craft through the Canje Swing Bridge was not collected in 1971.

439. **Head V, Subhead 34 - Sale of Stores.** It was observed that receipts relating to issues from the Unallocated Stores to private parties were credited to this revenue head and subhead instead of Head 37 - Ministry of Works, Hydraulics and Supply - Annually Recurrent subhead 102 Issues from Unallocated Stores.

440. **Head V, Subhead 35 – Pure Water Supply.** A statement of the arrears of revenue as at 31st December, 1971 under this subhead was not submitted for audit.

441. **Head XI, Subhead 4 – Sundry Reimbursements.** Information was sought as to whether the sum of \$1,035,105 shown in the Ministry's register as rates and taxes paid on behalf of certain Public Corporations was reimbursed the Ministry as well as the amount paid on behalf of the Bank of Guyana.

442. **Arrears of Revenue.** The Statement of Arrears of Revenue as at 31st December, 1971 was not received. In the circumstances it was not possible to determine the total of the arrears of revenue and ascertain whether effective control was exercised to ensure prompt and satisfactory collection.

DEPOSITS FUND ACCOUNTS

Accounting Control

443. **Deposits Fund Accounting.** As mentioned at paragraph 393 of my 1970 Annual Report the accounting records of the Deposits Fund were not kept in a satisfactory manner. I have not seen evidence of reconciliation between the Ministry's Advances and Deposits Accounts and the Accountant General's Records.

444. **Deposits.** It was observed that works and services were undertaken for private parties without adequate deposits made and that in cases where the deposits were inadequate prompt action was not taken to recover the outstanding balances. The Statement of the Deposit Accounts as at 31st December, 1971 submitted by the Accountant General showed three hundred and twenty-three accounts with debit balances totalling \$540,340. One hundred and nineteen of these accounts remained static throughout the year.

445. **Advances.** As mentioned at paragraph 395 of my 1970 Annual Report the position regarding the carrying forward of balances on Advance Accounts remained the same.

GENERAL ACCOUNT

Accounting Control

446. **Collection Procedures.** It was observed that in certain District Offices the approved collection procedures were not followed. The Remittance Books were not satisfactorily maintained and there was no evidence of check by supervising officers.

447. **Controlled Forms.** It was brought to attention that Receipt Book Registers at certain District Offices were not properly maintained.

448. **National Insurance Scheme.** The position brought to attention at paragraph 399 of my 1970 Annual Report relating to the system of operating the National Insurance Scheme remained the same.

449. **Imprests.** There were 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, 1971 submitted by the Accountant General showed that twenty-seven accounts were short-retired by \$134,163 and sixty-six accounts over-retired by \$173,670. Twenty-one of the accounts short-retired and forty of the accounts over-

retired totalling \$31,862 and \$87,328 respectively remained static throughout the year. In the absence of Statements of Composition of Standing Imprests and supporting certificates it could not be determined whether the Standing Imprests totalling \$41,800 were fully accounted for.

450. **Paymasters' Advances.** The system of granting an advance to an officer, generally referred to as a Paymaster is to allow him to make payment therefrom, in respect of wages and certain contracts to several payees who cannot find it convenient to present themselves at the Head Office of the Ministry to receive payment. Instances were observed however, where the Paymasters' System was used to effect payment in respect of cash purchases. It was observed that officers below the level of the approved grade were performing the duties of paymasters. The Annual Statement of Paymasters Advances as at 31st December, 1971 submitted by the Accountant General showed a balance of \$553,285 remaining uncleared at the end of the financial year.

451. **Sub-Accountant's Cash Book.** It was observed from the bank reconciliation statement as at 31st December, 1971 that there were cases of amounts brought to account in the Cash Book but not shown on the bank statement and *vice versa*. Prompt action was not taken to finalise this matter which could result in irregularities remaining undetected. The Statement of Distribution of Cash Balances prepared by the Accountant General showed a balance of \$1,930,560 whereas there was a balance of \$1,830,829 in the Ministry's Cash Book. Information was sought as to the reason for the difference of \$99,731.

452. **Loss of Cash.** Thirty-one cases of losses of cash totalling \$6,465 as set out at Appendix A(1) were reported in respect of the financial year.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

453. **Purchasing of stores.** The unsatisfactory situation brought to attention at paragraphs 350 and 402 of my 1969 and 1970 Annual Reports regarding the non-compliance with Tender Board procedures continued in 1971. A case of irregularity in the procurement of stores was brought to attention by the Permanent Secretary.

454. **Controlled Forms.** Supervision of controlled forms was not satisfactorily exercised in certain Sub-Offices. Several Local Purchase Order Books were not produced and some of those produced could not be traced in the Control Register at Head Quarters. The approved procedures for requisitioning, receiving and issuing of Local Purchase Order Books and the recording of information therein were not observed in some cases.

455. **Allocated Stores Accounting.** Certain stores records were neither produced nor properly maintained by some District Offices.

456. **Allocated Stores - Storekeeping.** Several slowmoving and dormant items were observed in certain District Allocated Stores and items on loan were not returned promptly.

457. **Unallocated Stores - Vole Accounts.** These accounts were not properly kept. Reconciliation between the Vole Accounts and the Appropriation Accounts was not finalised and several transactions which should have been brought to account before the closure of the accounts for the financial year were omitted. Consequently the total payments and issues for the year shown in the Appropriation Accounts in

respect of the Unallocated Stores were understated. Other Appropriation Accounts were correspondingly affected as a result of the value of stores issued not being debited to the relevant heads and subheads of charge.

458. **Unallocated Stores - Stock Account.** The stock balance as at 31st December, 1971 was shown as \$1,688,659 which exceeded the authorized stock limit of \$750,000. The value of stock in hand has been increasing every year, but no authority was seen for the tying-up of such a large amount of liquid funds in stores. The statement of reconciliation between the stock account and the Vote Accounts and Appropriation Accounts revealed differences which were not finalised. Such differences when fully investigated and adjusted should affect the shortages valued at \$4,566 placed on suspense.

459. **Vehicle Log Books.** There was lack of supervision and control over the use of vehicles in certain Districts.

460. **Workshops.** It was observed that in certain Workshops, records were not maintained to enable the actual cost of each job undertaken to be determined. In many cases the amounts deposited by private parties were less than the actual cost of jobs undertaken. A similar situation obtained with regard to works carried out by the Workshops on behalf of several Districts of the Ministry and on behalf of other Ministries. There were cases where works were undertaken but the Inter/Intra/Departmental Warrants were not produced for audit. Records of the equipment and vehicles undergoing repairs were not maintained and several of the equipment and vehicles were deteriorating owing to the delay in effecting repairs. There were instances where parts were removed from them and placed on other equipment and vehicles.

461. **Stone Crushing Plant Makouria.** The financial statements for the years 1966 to 1971 relating to the operation of this plant were not submitted for audit.

462. **Unserviceable stores.** Prompt action was not taken to dispose of unserviceable items in several District Allocated Stores and Workshops.

463. **Loss of stores.** One hundred and fourteen cases of losses of stores valued \$14,329 as set out at Appendix A(2) were reported during the financial year.

464. **Accidents.** One hundred and twenty cases of accidents involving estimated expenditure of \$25,774 as set out at Appendix A(3) were reported during the financial year.

OTHER MATTERS

465. **Returns to Commissioner of Inland Revenue re Awards of Contracts and payments thereunder.** The position with regard to the non-submission of Returns of Contracts Awarded and payments thereunder to contractors as reported at paragraph 411 of my 1970 Annual Report continued in 1971.

OTHER ACCOUNTS

Drainage and Irrigation Board

466. **Accounts.** The Audit Report on the accounts of the Drainage and Irrigation Board for the financial year ended 31st December, 1971 was issued on 16th March, 1979.

MINISTRY OF EDUCATION

APPROPRIATION ACCOUNTS

Unauthorised Excesses

467. Twenty-three subheads were overspent by \$312,682 as set out at Appendix B, without the approval of the National Assembly. The incurring of expenditure of \$15,613 on two subheads for which no provision existed under Division XIX — Ministry of Education shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Liabilities not settled

468. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$67,857 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 seven subheads and in excesses on three other subheads which showed savings.

Errors of Classification

469. Test checks carried out on transactions revealed errors of classification. These errors were not rectified before the close of the accounts for the financial year.

470. Head 38, Subhead 13 — Free Places, Secondary Schools. Payments of school fees in respect of students who were not granted free places at Secondary Schools were made from this subhead. It was suggested that Head 38 Subhead 28 Grants to Students would have been more appropriate.

471. Head 40, Subhead 6 — Grants to Aided Schools and Hindu and Muslim Organisations and Subhead 7 — Supplies to Government Schools and Head 41, Subhead 2 — Equipment, materials etc. Home Economics and Handicraft Centres and Departments. It was observed that the cost of electricity for certain months supplied to Bishops High School was charged to Head 40, Subheads 6 and 7 instead of Head 46 Subhead 5 — Electricity. Also that the cost of electricity supplied to Primary, Multi-lateral and Secondary Schools was charged to Head 40 Subhead 7 Supplies to Government Schools and Head 41, Subhead 2 Equipment, Materials etc. Home Economics and Handicraft Centres and Departments instead of a separate subhead for electricity. The charging of a part of the cost of cleaning expenses and supplies to Government Schools against Head 40 Subhead 6 Grants to Aided Schools and Hindu and Muslim Organisations as reported at paragraph 420 of my 1970 Annual Report continued in 1971.

Unpresented Vouchers

472. Vouchers relating to cash payments made by the Accountant General (\$3,638), Central Accounting Unit (\$375,905), Crown Agents (\$643,178), Sub-Treasury Lethem (\$2,251), Sub-Treasury Mabaruma (\$3,427), and Other Governments (\$41,622), were not produced for audit in support of expenditure totalling \$1,070,021. It was observed that there was a high incidence of loss of original documents and payment was effected on copies. Also the requirements of financial regulations in relation to payment on duplicate vouchers were not strictly followed.

Expenditure Control

473. **Vote Accounting.** Vote Accounts were not satisfactorily kept at the Central Accounting Unit and constituent Departments of the Ministry. 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.

474. **Personal Emoluments.** Salaries Control Registers were not introduced or maintained satisfactorily at the Headquarters of the Ministry and at certain constituent Departments to enable supervisory officers at the time of certifying the payroll to verify its accuracy.

475. **Head 38, Subhead 5 — Telephones.** It was observed that the instructions issued by the Public Service Ministry for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were not followed.

476. **Head 38, Subhead 8 — Broadcast to Schools.** The authority of the Public Service Ministry for the revision of the rates of pay for broadcasts to schools was not seen.

477. **Head 38, Subhead 13 — Free Places, Secondary Schools.** A register of the students granted free places to Secondary Schools and the payments made to such schools on their behalf was not maintained. It was not possible to verify the accuracy of the claims submitted by the Schools.

478. **Head 40, Subhead 12 — Travelling Expenses of Teachers in the Interior.** The Register of Travelling Expenses of Teachers in the Interior did not contain adequate information to permit verification that the teachers and their families who were allowed passages were entitled to them. There was no evidence of check by a senior officer.

REVENUE ACCOUNTS

Revenue Control

479. **Revenue Accounting.** I have not seen evidence of reconciliation between the Revenue Registers and the Ministry's Revenue Accounts. In the circumstances I am not in a position to satisfy myself that all revenue collected was properly brought to account in the Revenue Accounts.

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

481. **Revenue Registers.** As reported at paragraph 426 of my 1970 Annual Report the Register of Rental of Government Quarters was not maintained according to financial instructions. In the circumstances it could not be verified whether all revenue due was collected, and at the correct rate.

DEPOSITS FUND ACCOUNTS

Accounting Control

482. **Deposits Fund Accounting.** Since my comments in paragraph 431 of my 1970 Annual Report, very little was done to effect reconciliation of the Ministry's Deposits Fund Accounts with those of the Accountant General. In the circumstances the accuracy of the accounts could not be ascertained.

483. **Deposits.** It was observed that certain Deposit Accounts were not properly maintained or kept according to financial instructions. The Statement on Deposit Accounts as at 31st December, 1971 submitted by the Accountant General showed eighteen accounts with debit balances totalling \$170,775; eight of which totalling \$1,662 remained static throughout the year. There were also twenty-seven accounts with static credit balances totalling \$676,789.

484. **Advances.** The Advances Ledger was not properly maintained and written up. The Statement of Advances as at 31st December, 1971, submitted by the Accountant General showed that there were three accounts with credit balances totalling \$639 which remained static throughout the year.

GENERAL ACCOUNT

Accounting Control

485. **Collection Procedures.** It was observed that procedures relating to the collection and disposal of cash were not followed in several cases.

486. **Controlled Forms.** The situation reported at paragraph 437 of my 1970 Annual Report regarding the unsatisfactory manner in which the approved procedures relating to the control custody and use of receipt books and cheque books, continued in 1971.

487. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1971, submitted by the Accountant General showed that there was a short retirement of \$2,750 in the Ordinary Imprest Account. In the absence of a Statement of Composition of Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$80,000 was fully accounted for.

488. **Paymasters' Advances.** It was observed that paymasters' advances were not utilised for the purpose for which such advances are normally used.

489. **Collectors' Cash Book/Statements.** The Collectors' Cash Book/Statements by means of which revenue and other receipts are brought to account were not prepared satisfactorily and forwarded promptly to the Accountant General in accordance with financial instructions. The unsatisfactory aspects regarding these statements which were the subject of comment at paragraph 440 of my 1970 Annual Report continued in the year under review.

490. **Sub-Accountant's Cash Account.** The unsatisfactory features reported at paragraph 441 of my 1970 Annual Report existed in 1971. The Statement of Distribution of Cash Balances as at 31st December, 1971 prepared by the Accountant General showed a balance of \$1,169,329 whereas there was a balance of \$1,168,491 in the Ministry's Cash Book. Information was sought as to the reason for the difference of \$838.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

491. **Stores Accounting.** Several unsatisfactory features in accounting for stores at a Sub-Office of the Ministry were brought to attention. It was observed that text books were purchased and sold to students at the Government Technical Institute Georgetown but the procedures adopted were not in accordance with financial instructions.

492. **Controlled Forms.** The failure to exercise proper control over unused Local Purchase Order books and other controlled forms continued in 1971.

493. **Vehicle Log Books.** Examination of the Vehicles Log Books revealed that they were not properly maintained and that 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 the journeys undertaken were solely on official business.

494. **Loss of stores.** Eighty-five cases of losses of stores totalling \$14,646 as set out at Appendix A(2) were reported in respect of the financial year.

OTHER ACCOUNTS

University of Guyana

495. **Accounts.** The expenditure shown in the audited accounts for the year ended 31st August, 1971 totalled \$2,316,242. After deducting the Government grant of \$2,033,333 and income of \$396,129 from other sources, there was a surplus of \$113,220 in the Income and Expenditure Account. The accumulated deficit as at 31st August, 1971 was \$88,576.

MINISTRY OF HEALTH

APPROPRIATION ACCOUNTS

Unauthorised Excesses

496. Twenty-eight subheads were overspent by \$135,141 as set out at Appendix B, without the approval of the National Assembly and one subhead under Division XXI showed a credit balance of \$6. Of the total of \$135,141 the amount of \$6,902 was covered by advances from the Contingencies Fund and was subsequently approved by the National Assembly on Financial Paper No. 1/72 dated 31st May, 1972. The incurring of expenditure of \$30,666 on two subheads for which no provision existed under Division XXI - Ministry of Health shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Liabilities not Settled

497. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$3,240 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.

Errors of Classification

498. Test checks carried out on transactions revealed errors of classification. These errors were not rectified before the close of the accounts for the financial year.

Unpresented Vouchers

499. Vouchers relating to cash payments made by the Central Accounting Unit (\$72,326), Crown Agents (\$262,321), Sub-Treasury Lethem (\$16,613) and Sub-Treasury Mabaruma (\$32,300), totalling \$383,560 were not presented for audit examination.

Expenditure Control

500. **Vote Accounting.** At the date of examination, Vote Accounts were not produced by certain Sub-Officers. In cases where Vote Accounts were produced they were not properly maintained and there were excesses on 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.

501. **Personal Emoluments.** A Salaries Control Register was not kept as required by financial instructions. Several unsatisfactory features in the maintenance of the Salaries Register were brought to attention.

502. **Transport and Travelling.** The travelling Register was not properly kept. In the circumstances adequate information was not available to enable a proper examination of travelling claims to be carried out by the Central Accounting Unit.

503. **Head 50, Subhead 4 - Telephones.** The situation regarding the failure to maintain records of trunk calls as reported in my two previous Annual Reports remained the same.

504. **Aid-in-Kind.** I have not been informed whether the value of articles received from aid donors by the Ministry was brought to account against the appropriate sub-heads in accordance with financial instructions.

REVENUE ACCOUNTS

Revenue Control

505. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue Registers and the Revenue Accounts. Consequently I am not in a position to satisfy myself that all revenue received was properly brought to account.

506. **Revenue Registers.** The Rent Register kept at the Central Accounting Unit was not properly written up in order to provide correct information regarding the rent collectible and collected.

507. **Services rendered by Hospitals and Dispensaries on behalf of the National Insurance Board.** A sum of \$60,000 for the financial year 1971 was paid to the Ministry in April, 1976.

508. **Arrears of Revenue.** The situation as reported at paragraph 462 of my 1970 Annual Report remained the same. In the circumstances it cannot be determined whether effective control was exercised to ensure prompt and satisfactory collection of the revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

509. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund Accounts and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be verified.

510. **Deposits.** The situation regarding accounts in respect of deposits either not kept or properly maintained as reported at paragraph 464 of my 1970 Annual Report remained the same. The Statement of Deposit Accounts as at 31st December, 1971, submitted by the Accountant General showed that there were ten accounts with debit balances totalling \$48,914, of which eight accounts totalling \$2,553 remained static throughout the year. There were twelve accounts with credit balances totalling \$49,043 which remained static throughout the year.

511. **Advances.** The failure to maintain an Advances Ledger was brought to attention in my two previous Annual Reports. The Statement of Advances as at 31st December, 1971 submitted by the Accountant General showed there were two accounts with credit balances totalling \$37,485.

GENERAL ACCOUNT

Accounting Control

512. **Collection Procedures.** The unsatisfactory situation as reported in my three previous Annual Reports continued in 1971. An examination disclosed that registered letters were not opened in the presence of another officer. The serial numbers of official receipts issued in acknowledgement of amounts received were not entered in the Remittance Book. There were delays in bringing to account remittances received in the Sub-Accountant's Cash Book. Weekly checks of the Remittance Book were not carried out by the supervising officer. The Collectors' Chart maintained by the Central Accounting Unit was not kept up to date. Consequently it was not possible to determine whether amounts collected by Sub-Offices were remitted promptly and properly accounted for.

513. **Controlled Forms.** Attention was drawn to the non-observance of the procedures laid down in financial regulations with regard to the accounting for receipt books. A very junior employee was assigned the responsibility for the custody and control of these books.

514. **National Insurance Scheme.** The unsatisfactory situation regarding the operation of the National Insurance Scheme as reported at paragraph 468 of my 1970 Annual Report, continued in 1971.

515. **Imprests.** The Imprest Register kept at the Central Accounting Unit was not properly maintained and subject to internal check. The balances shown in the Register were not reconciled with the Data Processing Reports for the financial year. Instances of short-retirement, non-retirement and late retirement of Imprests were

brought to attention. The Statement of Imprest Accounts as at 31st December, 1971 submitted by the Accountant General revealed that there was a short-retirement of \$11,346 in the ordinary imprest. In the absence of a Statement of Composition of Standing Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$1,250 was fully accounted for.

516. **Collector's Cash Book/Statements.** The unsatisfactory situation as reported at paragraph 469 of my 1970 Annual Report continued in 1971. There were cases where the Collector's Cash Book/Statements were not properly prepared or certified at Sub-Offices and the financial instructions relating to their submission to the Central Accounting Unit were not followed.

517. **Sub-Accountant's Cash Account.** The unsatisfactory situation regarding the delay in reconciling the Ministry's Main Bank Accounts as reported in my previous Annual Reports, continued in 1971. The old bank account was overdrawn at 31st December, 1971 to the tune of \$558 and the new bank account opened in April, 1970 was not reconciled as at 31st December, 1971.

STORES AND OTHER GOVERNMENT PROPERTY

Control of stores

518. **Stores Accounting.** The unsatisfactory situation brought to attention at paragraph 472 of my 1970 Annual Report with regard to the accounting for stores at certain institutions including the Government Pharmacy, continued in 1971. It was drawn to attention that several "B" copies of the Combined Requisitions and Issue Vouchers on which acknowledgement of the receipt of stores is required to be given, were not returned to the Government Pharmacy.

519. **Controlled Forms.** Attention was drawn to the unsatisfactory manner in which Combined Requisition and Issue Voucher books were controlled at the Government Pharmacy and certain other institutions.

520. **Use of stores.** Two marine engines valued \$9,994 received in January, 1970 were still unused in August, 1971. Information was sought as to the precise dates the engines were put into use. A reply was not received.

521. **Storekeeping.** The unsatisfactory situation brought to attention at paragraph 473 of my 1970 Annual Report with regard to matters such as those relating to loan of stores continued in 1971.

522. **Government Quarters.** A Register of Government Quarters required to be kept by financial instructions was not maintained.

523. **Loss of stores.** Thirty-one cases of losses of stores valued at \$4,408 as set out at Appendix A(2) were reported in respect of the financial year.

524. **Accidents.** Five cases of accidents involving estimated expenditure of \$6,902 as set out at Appendix A(3) were reported in respect of the financial year.

GENERAL REMARKS

525. **Security arrangements.** It was drawn to attention that adequate precautions were not taken over the preservation and security of accounting records and supporting documents.

MINISTRY OF HOUSING AND RECONSTRUCTION

APPROPRIATION ACCOUNTS

Unauthorised Excesses

526. Ten subheads were overspent by \$44,532 as set out at Appendix B, without the approval of the National Assembly. Expenditure totalling \$292 was incurred on three subheads for which no provision existed under Division XXII - Ministry of Housing and Reconstruction.

Liabilities not settled

527. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$11,480 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 an excess on one other subhead which showed savings.

Expenditure Control

528. **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.

529. **Personal Emoluments.** A Salaries Control Register as required by financial instructions was not kept for the purpose of enabling supervising officers at the time of certifying the payroll to verify its accuracy.

530. **Head 57, Subhead 5 - Telephones.** It was observed that the instructions issued by the Public Service Ministry for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were not followed.

REVENUE ACCOUNTS

Revenue Control

531. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue Registers and the Ministry's Revenue Accounts. In the circumstances I am not in a position to satisfy myself that all revenue collected was properly brought to account in the Revenue Accounts.

532. **Revenue Registers.** It was observed that accounting machines used for the posting of revenue cards relating to rental, hire purchase and self-help houses were not functioning satisfactorily. In the circumstances it could not be determined whether the balances on the cards were correct. A Register of Surcharges was not maintained as required by financial instructions.

533. **Arrears of Revenue.** The statement of arrears of revenue as at 31st December 1971, was not received. In the circumstances it was not possible to determine whether effective control was exercised to ensure prompt and satisfactory collection.

DEPOSITS FUND ACCOUNTS

Accounting Control

534. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be ascertained.

535. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1971 submitted by the Accountant General showed that there were three accounts with debit balances totalling \$194,609 and eight accounts with credit balances totalling \$22,697 which remained static during the year.

536. **Advances.** It was observed that the Advances Ledger was not properly maintained and that there were instances where deductions ceased although the advances were not fully repaid.

GENERAL ACCOUNT

Accounting Control

537. **Collection Procedures.** The procedures for the collection and disposal of cash were not observed in all cases.

538. **Controlled Forms.** Attention was drawn to cases of non-observance of the procedures with regard to the accounting for official receipts.

539. **National Insurance Scheme.** Attention was drawn to instances where the regulations governing the Scheme and the procedures required to be carried out by financial instructions were not observed.

540. **Contributions to New Widows and Orphans' Fund.** It was observed that there were instances where deductions relating to contributions to the New Widows and Orphans' Fund were either not made or the deductions made were not in accordance with the law.

541. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1971 submitted by the Accountant General showed that there was a short-retirement of \$5,447 in the Ordinary Imprest Account. In the absence of a Statement of Composition of Imprest and supporting certificates, it could not be determined whether the Standing Imprest of \$8,500 was fully accounted for.

542. **Paymasters' Advances.** Advances given to paymasters were far in excess of actual requirements and were not cleared promptly. The Statement of Paymasters' Advances as at 31st December, 1971 submitted by the Accountant General showed that there was a balance of \$1,264 not cleared.

543. **Sub-Accountant's Cash Account.** Bank Reconciliation Statements of the Ministry's Bank Account were not produced for examination. The Statement of Distribution of Cash Balances as at 31st December, 1971 prepared by the Accountant

General showed a balance of \$158,930 whereas there was a balance of \$160,441 in the Ministry's Cash Book. Information was sought as to the reason for the difference of \$1,511.

544. **Loss of cash.** Two cases of losses of cash totalling \$2,113 as set out at Appendix A(1) were reported in respect of the financial year.

STORES AND OTHER GOVERNMENT PROPERTY

Control of stores

545. **Purchasing of stores.** The unsatisfactory situation brought to attention at paragraph 497 of my 1970 Annual Report regarding the non-compliance with Tender Board procedures continued in 1971.

546. **Stores Accounting.** It was observed that stores accounting procedures such as reconciliation of bin cards with stores accounts were not followed.

547. **Controlled Forms.** A Register of Controlled Forms for Local Purchase Order and Combined Requisition and Issue Voucher Books was not produced for examination.

548. **Stores Records.** A Master Inventory of office furniture and equipment at the close of the financial year and a record of stores at a construction site were not maintained.

549. **Loss of stores.** Two cases of losses of stores valued \$67 as set out at Appendix A(2) were reported in respect of the financial year.

550. **Accident.** One accident involving estimated expenditure of \$50 as set out at Appendix A(3) was reported in respect of the financial year.

OTHER ACCOUNTS

Central Housing and Planning Authority

551. **Accounts.** The financial statements for the years 1966 to 1970 were not submitted for audit. A bank balance of \$191,413 was transferred from the Authority to the Housing Fund during the financial year.

Housing Fund

552. **Accounts.** The Housing Fund was established by the Housing Development Act Chapter 36:24. Section 7(1) of the Act stipulates that the annual accounts shall be submitted for audit not later than the 30th April in the following year. The accounts for the year 1971 as presented for audit were incomplete and did not fully show the state of affairs of the Fund as at 31st December, 1971.

MINISTRY OF LABOUR AND SOCIAL SECURITY

APPROPRIATION ACCOUNTS

Unauthorised Excesses

553. Five subheads were overspent by \$153,050 as set out at Appendix B, without the approval of the National Assembly.

Liabilities not settled

554. **Liabilities** listed by the Ministry as not settled at the close of the financial year totalled \$23,379 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 excesses on three other subheads which showed savings.

Unpresented Vouchers

555. Vouchers relating to cash payments made by the Accountant General totalling \$5,175 were not presented for audit.

Expenditure Control

556. **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 by the Accounting Officer attesting to the accuracy of the accounts.

557. **Head 59, Subhead 5 – Telephones.** It was observed that the instructions issued by the Public Service Ministry for the purpose of exercising control over the use of telephones and verifying the accounts relating to trunk calls were not followed.

558. **Head 61, Subhead 16 – Old Age Pensions and Subhead 17 – Public Assistance.** Several unsatisfactory features in the payment of Old Age Pensions and Public Assistance were brought to attention.

DEPOSITS FUND ACCOUNTS

Accounting Control

559. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of these accounts could not be ascertained.

560. **Deposits.** The Statement of Deposit Accounts as at 31st December, 1971 submitted by the Accountant General showed that there was one account with a debit balance of \$149 and two accounts with credit balances totalling \$2,635 which remained static during the year.

561. **Advances.** The situation as reported at paragraph 509 of my 1970 Annual Report regarding the clearing of static balances remained the same.

GENERAL ACCOUNT

Accounting Control

562. **Collection Procedures.** There were instances where official receipts were not seen for remittances from a Sub-Office to Head Office.

563. **Controlled Forms.** A Register of Receipt Books was not produced.

564. **National Insurance Scheme.** Attention was drawn to instances where the regulations governing the Scheme and the procedures required to be carried out by financial instructions were not observed.

565. **Imprests.** Imprest Cash Books were not properly maintained, were not checked by supervising officers and bank reconciliation not effected promptly. The Statement of Imprest Accounts as at 31st December, 1971 submitted by the Accountant General showed that there was a short retirement of \$5,826 in the Ordinary Imprest. In the absence of a Statement of Composition of Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$5,000 was fully accounted for.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

566. **Controlled Forms.** A Register of Controlled Forms in respect of Local Purchase Order Books and Combined Requisition and Issue Voucher Books was not maintained.

OTHER ACCOUNTS

National Insurance Scheme

567. **Accounts.** The accounts for the financial year ended 31st December, 1971 disclosed a surplus of \$11,658,085. The accumulated surplus as at that date stood at \$25,623,684.

MINISTRY OF FINANCE

APPROPRIATION ACCOUNTS

Unauthorised Excesses

568. Twenty subheads were overspent by \$127,001 as set out at Appendix B, without the approval of the National Assembly. Of this amount the sum of \$34,508 was covered by advances from the Contingencies Fund and was subsequently approved by the National Assembly on Financial Paper No. 1/72 dated 31st May, 1972. I am of the opinion that provision should have been made to cover the amount of \$107 M. relating to the acquisition of the Demerara Bauxite Co., Ltd.

Liabilities not settled

569. Liabilities listed by the Ministry as not settled at the close of the financial year totalled \$3,354 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

570. Vouchers relating to cash payments made by the Accountant General (\$45,747), Crown Agents (\$52,484), Sub-Treasury Mabaruma (\$68) and Other Governments (\$438) totalling \$98,737 were not presented for audit examination.

Expenditure Control

571. **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.

572. **Personal Emoluments.** It was observed that the Salaries Registers at the Accountant General's Department were not properly maintained and that a Salaries Control Register was not maintained at the Licence Revenue Division of the Inland Revenue Department.

573. **Head 62, Subhead 4 – Telephones.** Procedures for controlling trunk calls and certifying telephone accounts as laid down in instructions issued by the Public Service Ministry were not observed in a constituent Department of this Ministry.

574. **Head 63, Subhead 18 – Special Visits and Representation at External Conferences.** As a result of claims not being submitted promptly by persons attending external conferences the amount shown under this subhead in the Appropriation Account did not reflect the actual expenditure incurred in the financial year.

REVENUE ACCOUNTS

Revenue Control

575. **Revenue Accounting.** Evidence of reconciliation between the Revenue Registers kept by the Accountant General on behalf of the Secretary to the Treasury in the latter's capacity as Principal Receiver of Revenue and the Revenue Accounts, has not been seen. In the circumstances I am not in a position to satisfy myself that the records have been accurately kept.

576. **Record of Surcharges.** It was not possible to determine whether all surcharges were collected as a record of individuals surcharged was not kept by the Secretary to the Treasury.

577. **Head III, Stamp Duties.** The Secretary to the Treasury was in 1970 the Principal Receiver of Revenue for all revenue relating to stamp duties. However in 1971 the various sources from which such revenue is collectible were shown separately in the Annual Estimates. Information was sought regarding the designation in writing by the Secretary to the Treasury of the Permanent Secretary, Ministry of Health, Permanent Secretary, Ministry of Home Affairs and the Registrar, Deeds Registry as Principal Receivers of Revenue.

578. **Head VI, Interest.** The estimated revenue shown in the Annual Estimates under this head was \$1,320,000. The amount collected as shown in the Revenue Account was \$691,804. A significant shortfall in the collection of revenue was in respect of interest on loans to Public Corporations and Boards. A sum of \$89,162 was collected against the estimated amount of \$1,000,000.

579. **Head X, Miscellaneous Undertakings.** The estimated revenue shown in the Annual Estimates under this head in respect of the Ministry of Finance was \$7,160,000. The amount collected as shown in the Revenue Account was \$2,394,728. A shortfall of \$4,999,997 appeared under Subhead 6 – Other.

580. **Head XI, Subhead 5 – Sundries.** The record of insurance premiums deducted from the salaries of public servants and paid over to approved Insurance Companies and in respect of which a service fee is payable, was not properly maintained. In the circumstances the total amount of revenue from this source was not collected.

581. **Head XI, Subhead 6 - Overseas Officers - Payment by U.K. Government.** It was observed that no receipt was shown in the Revenue Account against an estimated revenue of \$120,000.

582. **Head XII, Refunds of Loans.** The estimated revenue shown in the Annual Estimates in respect of Subhead 4 - Loans - Other and Statutory Bodies was \$600,000. A sum of \$15,871 was shown in the Revenue Account as collected, a shortfall of \$584,129.

583. **Arrears of Revenue.** A Statement of Arrears of Revenue was not submitted by the Secretary to the Treasury in his capacity as Principal Receiver of Revenue. It was not possible to determine what was the total arrears of revenue and whether effective control had been exercised to ensure prompt and satisfactory collection of revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

584. **Deposits Fund Accounting.** I have not seen evidence of reconciliation between the Deposits Fund records of the Secretary to the Treasury and accounts of the Accountant General.

585. **Advances.** It was observed that the register of advances made to persons attending external conferences was not properly maintained. There were several cases of advances not repaid promptly.

CUSTOMS AND EXCISE DEPARTMENT

REVENUE ACCOUNTS

Revenue Control

586. **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 was not seen. In the circumstances I am not in a position to satisfy myself as to the accuracy of the Revenue Accounts. It was observed that a new system was introduced during the financial year which should expedite the collection of revenue on short landed goods.

587. **Register of Short Collections.** There was no evidence in the register to show that amounts totalling \$23,245 owing by importers at the end of the year, were collected.

588. **Register of Short Landed Goods.** An examination of this register which was kept prior to the introduction from 1st November, 1971 of the new system of collection of revenue on short landed goods, revealed that there were cases where collection of revenue was in arrears. There was a large number of manifests in respect of previous years and up to 31st October, 1971, which were not checked. Consequently it could not be determined what was the total amount of revenue outstanding at the date of introduction of the new system.

589. **Warehouse Registers.** The unsatisfactory features regarding the keeping of the Warehouse Registers as reported at paragraph 543 of my 1970 Annual Report continued in 1971.

590. **Bonds and Bonds Register.** The unsatisfactory situation regarding the follow-up action on bonds relating to goods imported for temporary use or purpose in accordance with Section 38 of the Customs Act, Chapter 82:01 continued in 1971.

591. **Consumption Tax Register — Local Manufacturers.** In addition to checks not being carried out regularly on the books of some manufacturers as reported at paragraph 547 of my 1970 Annual Report, there were cases where monthly returns were not furnished in accordance with the Consumption Tax Regulations. No variation by the Comptroller of the period for the submission of the returns was produced.

592. **Bitters and Cordial Registers.** Attention was drawn to the fact that as a result of the system of filing of the Government Analyst's reports it was difficult to verify the information recorded in these registers. Attention was also drawn to the fact that there was no departmental record kept, apart from the officers' diaries, of the frequency of inspections on manufacturers' premises.

593. **Duty Free Shop Registers.** The registers were not properly written up and maintained. Several Ex-Warehouse Entries (documents) in support of the entries in the registers were not produced for audit.

594. **Overtime Register.** Amounts totalling \$2,431 in respect of overtime fees for services rendered during the year by the Customs Department were not collected.

595. **Jerquing.** The considerable delay in the jerquing of ships and aircraft files and the non-submission of a large number of files to the Jerquers Section as reported at paragraph 548 of my 1970 Annual Report continued in 1971. I was informed, that most of the jerquing staff were used in other branches of the Department and that a Manifest Branch became functional from 1st November, 1971 and that from that date the jerquing was done on a day to day basis.

596. **Mitigation of Penalties.** Under section 229 of Chapter 82:01 the Comptroller is empowered to mitigate or remit penalties subject to the prior approval of the President (authority delegated to the Minister of Finance). The Comptroller was requested to furnish the Minister's approval for the mitigation of penalties by him. In the absence of such approval I was not in a position to satisfy myself that the penalties were properly mitigated.

597. **Arrears of Revenue.** A Statement of Arrears of Revenue was not received from the Comptroller of Customs and Excise. In the circumstances it was not possible to determine the arrears of revenue and to ascertain whether effective control had been exercised to ensure its prompt and satisfactory collection.

DEPOSITS FUND ACCOUNTS

Accounting Control

598. **Deposits Fund Accounting.** Evidence of reconciliation between the Comptroller's Deposits Fund Accounts and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be verified.

599. **Deposits.** Deposits totalling \$351,418 in respect of provisional entries relating to previous financial years were transferred to revenue during the year. The provisional entries in respect of certain deposits made during the financial year were not seen. The Statement of Deposit Accounts as at 31st December, 1971 submitted

by the Accountant General showed two accounts with debit balances totalling \$400 and one account with a static credit balance of \$4,088.

GENERAL ACCOUNT

Accounting Control

600. **Collection Procedures.** It was observed that procedures relating to the collection and disposal of cash were not followed in several cases.

601. **Imprests.** The Statement of Imprest Accounts as at 31st December, 1971 submitted by the Accountant General showed that the position regarding the over-retirement of the ordinary imprests by \$19,000 as reported at paragraph 555 of my 1970 Annual Report remained the same. In the absence of a Statement of Composition of the Standing Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$7,000 was fully accounted for.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

602. **Vehicle Log Books.** Examination of the Vehicle Log Books produced, revealed lack of supervision and control over the use of vehicles. Evidence that checks were carried out by supervising officers was not seen. Monthly returns of fuel consumption were not produced for examination.

603. **Loss of store.** One case of loss of store valued \$250 as set out at Appendix A (2) was reported in respect of the financial year.

604. **Accidents.** Three cases of accidents involving estimated expenditure of \$3,110 as set out at Appendix A(3) were reported in respect of the financial year.

INLAND REVENUE DEPARTMENT

REVENUE ACCOUNTS

Revenue Control

605. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts and the Revenue Records maintained by the Commissioner of Inland Revenue in his capacity as Principal Receiver of Revenue, was not seen. In the circumstances I am not in a position to satisfy myself as to the accuracy of the Revenue Accounts.

606. **Register of judgements.** This register was not properly maintained. It was therefore not possible to determine whether all judgements were recorded and payment made by the debtors.

607. **Register of Employers' Penalties.** It was observed that several cases of penalties imposed in accordance with section 93(4) of the Income Tax Act Cap. 81:01 on persons who failed to remit P.A.Y.E. deductions from employees' emoluments, were not collected at the close of the financial year.

608. **Provisional Assessments.** There were instances where provisional assessments were not made in accordance with section 70(3) of the Income Tax Act.

81:01 in respect of taxpayers who did not submit returns for the year of Assessment 1971.

609. **Accounting for P.A.Y.E.** It was observed that a large number of employers did not submit an annual return of particulars of their employees (Form II) as required by section 61(2) of Income Tax Act Cap. 81:01. There were also instances where the total amounts in respect of P.A.Y.E. on the Form II returns submitted by several Ministries/Departments differed considerably from the totals shown on the Inland Revenue Records for such Ministries/Departments. This unsatisfactory situation will be resolved if the suggestions at paragraph 561 of my 1970 Annual Report is implemented.

610. **Head II, Subhead 8 – Entertainment Tax.** As reported at paragraph 565 of my 1970 Annual Report entertainment tax was still not being collected within the statutory period.

611. **Head II, Subhead 18 – Pools Tax.** There were instances where pools tax was not collected promptly in accordance with the law.

612. **Head II, Subhead 13 – Licences – Trading.** The records in respect of shop licences in certain districts were not properly maintained. In the circumstances it was not possible to determine whether the appropriate amount of revenue was collected.

613. **Head II, Subhead 14 – Licences – Miscellaneous.** It was observed that several cinematograph entertainment licences and rice factory licences were not taken out by the proprietors.

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

615. **Loss of cash.** One case of loss of cash involving \$1,405 as set out at Appendix A(1) was reported in respect of the financial year.

OTHER ACCOUNTS

Stamp Commissioners

616. **Stock Book.** It was observed that the Stamp Commissioners Stock Book was not properly kept and that the Rules for the Guidance of Commissioners of Stamps were not strictly observed.

U.K. Department of Health and Social Security

617. **Accounts.** Claims relating to payments made to persons in respect of pensions from the United Kingdom Department of Health and Social Security for the financial year were examined and Audit Certificates issued.

U.K. Government Grants

618. **Accounts.** The position relating to the submission of financial statements in respect of a Research Scheme and the Commonwealth Development and Welfare Schemes, remained the same as reported at paragraph 582 of my 1970 Report.

U.K. Government Loans

619. **Accounts.** The financial statements for 1970/71 in respect of loans received from the United Kingdom Government were examined and Audit Certificates issued.

Government Lotteries Control Committee

620. **Accounts.** The Annual Financial Statements for 1971 were presented for audit on 2nd August, 1972 and the Audit Report issued on 16th January, 1973. The net restated surplus for 1971 was \$262,395. The accumulated surplus as at 31st December, 1971 was \$778,559.

621. **Unclaimed prizes.** The total amount of unclaimed prizes paid into the Consolidated Fund to 31st December, 1971 was \$55,182.

New Widows and Orphans' Fund

622. **Accounts.** Section 16 of the New Widows and Orphans Fund 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 1971 were finally submitted for audit on 28th March, 1977 and the Audit Report issued on 27th April, 1977.

Immigration Fund Amalgamated

623. **Accounts.** The Annual Financial Statements of the Fund were not presented for audit.

PUBLIC CORPORATIONS

Guyana Credit Corporation

624. **Accounts.** The audited accounts for the year ended 30th June, 1971 disclosed a net deficit of \$151,208. As a result the net accumulated deficit as at 30th June, 1971 was \$2,599,013.

Guyana Electricity Corporation

625. **Accounts.** The audited accounts for the financial year ended 31st December, 1971 disclosed a net surplus of \$2,395,385. The General Reserve was, thereby increased to \$7,593,515.

626. **Dividend on Redeemable Stock.** No provision for the payment of dividend in respect of the Redeemable Stock of \$9,901,157 issued to the Government was made in the 1971 accounts.

FINANCIAL INSTITUTIONS

Bank of Guyana

627. **Accounts.** The audited accounts for the year ended 31st December, 1971 showed a net surplus of \$2,655,824. The statutory proportion of \$2,390,242 was paid in to the Consolidated Fund in 1972. The General Reserve Fund was increased to \$3,271,166 by a transfer of \$265,582 in respect of the financial year.

Guyana National Cooperative Bank

628. **Accounts.** The audited accounts for the financial year ended 31st December, 1971 showed a surplus of \$8,547. As a result the net deficit of the Bank as at 31st December, 1971 stood at \$51,931.

MINISTRY OF MINES AND FORESTS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

629. Nine subheads were overspent by \$7,267 as set out at Appendix B, without the approval of the National Assembly.

Liabilities not Settled

630. The liabilities listed by the Ministry as not settled within the financial year totalled \$44,089 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 one other subhead which showed savings.

Errors of Classification

631. Test checks carried out on transactions revealed errors of classification. These errors were not rectified before the close of the accounts for the financial year.

Unpresented Vouchers

632. Vouchers relating to cash payments made by the Accountant General totalling \$293 were not presented for audit examination.

Expenditure Control

633. **Vote Accounting.** Several unsatisfactory features in the maintenance of the Vote Accounts at a Sub-Office were brought to attention. 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.

REVENUE ACCOUNTS

Revenue Control

634. **Revenue Accounting.** I have not seen any evidence of reconciliation between the Revenue Records and the Revenue Accounts. In the circumstances I am not in a position to satisfy myself that all the revenue collectible was collected and brought to account promptly.

635. **Register of Rented Quarters.** A Register in respect of rented quarters under the control of the Ministry was not kept at the Central Accounting Unit.

636. **Register of Licences for trading in gold and precious stones.** The register was not maintained in a manner to facilitate determination that a licensed trader renewed his licence. There was also no evidence that the register was checked by a senior officer and that business premises were visited annually to ascertain whether

there were unlicensed traders. The register did not contain adequate information for the purpose of verifying that the amounts stated to have been deposited in accordance with the Tax Act Cap: 80:01 were received. Further some of the bonds deposited in lieu of cash were not produced for examination and in the case of those produced there was no evidence of verification of the existence of the sureties before the annual licences were issued. There were a few instances where the particulars recorded in the register differed from those stated on the general receipts and bonds. Applications for licences as required by Section 58(1) of the Tax Act, Cap: 80:01 in respect of 1971 were not produced for inspection.

637. **Register of Gold and Precious Stones Seized/Detained.** This register was not properly drawn up to provide adequate information for control purposes. There was no evidence in the register to indicate that weekly checks of the packages were carried out. The reasons for not disposing of a quantity of precious stones which accumulated over the period 1963 to 1971 were requested. There were cases where quantities deposited in 1969 differed from those shown in a subsequent handing-over statement.

DEPOSITS FUND ACCOUNTS

Accounting Control

638. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund Accounts and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be verified.

GENERAL ACCOUNT

Accounting Control

639. **Collection Procedures.** It was observed at two Sub-Offices and at the Central Accounting Unit, that remittances were not always acknowledged promptly and that the Remittance Books were not properly maintained and checked weekly by the supervising officer. It was also observed that licence fees were collected by the issue of general receipts instead of by the issue of the approved fixed-fee licences. Several of the Receipt Books were not produced for examination.

640. **Controlled Forms.** A Register of controlled forms was not produced by the Mines Division for examination.

641. **Imprests.** Attention was drawn to cases where several Imprest Bank Accounts were overdrawn; Imprest Cash Books were not properly written up; several Cash Books for certain periods were not produced for examination; payments made from the Imprests were not recouped promptly; bank reconciliations were done by the same officers who wrote up the Cash Books and absence of evidence that the reconciliation was checked by a senior officer. Further, there were not enough details of the retirement of the Imprests to enable proper examination.

642. **Loss of cash.** Two cases of losses of cash totalling \$5,555 as set out at Appendix A(1) were reported in respect of the financial year.

STORES AND OTHER PUBLIC PROPERTY

Control of stores

643. **Stores on Loan.** Examination revealed that several items of stores which were loaned to field parties were not returned after each field expedition and remained outstanding for a considerable period.

644. **Loss of stores.** Ten cases of losses of stores totalling \$4,194 as set out at Appendix A(2), were reported in respect of the financial year.

645. **Accidents.** One accident involving estimated expenditure of \$1,410 as set out at Appendix A(3) was reported in respect of the financial year.

646. **Register of Quarters.** A Register of Quarters under the control of the Ministry was not maintained as required by financial instructions.

OTHER ACCOUNTS

Grymsa Bauxite Co. Ltd.

647. **Accounts.** The issued and paid up share capital of the Company was \$106,900,000. The audited accounts from 15th July, 1971 the date of nationalisation, to 31st December, 1971 showed a surplus of \$7,395,226.

STATUTORY AND OTHER BODIES

648. **Accounts.** The position with regard to the accounts of the 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 1971 audited at 31.12.78	Organisations which did not present accounts for audit at 31.12.78	
			Pre-vious	1971 Years
I. Statutory				
(a) Appointed Auditor by law				
(i) Municipalities and District Councils	5	5	—	—
(ii) Local Government Authorities	53	50*	—	—
(iii) Trade Unions	60//	12	48	46
(iv) Trust and Other Funds	7+	—	6	5
(v) Fines Funds	14	6	8	9
(vi) Other	4	4	—	—

(b) Otherwise appointed Auditor				
(i) Trust and Other Funds	5	2	3	3
(ii) Fine Funds	3	1	2	2
2. Other Bodies	6	4	2	2

*Three Local Authorities which came into existence on 5th September, 1970 submitted their first accounts in 1972.

//This figure includes 28 Trade Unions which never submitted their accounts for audit.

+One under audit at 31.12.78.

ACKNOWLEDGEMENT

649. I would like to express my appreciation of the work performed by all members of my staff and for the co-operation given by officers of the Ministries and Departments and other public bodies in enabling me to carry out my Constitutional functions.

R. P. FARNUM, A.A.
AUDITOR GENERAL

APPENDIX A

(1) LOSSES OF CASH REPORTED

Description	Amount	Remarks
JUDICIARY		
Fraud - Magistrate's Office, New Amsterdam, Barbice	5,000.00	Not yet settled
Report of Burglary - Magistrate's Office, New Amsterdam, Barbice		
Loss of Cash and Money Orders	2,909.06	Written Off
Suspected Fraud - Collecting Officer's Section, Magistrate's Dept. G/Town	296.64	Settled
Suspected Fraud - Collecting Officer's Section - Magistrate's Dept. G/Town	526.92	Not yet settled
	<u>8,732.62</u>	
OFFICE OF THE PRIME MINISTER		
Alleged larceny from a Safe at G.D.F. Office - Tunchi	589.55	Not yet settled
MINISTRY OF HOME AFFAIRS		
Suspected fraud in issue of cheque	320.00	Written off
Overpayment of Salary to employee	2,757.02	Not yet settled
	<u>3,077.02</u>	
MINISTRY OF AGRICULTURE		
Alleged Fraud by Public Officer, Mathew's Ridge	136.10	Not yet settled
Overpayment for sledging boulders at Mathew's Ridge Kaituma	1,353.86	Written off
	<u>1,489.96</u>	
MINISTRY OF MINES AND FORESTS		
Short Retirement of Conservator of Forest Imprest	1,163.78	Not yet settled
Alleged Irregularity in Operation of Imprest	4,391.46	-do-
	<u>5,555.24</u>	
MINISTRY OF COMMUNICATIONS		
Larceny by a Public Officer - Heteerwagting Post Office	19,700.00	Officer convicted Write-off approved
Larceny by a Public Officer - Buxton Post Office	14,321.55	Officer convicted
Larceny by a Public Officer - New Amsterdam Post Office	26,803.31	Officer convicted
Larceny of contents from Postal Packet, Lethem Post Office	150.00	Money Order not cashed
Loss of Insured Packet No. 2064 - Parcels Branch - G.P.O. Maximum compensation payable £60	288.00	Not yet settled
Loss of Postal Orders, Stamps etc. Aruka River Postal Agency, N.W.D.	277.86	Written off
Loss at G.P.O. Parcels Branch	810.74	Not yet settled
Loss of parcel No. 86 - Parcels Branch G.P.O. Compensation payable \$56.75 (U.S.)	113.50	Not yet settled
Loss of Remittance - P.M. Kasuarang	1,500.00	Not yet settled
Larceny by a Public Officer, Yapukari Postal Agency	1,312.48	Officer convicted restitution of \$500.00 made
Fraudulent encashment of private cheque on P.O.S.B.	1,513.07	Not yet settled
Loss of Remittances - Matthew's Ridge Post Office	13,815.34	Not yet settled

APPENDIX A (CONT'D)

Description	Amount	Remarks
Loss of Remittances — Kamurang Post Office	1,227.86	Not yet settled
Loss of Remittances from Marthew's Ridge Post Office	7,824.40	Not yet settled
Larceny by a Public Officer, Enachu Postal Agency	3,001.55	Not yet settled
Loss of cash — Grove Post Office	981.00	Amount recovered
Larceny by Public Officer — New Amsterdam Post Office	71.52	Restitution made
Larceny by Public Officer, Charity Post Office	26,639.53	Officer convicted Write off approved
Loss of insured parcel No. 4625 — Parcels Branch — G.P.O.	115.84	Amount recovered
Loss of insured parcel mail No. 71 containing 7 diamond rings valued £270.50, Parcels Branch G.P.O. — Compensation \$104.40 (C)	104.40	Amount recovered
Loss of Cash pertaining to Telegraph Money Order No. 40570	135.00	Amount repaid
Cash Shortage — Whim Post Office	100.00	Amount recovered
Larceny by a Public Officer, Nigg Post Office	57.86	Officer convicted, restitution made
Shortages in N.I.S. Stock, Port Wellington Post Office	158.80	Employee surcharged, Full amount recovered from gratuity
Six (6) Minor Losses totalling	143.02	
	<u>121,602.89</u>	

MINISTRY OF WORKS, HYDRAULICS AND SUPPLY

Alleged misappropriation of Public Funds	90.50	Recovered; officer dismissed
Alleged irregularities of N.I.S. stamps for daily and weekly paid staff	1,996.05	Not yet settled
Alleged Fraud — Interior Road Building Project	180.13	Officer dismissed Full amount recovered
Irregular purchase of putty on 17/3/71 resulting in loss of Public Funds	141.12	Not yet settled
Paymaster's shortages	146.27	\$115.07 written off against Public Funds. Balance recovered from Interior Relief due to officer
Loss of Paymaster's cash in boat mishap on Canje River	177.00	Charged to Public Funds
Paymaster's shortages	68.20	Written off/balance recovered
Paymaster's shortages	74.22	\$55.67 written off/balance recovered
Alleged Fraud at Central Stores between 5/7 — 19/10/71	1,133.40	Not yet settled
Paymaster's shortages	155.97	Written off/balance recovered
Paymaster's shortages	1,065.27	Officer surcharged
Alleged irregularity on payroll No. 33454 — resulting in overpayments to employees at Lethem, Rupununi	235.38	Amount recovered, but not yet settled
Receipt of travelling allowance while officer's car was under repair	648.68	Amount recovered by deductions from salary Feb. to Dec., 1972
18 Minor losses totalling	353.80	
	<u>6,465.08</u>	

MINISTRY OF HOUSING AND RECONSTRUCTION

Larceny by a Public Officer	2,088.10	Amount recovered; Officer convicted
1 Minor loss	25.02	
	<u>2,113.12</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF FINANCE		
	\$	
Alleged fraud perpetrated by an officer - Inland Revenue	1,405.00	Restitution made, Officer fined
	<u>1,405.00</u>	

SUMMARY

No.	Ministry/Department	
4	Judiciary	8,732.62
1	Office of the Prime Minister	588.55
2	Ministry of Home Affairs	9,077.02
2	Ministry of Agriculture	1,489.96
2	Ministry of Mines and Forests	5,555.24
30	Ministry of Communications	121,602.89
31	Ministry of Works, Hydraulics and Supplies	6,465.08
2	Ministry of Housing and Reconstruction	3,115.12
1	Ministry of Finance	1,405.00
75		<u>151,024.46</u>

(2) LOSSES OF STORES REPORTED

MINISTRY OF LOCAL GOVERNMENT

Loss of Field Book with information	398.53	Cost of reserve to remain a charge to Public Funds
	<u>398.33</u>	

OFFICE OF THE PRIME MINISTER

One parcel containing six boxes of dominos	71.70	Written off
Loss of 306 vests - PT White and Red	537.02	do
Damage to Pentax Spotmatic Camera	595.00	Approval given for camera to be written off the inventory
Loss of (2) - 40 h.p. Johnson Outboard Engines (G.D.F.)	2,400.00	Not yet settled
Alleged larceny of one drum kerosene committed at Kamurang	60.00	Written off
	<u>3,663.72</u>	

MINISTRY OF ECONOMIC DEVELOPMENT

Loss of one Hermes Typewriter	335.00	Written off
Loss of 312lbs. salted fish	212.00	do
Larceny of Tyres	300.00	do
	<u>848.00</u>	

MINISTRY OF HOME AFFAIRS

Loss of Fire Equipment - Fire Boat - Lady Woolley	510.00	Written off
Loss of tools - Police Marine Section	63.05	do
Missing parts from Hand Crank Generator	75.00	Written off. Officer surcharged \$300
Loss of spare wheel on ambulance PZ 9057	100.00	Written off
Loss of electric fan and electric clock - Fire Service Headquarters	100.00	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
Death of an 18-month old gilt - Mazaruni Prisons	101.00	do
Loss of one fuel pump for diesel truck Gl. 761 and one saw	500.00 113.00	Written off
Loss of sow (\$175.00); Bull Calf (\$60.00)	235.00	do
Loss of two pigs - Essequebo Boys' School	90.00	Not yet settled
Loss of Fresh Fish - Mazaruni Prisons	120.00	do
Loss of sow	123.00	Written off
	<u>2,128.05</u>	

MINISTRY OF AGRICULTURE

Larceny of barbed wire	59.67	Written off
Larceny of gasoline etc.	53.96	do
Loss of 1 Tarpaulin	250.00	do
Loss of 6 ewes	72.00	do
Loss of one (1) Santa Gertrudis Cow	150.00	do
Loss of 126 chickens	63.00	do
Loss of 162 chickens	81.00	Written off
Loss of one (1) Durve Bull	100.00	do
Loss of one (1) Hampshire Sow	100.00	do
Loss of one (1) wrench and stock & dies	165.00	Written off \$82.50 - Officer surcharged \$82.50
Larceny of a Swing Fog Machine	\$40.00	Not yet settled
Loss of 52 sacks of cement	102.44	Written off
	<u>1,537.07</u>	

MINISTRY OF MINES AND FORESTS

Loss of one Brooks Electric Motor at Forest Department Kingston	145.35	Written off
Loss of one Electric Drill	59.70	do
Loss of one Curta Pocket Calculator from Geological Survey Department	260.00	do
Loss of one Housing for Evinrude Engine at Geological Survey Department	100.00	do
Loss of Stores on Loan between 1963-1971 from Geological Surveys (Mines Department)	3,610.11	do
Loss of Stores by Field Parties Trips between 1965-1971 from Geological Surveys and Mines Department	Unknown Value	Not yet settled
4 Minor Losses totalling	18.80	
	<u>4,193.96</u>	

MINISTRY OF COMMUNICATIONS

Loss of articles - Grove Post Office	<u>82.00</u>	Written off
	<u>82.00</u>	

MINISTRY OF WORKS, HYDRAULICS AND SUPPLY

Loss of two second hand concrete vibrators and one poker	2,000.00	Written off, Employees surcharged
Loss of Food Stuff	60.62	Loss charged to Public Funds
Loss of 1 wooden dinghy	700.00	Written off
Loss of Fuel	672.64	do
Loss 252 - 3/4" Galvanised pipes	90.72	do
Loss of tools from dragline	111.00	do
Loss of 1 stock and die	120.00	do
Loss of items in boat mishap on Carje River	240.95	do
Loss of Socket Dies etc.	240.00	do
One red brass column with red brass top column flange	495.26	do
One electric Stewart Turner Pump	100.00	do
One Burroughs Calculating Machine	350.00	do
Loss of 200gls. diesel fuel	78.40	do, Officer surcharged
Loss of one Facit Calculating Machine (Serial No. 1936570)	490.00	do, do
Loss of one Radio Transmitting Antennae Whip	85.00	do
Loss of articles from pump house	1,045.35	Written off

APPENDIX A (CONT'D)

Description	Amount	Remarks
Loss of one 3 Phase Switch	175.00	do
Loss of pipe connection	159.44	do
Loss of 180gls. dieselene	73.34	do
Loss of Galvanised Pipes and Flat Iron	72.00	Written off. Officer surcharged
Loss of 4 Lengths Angle Iron	80.00	do
Loss of one Carburettor for Land Rover PO 368	100.00	Cost of item charged against Public Funds
Loss of Meter and Hangar & Head	674.20	Written off
Loss of battery from Land Rover PZ 8774	63.00	Cost of battery recovered
Loss of 3 tyres and 3 tubes	503.85	Written off
Loss of one tarpaulin	115.00	Cost of item recovered
Loss of one Adding Machine Model J 700	800.00	Written off
Loss of one Johnson Outboard Engine	600.00	do
Loss of radio from car FZ 6942	160.00	do
Loss of 12 Aluminium Corrugated Sheets and 100' hard wood boards	94.00	do
Loss of 12 - 4" Commett Joints	60.00	do
Loss of 1 McCulloch Power Saw	200.00	Not yet settled
Loss of 5 Fluorescent Lamps	147.00	Written off
Loss of one spare wheel for lorry GZ 2286	325.68	do
Loss of 12 volt battery	120.00	do
Loss of one 35 BPH Winrude Outboard Motor Engine, one propeller and screw clamp	300.00	do
Loss of 32 steel rods	62.43	do
Loss of one oxygen gauge and one acetylene gauge	150.00	Written off
Loss of stock and die	156.14	do
Loss of Tools	352.20	do
Loss of one Bedford Gear Box	600.00	do
Loss of Tools	110.38	do
Damage to 8 earthen ware bowls	138.80	do
71 cases of minor loss totalling	1,558.08	
	<u>14,328.50</u>	

MINISTRY OF EDUCATION

Loss of Handicraft Articles - No. 56 Government School	259.00	Written off
Larceny of Grundig Radio - No. 58 Government School	Unknown value	do
Theft of window - Teachers House at Blue Berry Hill	60.00	do
Larceny of miscellaneous articles - Ruimsveldt Government School	54.94	do
Larceny of articles - N.A. Handicraft Centre	72.16	Written off
Larceny of equipment - Joanes Government School	841.95	do
Alleged Break and Enter and Larceny - Christianburg Government School	130.75	do
Alleged Break and Enter and Larceny - Golden Grove Government School	128.88	do
Larceny of equipment - N.A. Home Economics Centre	104.05	do
Break and Enter and Larceny - L'Adventure Government School	109.14	do
Simple Larceny - Greenwich Park Government School	494.00	Charged against Public Funds
Larceny of Typewriter - Education N/Amsterdam	250.00	Typewriter recovered
Break and Enter and Larceny - G/Ville Government School	145.18	Written off
Break and Enter and Larceny - Lancaster Government School	350.00	do
Alleged Larceny of 10 Louvre and 261 Window Panes - Skeldon Line Path Government School	Unknown value	Cost of replacement charged against Public Funds
Larceny of equipment - Bohemia Government School	173.86	Written off
Larceny of equipment - Malgre Tour Government School	378.00	do
Theft of Typewriter - Education G/Town	393.00	do
Larceny of articles - Ruimsveldt Government School	105.44	do
Loss of Equipment and sewing materials, Friendship Government School	200.21	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
Break and Enter and Larceny - Cornelia Ida Government School	146.54	do
Theft of Sewing Equipment and Stationery - Sundale Government Secondary School	225.05	do
Larceny of Radio and Sewing Equipment - Good Fortuin Government School	292.63	do
Larceny of miscellaneous articles, sewing materials - La Grange Government School	215.65	do
Loss of Burroughs Calculating Machine - Planning and Statistical Division	1,500.30	do
Larceny of Equipment - Albion Government School	70.55	do
Larceny of articles - Ocean View Government School	63.27	do
Theft of Gestetner Duplicator Machine - Meter-Moor-Zorg Government School	556.40	Machine replaced by officer
Larceny of Equipment - No. 56 Government School	239.50	Written off
Theft of Library Books - Abrams Zuil Government School	66.00	do
Larceny of 14 volumes of Encyclopaedia of America - La Grange Government School	210.00	do
Theft of Equipment L.B.I. Government School	216.25	do
Theft of Radio..... C/Ville Government School	941.00	Not yet settled
Larceny of Equipment - Blairmont Government School	227.49	Written off
Loss of one (1) electric desk fan - Government Technical Institute	57.41	do
Larceny of articles - Bath Government School	54.25	do
Theft of 4 rolls of wire mesh - Lusignan Government School	140.00	do
Break and Enter and Larceny of articles and tools, Vergenoegen Government School	989.30	do
Larceny of Equipment - Albion Govt. School	203.65	do
Larceny of Science Equipment - Cummings Lodge Government School	474.20	Not yet settled
Larceny of Handicraft Equipment - No. 48 Government School	99.28	Written off
Larceny of Equipment - Abrams Zuil Government School	58.74	do
Alleged Break and Enter and Larceny of Mackenzie All Age School	188.48	do
Break and Enter and Larceny of Tools and Equipment - Malgre Tout Government School	936.02	do
Loss of Articles - Fort Ordinaar Government School	72.73	do
Simple Larceny of articles - Vergenoegen Industrial Arts Centre	185.45	do
Larceny of Handicraft Tools - Charity Government School	91.40	do
Loss of Stocks - No. 59 Government School	289.93	do
Break and Enter and Larceny of articles Vryheid Dist Government School	530.36	do
Loss of two (2) electric fans and one (1) electric clock - Bishops' High School	126.00	Not yet settled
Loss of 67 desks and 39 benches - Mibicual Government School	53.00	Written off
Loss of sewing machine - Zeeburg Government School	250.00	\$125.00 written off. Officer surcharged \$125.00
Break and Enter and Larceny of articles, L'Adventure Government School	305.20	Written off
Loss of desks and benches - Belladrum Government School	300.00	do
Loss of Blackboards and desks - Glenwood Government School	84.00	do
30 Minor Losses totalling	537.46	
	<u>14,645.72</u>	
Larceny - Sterilising Dept. - Best Hospital	143.09	Written off
Loss of 3 one gallon tins of paint	56.80	do
Loss of one Hermes Typewriter	450.00	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
Loss of one tent boat	500.00	do
Loss of two desk fans	98.00	do
Loss of Furniture etc. - Matron's Quarters	58.00	do
Loss of Welding Hose - Mental Hospital	160.00	Watchman surcharged \$90.00
Loss at Black Smith's Shop - Mental Hospital	226.70	Written off
Loss of drugs and equipment at Orange Walk Chest Centre	806.74	do
Loss of one Johnson outboard motor and tools	505.10	do
Loss of tools - Polio Rehabilitation Centre	100.59	do
Loss of Parts from Johnson outboard Motor 33HP	88.25	Not yet settled
Loss of materials from the Nat. Nutrition Survey	200.00	Watchman surcharged \$60.00
Misappropriation of Tape Recorder	\$39.00	Article recovered
Larceny at Best Hospital Ration Store	304.80	Written off
16 Cases of minor losses totalling	371.08	
	<u>4,408.15</u>	

MINISTRY OF HOUSING AND RECONSTRUCTION

Shortage of Paint (9 1/4 gals)	65.24	Not yet settled
1 minor loss	2.00	
	<u>67.24</u>	

MINISTRY OF FINANCE

Loss of one N.C.R. Adding Machine - Customs Department	250.00
	<u>250.00</u>

SUMMARY

No.	Ministry/Department	Amount
1	Ministry of Local Government	398.33
5	Office of the Prime Minister	3,665.72
3	Ministry of Economic Development	848.00
11	Ministry of Home Affairs	2,128.05
12	Ministry of Agriculture	1,537.07
10	Ministry of Mines and Forests	4,193.96
1	Ministry of Communications	82.00
14	Ministry of Works, Hydraulics and Supply	14,328.50
85	Ministry of Education	14,645.72
31	Ministry of Health	4,408.15
2	Ministry of Housing and Reconstruction	67.24
1	Ministry of Finance	250.00
		<u>46,550.74</u>

APPENDIX A (CONT'D)
(3) LIST OF ACCIDENTS REPORTED: 1971

Description	Amount	Remarks
	\$	
PRIME MINISTER		
Accident involving PV 463	350.00	Charged to public funds
Accident involving PT 562 and GZ 5712	111.14	Officers surcharged
Accident involving Motor Lorry GZ 8154 and Trinker GR 645 at 41 miles, Potaro	147.31	Charged to public funds
Accident involving Motor Lorry GT 778 and private Motor Cycle GA 7115	595.00	Charged to public funds
Accident involving Land Rover PZ 7075 and Motor Car PT 967 and PS 753	435.20	Charged to public funds
	<u>1,639.15</u>	
MINISTRY OF EXTERNAL AFFAIRS		
Accident involving official car - Lincoln Continental	Not stated	Not yet settled
Accident involving Motor Vehicle FA 455	1,000.00	Charged to public funds
Accident involving High Commissioner Car	240.00	Charged to public funds
	<u>1,240.00</u>	
MINISTRY OF ECONOMIC DEVELOPMENT		
Accident involving Land Rover PZ 1439	1,215.50	Driver surcharged
Accident involving Motor Lorry GT 778	595.00	Charged to public funds
Accident involving Motor Lorry GZ 8673	60.00	Charged to public funds
	<u>1,870.50</u>	
MINISTRY OF HOME AFFAIRS		
Accident involving Police Motor Cycle, CA 4403	185.25	Charged to public funds
Accident involving Police Motor Car PR 589	85.72	Officer surcharged
Accident involving Police Motor Car CA 5505 and Motor Car PO 783	95.00	\$75.60 recovered from owner of private car
Accident involving Police Motor Car PZ 4683	789.02	Officer surcharged \$500.00
Accident involving Police Motor Jeep PZ 8455	3,081.48	Charged to public funds
Damage to traffic lights at Junction of Camp and Church Streets by McKemie Transport Services	206.70	Charged to public funds
Accident involving Police Motor Car PZ 7464	64.65	Officer paid full cost of repairs
Accident involving Police Jeep PW 665	475.47	Officer surcharged \$300.00
Accident involving Police Motor Car PZ 7459	106.27	Officer surcharged \$60.00
Damage to 6-volt battery of Police Motor Lorry GS 422	67.36	Battery written off
Accident involving Police Land Rover PZ 4847 and Motor Car PV 131	68.64	Full amount recovered from owner of car
Accident involving fire car PL 766 and Hire Car HL 541	500.00	Officer surcharged \$20.00
Accident involving Police Motor Car PZ 7463 and Motor Cycle C 9308	91.42	Full cost recovered from owner of motor cycle
Accident involving Police Motor Car PV 913 and Motor Bus PZ 1904	186.24	Officer surcharged the full amount
Accident involving Police Jeep PW 662 and Motor Car PZ 7861	54.08	Officer surcharged the full amount
Accident involving Police Motor Lorry GS 427	2,500.00	Officer surcharged \$1,000.00
Accident involving Police Motor Car PZ 7466 and Motor Cycle CA 6654	94.78	Charged to public funds
Accident involving Prisons Vehicle PZ 825	83.85	Charged to public funds
Accident involving Police Motor Cycle C 8891	56.21	Charged to public funds

APPENDIX A (CONT'D)

Description	Amount	Remarks
Accident involving Police Motor Car PO 88 and Motor Lorry GS 420	50.60	Cost of repairs repaid
Accident involving Police Motor Car PZ 7465	463.09	Officer surcharged \$231.55
Accident involving Police Jeep PZ 8456	168.40	Officer surcharged full amount
Damage to Launch "Kaiteur"	100.00	Charged to public funds
Damage to windahield of Police Motor Van PZ 4700	217.00	Charged to public funds
Accident involving Police Motor Car PZ 7468	280.82	\$100.00 recovered
Accident involving Police Motor Van PZ 826	199.24	Charged to public funds
Accident involving Police Van PZ 8409 and a Pedal Cyclist	439.96	Not yet settled
Accident involving Land Rover GR 925 and Motor Car HZ 2122	70.00	Officer surcharged \$30.00
Accident involving Police Motor Cycle CA 5498	85.30	Not yet settled
Damage to engine of "Midland" Pump	336.00	Not yet settled
Accident involving Police Motor Car PZ 4683 and Motor Car PZ 2232	610.47	Full cost recovered from owner of Private Car
Accident involving Police Motor Cycle CA 5507 and a pedal cyclist	108.00	Charged to public funds
Damage to Launch "Orinduik"	110.36	Charged to public funds
40 minor accidents totalling	556.94	
	<u>12,588.35</u>	

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Accident involving Motor Vehicle PW 560	96.00	Charged to public funds
Accident involving Land Rover PV 645 and Car HE 774	1,050.00	Officer surcharged \$500.00
Accident involving Land Rover PR 258	150.00	Officer surcharged \$50.00
Accident involving Land Rover PZ 4851 and Car PL 992	1,054.23	Amount include compensation, Not yet settled
Accident involving Car PY 601	55.00	Charged to public funds
Accident involving Volkswagon Van PZ 4514	3,161.16	Not yet settled
Accident involving Land Rover PZ 8699	610.62	Charged to public funds
Accident involving Land Rover PF 721 and Car HZ 396	250.00	Officer surcharged \$130.00
Accident involving Land Rover PZ 4851 and Car PO 475	87.02	Not yet settled
Accident involving Tractor B 1691 on 9.9.71	1,000.00	Charged to public funds
Accident involving Land Rover PZ 1827 and Jeep PZ 195	59.44	Charged to public funds
	<u>7,573.47</u>	

MINISTRY OF COMMUNICATIONS

Accident involving Post Office Motor Lorry GW 533	2,191.24	Not yet settled
	<u>2,191.24</u>	

MINISTRY OF WORKS, HYDRAULICS AND SUPPLY

Damage to wind-screen of Lorry GW 9	350.00	Charged to public funds
Damage to Vehicle PZ 5585	410.00	Charged to public funds
Damage to Testing Room by a D4 Tractor	385.00	Charged to public funds
Accident involving Land Rover GR 654 and Private Lorry GS 575	513.77	Not yet settled
Accident involving Cement Mixer CM/82/R	135.00	Charged to public funds
Damage to Grader GR/28	2,750.33	Charged to public funds
Damage to Land Rover PN 301 GT/176	500.00	Charged to public funds
Damage to Land Rover PZ 5970	115.68	Not yet settled
Accident involving PZ 872 and hire car	99.00	Charged to public funds
Accident involving PZ 8207 and car HL 530	233.00	Not yet settled
Accident involving Land Rover PZ 4916 and Private Car PL 80	64.62	Compensation paid to owner of private car

ACCIDENTS & DAMAGE

Description	Amount	Remarks
Accident involving Lorry GR 638 - GT 218R and GDF Lorry GZ 4010 and Motor Cyclist	250.00	Not yet settled
Accident involving Land Rover PZ 5520 and a Cow	128.70	Charged to public funds
Accident involving Cars P 4828 and PZ 2130	133.00	Charged to public funds
Accident involving Land Rover PW 741 and Hire Car PZ 1265	386.98	Charged to public funds
Damage to fence, car-bed and hut at Fort Wellington Compound by Hire Car	481.00	Charged to public funds
Accident involving Lorry GR 613 and Lorry GZ 272	117.32	Charged to public funds
Accident involving GZ 7255	300.00	Charged to public funds
Damage to Mahaica bridge by Lorry GV 218	126.34	Full amount recovered
Accident involving State Car	244.00	Charged to public funds
Damage to Land Rover PZ 5971	382.49	Full amount recovered
Accident between vehicle PZ 872 and a Cow	60.50	Charged to public funds
Sinking of Tug WT 12	4,350.35	Cost of salvaging repairs etc. not yet settled
Accident involving Land Rover PZ 5970	416.90	Charged to public funds
Accident involving Land Rover PZ 6175	66.24	Charged to public funds
Accident involving Front-end Loader 6042-TR 96R	98.62	Charged to public funds
Accident involving Van PZ 8263 and Car HZ 7955	377.97	Compensation paid
Damage to Milestone by Motor Car PZ 477	100.00	Not yet settled
Accident involving Lorry GZ 6401 and Car PK 458	80.00	Full amount recovered from owner of car
Accident involving Land Rover PZ 4487 and PZ 7075	154.06	Charged to public funds
Accident involving Land Rover PZ 5320	128.70	Charged to public funds
Damage to Bridge by Land Rover PZ 3286	366.31	Not yet settled
Damage to Wind-screen of Lorry	90.50	Charged to public funds
Accident involving Tractor and Trailer TR 122-IZ 7623	238.76	Charged to public funds
Damage to launch stelling by Mohamed "B"	230.00	Charged to public funds
Accident involving Lorry GZ 2289 and Car HY 731	60.00	Amount of \$30.00 recovered from owner of car
Accident involving Lorry GM 430	2,000.00	Vehicle written-off
Accident involving Land Rover PZ 8819 and PM 459	68.00	Full amount recovered
Accident involving Land Rover PZ 8278	605.00	Charged to public funds
Damage to Dump Level No. 61884	60.50	Charged to public funds
Damage to Weighbridge fence by privately owned car	98.17	Full amount recovered
Accident involving Van GI 8793 and Car PR 851	191.13	Full amount recovered
Accident involving Lorry GZ 844 in Ministry's Compound	140.00	Charged to public funds
Accident involving Lorry GZ 7387	700.00	Driver surcharged
Accident involving PZ 546 and Bus BZ 8224	2,000.00	Not yet settled
Accident involving Travelall PW 148	425.00	Driver surcharged
Damage to Guyana Electricity Corporation property by Dragline DL/27	51.92	Charged to public funds
Accident involving Tractor and Trailer 7980 - TR 158	157.26	Charged to public funds
Accident involving Land Rover PZ 8286	238.00	Charged to public funds
Accident involving Land Rover PZ 5061	651.95	Charged to public funds
Accident involving Bedford Truck GZ 7386	389.48	Driver surcharged
Accident involving Lorry Gr 632	410.00	Not yet settled
Accident involving Lorry GR 611	102.79	Full amount recovered
Accident involving Lorry GZ 2285 and Car GZ 7865	300.00	Not yet settled
Damage to Electric Pole by Land Rover GZ 5320	128.70	Charged to public funds
Accident involving Land Rover PJ 846 and Motor Cycle CA 3064	1,200.00	Driver surcharged
64 Minor accidents totalling	1,040.98	
	<u>25,744.22</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF HEALTH		
Accident involving vehicle GM 463	118.84	Officer surcharged full amount
Accident involving PZ 3599	240.58	Charged to public funds
Accident involving PAA 8708	5,000.00	Not yet settled
Collapse of Shed at G/T Hospital - Casualty Department	1,448.68	\$400.00 recovered. Balance charged to public funds
Accident involving PZ 8085	95.98	Charged to public funds
	<u>6,902.08</u>	

MINISTRY OF HOUSING AND RECONSTRUCTION

1 Minor accident 50.00

MINISTRY OF FINANCE

Accident involving Mini Bus PZ 5175	2,895.00	Driver surcharged
Accident involving Mini Bus PZ 5175	200.00	Driver surcharged
1 Minor accident	14.99	
	<u>3,109.99</u>	

MINISTRY OF MINES AND FORESTS

Accident involving Geological Survey
Land Rover PZ 5362 1,410.00 Driver surcharged

SUMMARY

No.	Ministry/Department	Amount
5	Prime Minister	1,639.15
3	Ministry of External Affairs	1,240.00
3	Ministry of Economic Development	1,870.50
73	Ministry of Home Affairs	12,588.35
11	Ministry of Agriculture and Natural Resources	7,573.47
1	Ministry of Communications	2,191.24
120	Ministry of Works and Hydraulics	25,744.22
5	Ministry of Health	6,902.08
1	Ministry of Housing and Reconstruction	50.00
3	Ministry of Finance	3,109.99
1	Ministry of Mines and Forests	1,410.00
		<u>64,349.00</u>

APPENDIX 'B'

SUMMARY OF EXCESSES ON SUBHEADS

Service	Head	Excesses on Subheads		Excesses Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Sub-heads	Total Amount	Amount	Warrant No.	Financial Paper	
						Amount	No.
			\$	\$		\$	
I - President	1	<u>1</u>	<u>158.90</u>				
II - Judiciary							
Supreme Court of Judicature	2	2	344.48				
Magistrates	3	3	15,894.75				
		<u>4</u>	<u>16,239.23</u>				
III - Parliament	4	<u>1</u>	<u>348.72</u>				
IV - Other Services not under Ministerial Control							
Ombudsman	IV	<u>1</u>	<u>220.00</u>				
Public Prosecutions	6	<u>2</u>	<u>76.46</u>				
	8	<u>2</u>	<u>1,471.07</u>				
V - Prime Minister							
Office of Prime Minister and Cabinet	9	2	106,560.28				
Guyana Defence Force	10	1	108,816.65				
Capital - Prime Minister	V	3	16,907.07				
		<u>6</u>	<u>232,284.00</u>				
VI - Public Service Ministry							
Capital - P.S.M.	VI	<u>1</u>	<u>43,468.13</u>	<u>43,468.13</u>	85/71	<u>103,000.00</u>	1/72
VII - Ministry of External Affairs							
Ministry of External Affairs	12	<u>8</u>	<u>60,999.03</u>				
VIII - Ministry of Economic Development							
Ministry of Economic Development	13	6	28,924.94				
Capital - Ministry of Economic Development	VIII	<u>6</u>	<u>73,662.68</u>	-	60/71	<u>72,796.00</u>	1/72
		<u>12</u>	<u>102,587.62</u>				
IX - Attorney General							
Attorney General	15	3	3,338.15				
Official Receiver	16	3	1,010.30				
Deeds Registry	17	1	56.16				
		<u>7</u>	<u>4,404.61</u>				
X - Ministry of Information							
Ministry of Information and Culture	18	7	29,528.55				
Capital - Information and Culture	X	<u>2</u>	<u>71,693.39</u>	<u>15,700.00</u>	76/71	<u>15,700.00</u>	1/72
		<u>9</u>	<u>101,221.94</u>				
XI - Ministry of Home Affairs							
Ministry of Home Affairs	19	5	8,272.53				
Police	20	9	28,524.07				
Prisons	21	5	19,937.15				
Fire Protection Service	22	2	4,507.53				
Probation and Welfare Service	24	2	34,824.18				
Capital - Ministry of Home Affairs	XI	<u>4</u>	<u>7,774.59</u>	<u>3,615.18</u>	78/71	<u>11,153.00</u>	1/72
		<u>27</u>	<u>103,840.05</u>		79/71		

APPENDIX 'B' (CONT'D)

SUMMARY OF EXCESSES ON SUBHEADS

Service	Head	Excesses on Subheads		Excesses Expenditure covered by Contingencies Fund Advances		Approved by National Assembly
		No. of Sub-heads	Total Amount	Amount	Warrant No.	Financial Paper Amount
XII - Ministry of Local Government			\$	\$		\$
Ministry of Local Government	25	<u>3</u>	<u>811.83</u>			
XIII - Ministry of Agriculture and Natural Resources						
Agriculture	27	21	492,805.80	25,000.00	63,64 82/71	73,080.00
Lands	30	2	8,771.43			
Interior Department	74	8	47,572.44			
Capital - Agriculture	XIII	15	474,424.37			
		<u>46</u>	<u>1,023,574.04</u>			
XV - Ministry of Trade	31	<u>1</u>	<u>19,758.47</u>	<u>19,758.47</u>	86/71	<u>21,481.00</u>
XVI - Ministry of Communications						
Ministry of Communications	32	3	207,067.70	9,552.00	72/71	9,552.00
Post Office	33	2	14,261.35			
Civil Aviation	35	8	59,737.04			
Capital - Ministry of Communications	XVI	<u>4</u>	<u>41,509.71</u>	<u>16,401.00</u>	81/71	<u>16,401.00</u>
		<u>17</u>	<u>322,575.80</u>	<u>25,953.00</u>		<u>25,953.00</u>
XVII - Ministry of Works, Hydraulics and Supply						
Ministry of Works, Hydraulics and Supply	36	10	145,188.47			
Annually Recurrent	37	12	1,688,585.24	261,000.00	83, 84/71	365,000.00
Capital - Ministry of Works, Hydraulics and Supply	XVII	8	160,132.94	-	67,66 77/71	127,000.00
XVIII - Ministry of Works, Hydraulics and Supply, IBRD/IDA Projects						
Capital - Sea Defence	XVIII	<u>2</u>	<u>319,511.19</u>	<u>67,422.22</u>	65/71	<u>148,000.00</u>
		<u>32</u>	<u>2,513,417.84</u>	<u>328,422.22</u>		<u>640,000.00</u>
XIX - Ministry of Education						
Ministry of Education	38	6	198,476.65			
Primary, Multilateral and Secondary Schools	40	3	19,814.76			
Practical Instruction Centres	41	2	25,568.27			
Government Training College	42	1	74.52			
Technical Institute, Georgetown	43	1	202.25			
Queen's College	45	1	3,164.62			
Anna Regina Secondary School	47	2	126.64			
Herbice High School	48	1	953.60			
Technical Institute, New Amsterdam	49	2	3,572.83			
Capital - Ministry of Education	XIX	<u>4</u>	<u>60,727.61</u>			
		<u>25</u>	<u>312,681.73</u>			
XXI - Ministry of Health						
Ministry of Health	50	3	16,925.73			
Medical	51	4	6,865.68	263.01	87/71	1,500.00
Bacteriological	52	3	24,629.99			
X-Ray	53	4	3,150.70			
Hospitals and Dispensaries etc.	54	4	49,150.60	3,500.00	76/71	3,500.00

APPENDIX 'B' (CONT'D)

SUMMARY OF EXCESSES ON SUBHEADS

Service	Head	Excesses on Subheads		Excesses Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Sub-heads	Total Amount	Amount	Warrant No.	Financial Paper	
						Amount	No.
			\$	\$		\$	
XXI - Ministry of Health (Cont'd)							
Analyst	55	4	1,770.67				
Registration, Immigration, Births etc.	56	3	1,027	781.66	62/71	2,700.00	1/72
Capital - Ministry of Health	XXI	3	33,020.44	2,354.85	89/71	5,880.00	1/72
		<u>28</u>	<u>135,141.32</u>	<u>66,901.62</u>		<u>13,580.00</u>	
XXII - Ministry of Housing and Reconstruction							
Ministry of Housing and Reconstruction	57	4	39,747.40				
Town and Country Planning	58	5	4,491.97				
Capital - Ministry of Housing and Reconstruction	XXII	3	292.24				
		<u>10</u>	<u>44,531.61</u>				
XXIII - Ministry of Labour and Social Security							
Social Assistance	61	4	150,858.44				
Capital - Ministry of Labour and Social Security	XXIII	1	2,199.92				
		<u>5</u>	<u>153,058.36</u>				
XXIV - Ministry of Finance							
Ministry of Finance	62	2	25,061.95	25,044.50	88/71	90,000.00	1/72
Accountant General	63	5	50,186.91	9,463.23	70/71)	10,450.00	1/72
Customs and Excise	64	2	3,644.11		80/71)		
Inland Revenue	65	4	1,735.66				
Post Office Savings Bank	66	1	6,824.15				
Pensions and Gratuities	67	6	59,548.44				
		<u>20</u>	<u>127,001.20</u>	<u>34,507.73</u>		<u>40,450.00</u>	
XXVI - Ministry of Mines and Forests							
Forests	72	4	3,359.81				
Geological Surveys and Mines	75	5	3,907.67				
		<u>9</u>	<u>7,267.48</u>				
		<u>275</u>	<u>5,317,139.44</u>				

APPENDIX C

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION I - PRESIDENT					
HEAD 1 - OFFICE OF THE PRESIDENT					
S.H. 2	- Transport and Travelling ..	55.68	3,632.85	3,577.17	
	- Miscellaneous ..	332.60			491.50
6	- Upkeep of Guyana House ..	53.00	815.74	762.74	
		<u>441.28</u>			
DIVISION II - JUDICIARY					
HEAD 2 - SUPREME COURT OF JUDICATURE					
S.H. 4	- Transport and Travelling	953.66	923.88	570.22	
5	- Miscellaneous	305.43			323.09
8	- Uniforms	856.30	1,140.76	284.46	
9	- Expenses of Jurors	40.11	18,297.70	18,257.59	
13	- Court of Appeal	440.24	2,850.47	2,394.23	
16	- Interest, Suits and Deposits	539.89	1,715.15	1,155.26	
		<u>2,555.63</u>			
HEAD 3 - MAGISTRATES					
S.H. 2	- Transport and Travelling	2,706.16	2,783.19	77.03	
3	- Miscellaneous	262.92	316.94	54.02	
6	- Uniforms	22.24	705.56	743.32	
8	- State Witnesses Expenses	2,201.79			18,075.04
12	- Rice Assessment Tribunal	658.39	8,248.47	7,590.08	
13	- National Insurance	1,014.20	3,889.30	2,875.10	
		<u>6,865.70</u>			
DIVISION III - PARLIAMENT					
HEAD 4 - PARLIAMENT OFFICE					
S.H. 3	- Transport and Travelling	21.01			369.73
4	- Miscellaneous	9.95	74.19	64.24	
5	- Telephones	409.54	7,294.03	6,884.49	
		<u>440.50</u>			
DIVISION IV - OTHER SERVICES NOT UNDER MINISTERIAL CONTROL					
HEAD 5 - AUDIT					
S.H. 5	- Telephones	721.13	965.76	244.63	
HEAD 6 - PUBLIC PROSECUTIONS					
S.H. 4	- Miscellaneous	15.59	37.00	21.47	
5	- Telephones	386.54	401.10	14.56	
		<u>402.07</u>			
DIVISION V - PRIME MINISTER					
HEAD 9 - OFFICE OF THE PRIME MINISTER AND CABINET					
S.H. 2	- Transport and Travelling	924.30	35,721.99	34,797.69	
3	- Miscellaneous	14.91	3,848.18	3,833.27	
4	- Telegrams	5,450.56	1,322.42		4,128.14
7	- Training Expenses	4.76	3,768.57	3,763.81	
8	- Government Entertainment	7.63	11,500.54	11,492.91	

APPENDIX C (CONT'D.)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Portion of Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION V - PRIME MINISTER (CONT'D)					
15	- Maintenance and Operation of Vehicles	3,230.36	9,055.40	5,805.13	
20	- Rations	162.15	120,000.00	119,837.85	
21	- Uniforms	3,162.50			109,422.02
25	- Farms	1,983.64	115,022.43	113,038.79	
27	- Maintenance of Buildings and Composts	791.55		300.76	1,082.59
DIVISION V - CAPITAL					
S.H. 5	- Youth Development	1,711.50		15,932.92	17,544.62
		<u>17,384.34</u>			
DIVISION VI - PUBLIC SERVICE MINISTRY					
HEAD 11 - PUBLIC SERVICE MINISTRY					
S.H. 1	- Personal Emoluments	756.00	12,178.15	11,422.13	
		<u>756.00</u>			
DIVISION VII - MINISTRY OF EXTERNAL AFFAIRS					
HEAD 12 - MINISTRY OF EXTERNAL AFFAIRS					
S.H. 1	- Personal Emoluments	5,670.04	327,967.81	322,297.77	
2	- Transport and Travelling	12,642.69	1,527.73		9,314.96
3	- Miscellaneous	3,910.13	1,649.23		2,260.90
4	- Postage, Cables and Telegrams	14,032.34		458.45	14,470.77
5	- Telephones	24,593.54	17.97		24,928.87
6	- Books and Public Libs	17.53	290.50		272.87
7	- Maintenance and Operation of Vehicles	1,082.93	949.74		833.19
9	- Entertainment Expenses	288.19		2,807.63	3,136.82
10	- Rents, Rates, Insurance Premiums etc.	11,099.67		45,449.71	56,549.38
11	- Lights, Fuel and Heat	833.65		40.04	873.67
12	- Contribution to overseas National and Medical Insurance Schemes	2,898.28	5,024.53		2,406.27
13	- Expenses for Printing and Distribution of Information Material	4,053.70	481.00		5,537.57
14	- Stationery and office Supplies	1,514.72	174.35		1,540.57
15	- Transport Expenses of Officers posted Overseas	4,404.48		2,143.90	6,594.46
16	- Expenses of Guyana Boundaries Commission	886.40		41.55	728.25
25	- Messes and Residences upkeep of grounds, lawns etc.	1,269.89		.51	1,270.30
		<u>83,116.57</u>			
DIVISION VII - CAPITAL - MINISTRY OF EXTERNAL AFFAIRS					
S.H. 1	- Purchase of Equipment	2,747.21	6,283.55	3,596.34	
	- Overseas Offices - Furnishing etc.	3,451.65	45,284.36	13,542.91	
		<u>6,198.86</u>			

APPENDIX C (CONTD)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION IX - ATTORNEY GENERAL					
HEAD 15 - ATTORNEY GENERAL					
S.H. 3 - Transport and Travelling	1,102.51		986.30		2,088.31
4 - Miscellaneous	168.41	5.42			162.99
5 - Telephones	12,083.35	10,000.00			2,083.35
6 - Library	54.28		923.53		957.81
	<u>13,588.55</u>				
HEAD 16 - ATTORNEY GENERAL - OFFICIAL RECEIVER					
S.H. 2 - Transport and Travelling	504.17		218.95		523.12
3 - Miscellaneous	200.14		75.36		275.50
4 - Telephones	341.82	200.63			341.19
	<u>1,046.13</u>				
HEAD 17 - ATTORNEY GENERAL - DEEDS REGISTRY					
S.H. 2 - Transport and Travelling	66.00		56.16		122.16
3 - Miscellaneous	91.00	24.92			66.08
7 - Fees for Examination of Patients	62.50	490.00		427.50	
	<u>219.50</u>				
DIVISION X - MINISTRY OF INFORMATION AND CULTURE					
HEAD 18 - MINISTRY OF INFORMATION AND CULTURE					
S.H. 1 - Personal Emoluments		9,902.95		9,877.95	
2 - Transport and Travelling	83.03	214.17		179.14	
4 - Telegrams	20.59	232.98		212.39	
5 - Telephones	15,986.29	1,232.68			14,753.61
6 - Library and Publications	56.35		363.29		419.64
8 - Purchase and Production of Films, Photographs and other Visual Aids	11.35		22,006.09		22,017.44
10 - Broadcasting (General)	60.00		4,203.28		4,263.28
15 - Processing of Technical Information	7.52	3,948.52		3,941.30	
19 - Publishings and Publicising	15.07	666.84		651.77	
20 - History and Culture	6,016.83	46,857.05		40,840.20	
	<u>22,234.03</u>				
DIVISION XI - MINISTRY OF HOME AFFAIRS					
HEAD 19 - MINISTRY OF HOME AFFAIRS					
S.H. 2 - Transport and Travelling	240.00		3,296.26		3,556.26
4 - Telegrams	6.00	217.21		211.21	
5 - Telephones	19,118.99		4,821.90		23,958.89
13 - National Insurance	162.70	699.15		596.45	
	<u>19,522.69</u>				

APPENDIX C (CONT'D)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	£	£	£	£	£
HEAD 20 — HOME AFFAIRS — (POLICE)					
S.H. 3 — Transport and Travelling	8,684.50		24,686.32		33,370.82
4 — Miscellaneous	2,128.53		209.28		2,337.81
5 — Lighting	842.52	3,171.12		2,328.60	
8 — Uniforms	65.25	58,389.67		58,324.42	
9 — Maintenance of Compounds	56.25	584.74		528.49	
11 — Prisoners Rations	723.05		1,652.27		2,375.32
12 — Funeral Expenses	75.00		519.46		594.46
13 — Maintenance and operation of Air, Land and Water Transport	4,925.86	49,027.12		44,101.26	
15 — Furniture and Bed	6,723.89	2,456.07			4,267.82
16 — Medical Expenses	41.92	742.96		700.44	
19 — Court Expenses	240.54	2,117.98		1,877.44	
21 — Rural Constable	28.20	27,753.52		27,725.32	
23 — Refreshments — Early Parades	120.00	222.60		102.60	
31 — Welfare Fund	58.40		583.22		641.62
32 — Maintenance of Dogs		58.11		54.33	
33 — Maintenance of Communication Equipment	15.00	8,078.01		8,063.01	
35 — Road Traffic Education	8.40	2,551.92		2,543.52	
37 — Maintenance of Traffic Lights and Road Signs	107.70	5,854.47		5,746.77	
38 — Maintenance of Generating Plant and Equipment	153.95	188.53		54.58	
40 — Scientific and Photographic Equipment and Technical Aids	1,144.05	1,727.57		583.52	
41 — Control of Explosives	127.10	5,289.42		5,162.32	
	<u>26,293.89</u>				
HEAD 21 — HOME AFFAIRS — PRISONS					
S.H. 2 — Transport and Travelling	345.64	3,078.29		2,732.65	
3 — Miscellaneous	87.68	1,043.27		955.59	
4 — Dietary	1,382.05	9,830.96		8,448.91	
5 — Fuel, Light and Sanitation	2,568.96		1,456.65		4,025.61
11 — Welfare Fund Expenses	11.80	174.90		163.10	
14 — Bakery	406.18	3,446.52		3,040.34	
15 — Farms	1,795.21	1,861.94		66.73	
23 — Earning Scheme	153.75	867.25		213.50	
24 — Pig Development Scheme	9,246.35	13,762.88		4,516.53	
25 — National Insurance	113.85	12,386.50		12,272.65	
	<u>16,111.47</u>				
HEAD 22 — HOME AFFAIRS — FIRE PROTECTION SERVICE					
S.H. 12 — National Insurance	<u>2,117.90</u>	241.10			1,876.80
	<u>2,117.90</u>				

APPENDIX C (CONT'D)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 23 — HOME AFFAIRS — REGISTRATION AND ELECTIONS					
S.H. 3 — Miscellaneous	4.12	4,916.93		4,912.81	
4 — National Registration	2,988.50	20,263.63		17,265.10	
5 — National Elections	40.00	9,809.99		9,769.99	
6 — Local Authorities Elections	275.00	49,205.99		48,930.99	
7 — Maintenance and Rental of Data Processing Machine	885.00	479.03			406.97
9 — National Insurance	2,052.70	977.35			1,075.35
	<u>6,246.92</u>				
HEAD 24 — HOME AFFAIRS — PROBATION AND WELFARE SERVICE					
S.H. 2 — Transport and Travelling	991.83	2,322.31		1,330.48	
4 — Books and Publications	56.75		221.32		278.07
5 — Dietary	1,693.86	5,481.89		3,788.03	
10 — Bakery	190.56	3,119.32		2,928.76	
20 — National Insurance	1,791.50	257.00			1,534.50
	<u>4,724.50</u>				
DIVISION XII — MINISTRY OF LOCAL GOVERNMENT					
HEAD 25 — MINISTRY OF LOCAL GOVERNMENT					
S.H. 1 — Personal Emoluments	8.32	81,043.28		81,034.96	
2 — Transport and Travelling	1,061.86	22,023.87		20,962.01	
3 — Miscellaneous	277.03	580.74		303.71	
4 — Telephones	3,829.84	21,635.16		17,805.32	
6 — Uniforms	12.95	1,190.64		1,177.69	
9 — Water Transport	186.99	1,204.77		1,017.78	
10 — Drawing Materials and Equipment	51.84	639.96		588.12	
11 — Miscellaneous Expenses County and Rest House	821.50	108.77			212.73
	<u>5,750.53</u>				
DIVISION XIII — MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
HEAD 26 — MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
S.H. 2 — Transport and Travelling	108.04	5,899.56		5,725.42	
3 — Miscellaneous	85.47	122.71		69.24	
4 — Telegrams	426.19	881.95		455.74	
5 — Telephones	6,186.77	6,784.72		647.95	
	<u>6,784.47</u>				

APPENDIX G (CONT'D.)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year.	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 27 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - AGRICULTURE					
S.S. 1 - Personal Emoluments		118.50	86,065.31		86,183.81
2 - Transport and Travelling	3,684.61		5,978.59		9,663.20
3 - Miscellaneous	42.73		3,087.04		3,129.77
4 - Library and Publications	17.35		665.59		683.14
6 - Laboratories and Equipment Maintenance	92.04	3,316.56		3,224.52	
7 - Botanic Gardens	92.48		69.15		161.58
9 - Purchase, Production and Distribution of seeds etc.	315.47		12,106.34		12,420.81
11 - Central Agricultural Station Non Repex	1,068.73		167,697.98		168,766.71
12 - Maintenance of District Offices - Demonstration etc.	190.73		1,754.14		1,944.87
14 - Extension Services	453.79		6,447.59		6,901.32
15 - Veterinary Preventative Measures	7,716.93		47,532.61		55,249.54
16 - Plant Pest Preventative Measures	46.38	4,340.61		4,294.05	
17 - Agricultural Economic Survey	23.95		1,246.77		1,270.72
18 - Artificial Insemination Services	113.94	4,352.45		4,238.51	
21 - Fisheries Division (Marine)	47.52		3,596.21		3,643.73
22 - Agricultural Education in Primary Schools	262.25	5,840.13		5,577.88	
23 - Dairy Farming Expansion Maintenance Expenses	39.00	1,372.51		1,333.51	
24 - Progressive Farmers Scheme	20.00	2,493.25		2,473.23	
26 - Agricultural Stations - Maintenance and Operations	532.34		21,120.02		21,652.36
28 - Essequibo Estate	174.79	1,450.24		1,275.51	
30 - Vergeroegen Land Development Scheme	15.20	12,277.65		12,262.46	
31 - Black Bush Polder Land Development Scheme	54.13	997,045.40		996,991.27	
32 - Amazon-Ulaity	664.00	543.29			120.71
33 - Mara Land Development Scheme	1,501.34	18,918.65		16,717.31	
35 - Overwagt Land Development Scheme	24.90	7,465.97		7,441.07	
36 - Cane Grove - La Bonne Mere Maintenance of Agricultural Holdings and Drainage and Irrigation Works	81.86	8,275.40		8,193.54	
46 - Farm Youths Training	36.75	2,576.69		2,539.94	
48 - National Exhibition of Local Produce	1,069.78		5,182.96		6,242.74
51 - National Cane Farming Committee	34.92	1,395.67		1,310.75	
	<u>18,526.70</u>				

APPENDIX C (CONT'D.)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 30 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES - LANDS					
S.H. 1 - Personal Emoluments	112.50	51,823.98		51,711.48	
2 - Transport and Travelling	405.89	2,849.70		2,443.81	
6 - Uniforms	522.16	396.44			125.72
7 - Land and Water Transport	400.68	3,993.58		3,592.90	
8 - Materials, Equipment and Instruments	173.91		5,396.65		5,569.56
11 - Land Surveyors Examination	10.00	155.00		145.00	
	<u>1,625.14</u>				
DIVISION XIII - CAPITAL MINISTRY OF AGRICULTURE AND NATURAL RESOURCES					
S.H. 15 - Development of Beef, Cattle and Other Livestock	2,944.07		122,452.70		125,396.77
16 - Diversification and Development of Agriculture	414.57		14,649.98		15,064.55
32 - Topographic Surveys	317.02		315,711.64		316,028.66
37 - Genetic Survey of Coast Lands	90.00	90,352.04		90,262.04	
43 - Resettlement	53,520.17	803,561.27		750,041.10	
49 - Hinterland Development	12,588.50	440,614.05		427,025.55	
	<u>69,874.33</u>				
DIVISION XV - MINISTRY OF TRADE					
HEAD 31 - MINISTRY OF TRADE					
S.H. 2 - Transport and Travelling	21.90	408.86		386.96	
3 - Miscellaneous	52.90	151.89		98.99	
4 - Telegrams	4.76	770.56		765.80	
5 - Telephones	604.82	300.73			304.09
11 - Exhibitions and Fairs	552.10	957.29		405.19	
14 - Official Entertainment	14.85	3.22			11.63
15 - National Insurance	4,987.50	101.20			4,886.30
18 - Conveyance of Food-stuff to the Hinterland (Subsidy)	4,144.90		19,758.47		23,903.37
	<u>10,363.73</u>				
DIVISION XVI - MINISTRY OF COMMUNICATIONS					
HEAD 33 - MINISTRY OF COMMUNICATIONS - POST OFFICE					
S.H. 1 - Personal Emoluments	590.88	47,799.58		47,208.70	
2 - Transport and Travelling	618.97	3,517.61		2,898.64	
3 - Miscellaneous	985.64	1,830.55		1,443.92	
5 - Lighting	171.17	10,576.70		10,403.53	
6 - Upkeep of Motor and Water Transport	3,357.72	5,374.35		2,016.63	
7 - Uniforms	29.85	3,065.01		3,025.16	
8 - Postal Training	505.00	4,855.67		4,349.69	
10 - Stores and Equipment	31.00	4,955.57		4,924.57	
12 - Conveyance of Mails	366,604.11	10,964.61			346,639.50

APPENDIX C (CONT'D.)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Occurrence of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 35 - MINISTRY OF COMMUNICATIONS - POST OFFICE (Cont'd)					
S.H. 13 - Commission to Stamp Vendors	367.80	20,079.36		19,711.56	
18 - Postal Deliveries on Sugar Estate	51.25	2,366.28		2,315.05	
19 - Refunds of Revenue	2.50	1,875.60		1,873.10	
	<u>362,717.87</u>				
HEAD 35 - MINISTRY OF COMMUNICATIONS - CIVIL AVIATION					
S.H. 6 - Maintenance of Interior Airfields	967.20		91.27		1,058.47
13 - Maintenance and Operation of Airfield	317.29	1,493.08		1,175.79	
15 - Maintenance of Tanezi International Airport	<u>1,176.81</u>		52,176.85		53,353.66
	<u>2,461.30</u>				
DIVISION XVI - MINISTRY OF COMMUNICATIONS - CAPITAL CIVIL AVIATION					
S.H. 26 - Interior Airstrips	<u>56.45</u>	48,808.15		48,751.70	
	<u>56.45</u>				
DIVISION XVII - MINISTRY OF WORKS, HYDRAULICS AND SUPPLY					
HEAD 36 - MINISTRY OF WORKS, HYDRAULICS AND SUPPLY - ESTABLISHMENT					
S.H. 2 - Transport and Travelling	17,300.30		32,221.45		49,529.75
3 - Miscellaneous	183.50		157.61		329.91
4 - Telegrams	691.68	28.21			663.47
5 - Telephones	69,790.32		15,959.66		85,749.98
6 - Library and Publications	2,497.59		21,510.34		23,007.93
7 - Maintenance and Operation of Vehicles	245.50		12,710.96		12,956.96
9 - Maintenance and Operation of Water Transport	731.67		2,434.72		3,166.39
11 - Materials and Instruments, Drawing and Surveying	499.90	10,316.20		9,816.50	
13 - Maintenance and Operation of Electrical Plants and Radio Equipment	138.20		44,975.57		45,110.77
15 - Repairs to Type writers and Adding Machines	38.08		76.31		114.42
16 - Hydrographic Surveys	855.29	7,584.30		6,659.10	
17 - Engineering Surveys	288.04	25,384.09		25,296.05	
23 - Remuneration of Project Co-ordinators	44.28	16,559.59		16,515.31	

APPENDIX C (CONTD.)
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 36 — MINISTRY OF WORKS, HYDRAULICS AND SUPPLY — ESTABLISHMENT					
S.H. 24 — Uniforms	51.90	405.19		358.89	
27 — Advertisements	602.75	3,711.39		3,108.64	
	<u>93,994.20</u>				
HEAD 37 — MINISTRY OF WORKS, HYDRAULICS AND SUPPLY ANNUAL RECURRENT					
S.H. 1 — Maintenance of Public Buildings	14,272.87		528,371.28		542,644.15
2 — Lighting of Sea Wall Camp Road, Vlissingen Road and National Park	4.80		2,788.87		2,793.67
3 — Maintenance of Furniture for Quarters and Offices	183.88	2,088.78		1,904.90	
5 — Electric Power and Lighting of Buildings			76,425.54		78,448.03
8 — Roads	8,803.09		117,446.54		126,049.79
9 — Interior Trails	2,788.53		76,202.41		78,990.95
10 — Maintenance and Operation of Materials Laboratory	5.80	16,819.75		16,813.95	
12 — Lorry Transportation — Recurrent Services	1,397.39	16,787.99		15,390.60	
13 — Stone Crushing Plant, Makoutia	11,425.85	245,781.97		234,356.12	
15 — Maintenance of Plant and Equipment	1,236.31	48,802.09		47,565.78	
17 — Sea Defences — Maintenance and Reconditioning	188.10	89,682.04		89,493.94	
18 — Maintenance of Drainage and Irrigation Works in other than Declared Areas	10.00	16,651.90		16,541.90	
2 — Maintenance of Pure Water Supply Systems	5,771.98		47,846.39		53,618.37
24 — Maintenance and Operation of Hydrometeorological Stations	56.95	1,109.86		1,046.91	
25 — Unallocated Stores	19,478.65		428,696.11		448,174.76
27 — Tinchi, Maintenance of	1,691.24	49,509.14		47,817.90	
28 — Wages — Central Stores Workshop etc.	77.32		160,081.71		160,159.03
	<u>69,215.23</u>				

APPENDIX C (CONT'D.)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
DIVISION XVII - CAPITAL - MINISTRY OF WORKS, HYDRAULICS AND SUPPLY	5	\$	\$	\$	\$
S.H. 5 - Takakuma Extension	17,322.76	10,746.31			6,576.45
9 - Surveys (Hydraulics)	93.30		419.54		512.84
17 - West Demerara Roads	3,942.83	537,578.94		533,736.11	
19 - Curacayze Roads	192.60		60,247.41		60,440.01
21 - Interior Roads	2,678.51	113,099.23		112,420.42	
23 - Surveys	38.84	19,682.76		19,643.92	
24 - Equipment	1,062.24		3,302.34		4,364.58
37 - Sea and River Defences (Force Account)	4,121.45	363,625.40		359,503.95	
38 - Sea and River Defence (Contracts)	98.23	833,859.89		833,821.66	
39 - Water Supply (Force Account)	124.65	317,318.44		317,193.79	
42 - Staff and Services Developments Project	75.90	339,162.81		339,586.91	
43 - Purchase of Equipment	1,536.55	269,718.58		268,182.05	
44 - Purchase of Office Equipment etc.	765.00	97,642.91		96,877.91	
45 - Hydrometeorology	3.75		1,692.32		1,696.07
52 - Glasgow/Teperu Quarry	8,290.43	606,189.92		597,899.49	
	<u>40,287.34</u>				
DIVISION XVIII - MINISTRY OF WORKS, HYDRAULICS AND SUPPLY - IBRD/IDA PROJECTS					
S.H. 1 - Civil Works	1,243.26	2,283,857.73		2,282,614.47	
3 - Consultant Services	6.00		452,088.97		452,094.97
	<u>1,249.26</u>				
DIVISION XIX - MINISTRY OF EDUCATION					
HEAD 38 - MINISTRY OF EDUCATION					
S.H. 1 - Personal Emoluments	234.70	5,511.41		5,276.71	
2 - Transport and Travelling	1,354.78		5,289.81		6,644.59
5 - Miscellaneous	277.16	2,109.68		1,826.52	
5 - Telephones	2,254.01	5,580.95		3,326.92	
8 - Broadcasts to Schools	157.89	1,178.02		1,040.13	
12 - Scholarships and Exhibitions to see schools etc.	1,034.62	8,035.51		7,000.89	
15 - Evening Courses in Science and other subjects	346.00	21,206.48		20,860.48	
15 - Lease of Land and Surveys Fees	75.00	2,644.50		2,569.50	
19 - Sports and Games	1,031.41	490.27			541.14
28 - Grants to Students	14.00	71.67		57.67	
29 - Grants to Aided Secondary Schools	8,800.05	5,557.43			2,942.62
31 - Independence Scholarships	100.00	6,356.00		6,256.00	
4 - Telegrams	50.34	364.40		314.06	
	<u>15,709.96</u>				

APPENDIX C (CONT'D.)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 39 — MINISTRY OF EDUCATION — IN-SERVICE TEACHER TRAINING PROGRAMME					
S.H. 1 — Personal Emoluments	5,078.00	17,208.68		12,130.68	
2 — Transport and Travelling	252.88	2,029.09		1,776.21	
3 — Miscellaneous	55.00	700.73		645.73	
5 — Furniture Equipment and Materials	25.50	550.65		525.15	
	<u>5,370.38</u>				
HEAD 40 — MINISTRY OF EDUCATION — PRIMARY MULTI-LATERAL AND SECONDARY SCHOOLS					
S.H. 1 — Personal Emoluments	12,416.95	506,234.97		493,818.02	
3 — Libraries for Teachers and Schools	1,168.80	6,807.34		5,638.54	
5 — Courses for Teachers	1,160.68	13,055.57		11,894.89	
6 — Grants to (i) Aided Schools (ii) Hindu and Muslim Organisation	16,854.68	29,314.55		12,459.87	
7 — Supplies to Government Schools	2,495.99	4,604.74		2,108.75	
8 — Cleaning of Government Schools	295.00	192.91			102.09
10 — Examinations	1,272.97	6,279.70		5,006.73	
11 — Removal Expenses of Teachers	480.66	11,146.35		10,665.69	
12 — Travelling Expenses of Teachers etc.	751.84		10,836.53		11,588.37
	<u>56,897.57</u>				
HEAD 41 — MINISTRY OF EDUCATION — PRACTICAL INSTRUCTION CENTRES					
S.H. 1 — Personal Emoluments	615.97		24,383.98		24,999.95
2 — Equipment Material etc.	1,008.12	18,890.45		17,882.33	
	<u>1,624.09</u>				
HEAD 42 — MINISTRY OF EDUCATION — GOVERNMENT TRAINING COLLEGE					
S.H. 1 — Personal Emoluments	419.48	22,329.58		21,910.10	
— Furniture Equipment	8.64	3,179.00		3,170.36	
7 — Books and Educational Supplies	82.16	4,696.82		4,614.67	
	<u>510.27</u>				

APPENDIX C (CONT'D.)
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
HEAD 45 - MINISTRY OF EDUCATION - GOVERNMENT TECHNICAL INSTITUTE					
S.H. 1 - Personal Emoluments	536.20	19,955.64		19,417.44	
8 - Training in Land Surveying	11.56	1,078.60		1,067.04	
	<u>547.76</u>				
HEAD 44 - MINISTRY OF EDUCATION - CARNEGIE SCHOOL OF HOME ECONOMICS					
S.H. 1 - Personal Emoluments	464.40	1,386.26		921.86	
	<u>464.40</u>				
HEAD 45 - MINISTRY OF EDUCATION - QUEEN'S COLLEGE					
S.H. 1 - Personal Emoluments	27.33	41,101.29		41,073.96	
	<u>27.33</u>				
HEAD 46 - MINISTRY OF EDUCATION - BISHOPS HIGH SCHOOL					
S.H. 1 - Personal Emoluments	942.20	7,817.25		7,475.05	
6 - Supplies and Equipment	428.32	2,594.75		2,466.43	
8 - Scholarship Maintenance Grants	39.99	133.45		93.46	
	<u>510.51</u>				
HEAD 47 - MINISTRY OF EDUCATION - ANNA REGINA SECONDARY SCHOOLS					
S.H. 2 - Transport and Travelling	10.06		66.49		96.55
	<u>10.06</u>				
HEAD 48 - MINISTRY OF EDUCATION - BERBICE HIGH SCHOOL					
S.H. 1 - Personal Emoluments	3,258.00	24,258.80		20,980.80	
2 - Transport and Travelling	7.20	153.45		126.25	
	<u>3,265.20</u>				
HEAD 49 - MINISTRY OF EDUCATION - TECHNICAL INSTITUTE - NEW AMSTERDAM					
S.H. 2 - Transport and Travelling	362.45		2,947.22		3,299.67
3 - Miscellaneous	11.70		625.63		647.33
4 - Library	213.90	427.80		213.90	
	<u>578.05</u>				

APPENDIX C (CONT'D.)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Account		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION XIX - CAPITAL					
MINISTRY OF EDUCATION					
S.H. 1	- Primary, Multilateral and Secondary Schools	46.89			45,089.3
18	- Loans to Students	1,120.00	106,205.88	105,088.88	
13	- Other Equipment	76.70	37,355.02	37,278.32	
11	- Furniture	795.09	1,738.91	943.42	
14	- Technical Institute - New Amsterdam	802.72	15,521.61	15,618.89	
		<u>2,341.20</u>			
DIVISION XXI - MINISTRY OF HEALTH					
HEAD 54 - MINISTRY OF HEALTH - HOSPITALS AND DISPENSARIES, ETC.					
S.H. 5	- Sanitary, Fuel and Light	91.54			86,285.3
2	- Transport and Travelling	70.51	5,987.30	5,916.79	
20	- Conveying Sick Persons from Interior to Hospitals	843.00			8,471.9
36	- Medical Services Matthews' Ridge Port Kaituma	2,735.98	112,916.06	110,181.25	
		<u>3,240.43</u>			
DIVISION XXII - MINISTRY OF HOUSING AND RECONSTRUCTION					
HEAD 57 - MINISTRY OF HOUSING AND RECONSTRUCTION					
S.H. 2	- Transport and Travelling	516.76	11,101.80	10,585.04	
3	- Miscellaneous	116.09	1,163.65	1,049.56	
5	- Telephones	684.46	9.74		674.72
8	- Wages, Government Housing Estates	141.71		36,420.93	36,562.64
9	- Materials for Maintenance of Government Housing Estates	8,593.14	25,738.04	16,152.90	
16	- New Expenses Central Housing Authority	53.13	4,290.29	4,237.16	
		<u>11,097.29</u>			
HEAD 58 - MINISTRY OF HOUSING AND RECONSTRUCTION - TOWN AND COUNTRY PLANNING					
S.H. 2	- Transport and Travelling	198.56			1,351.1
3	- Miscellaneous	9.05	57.80	48.75	
4	- Field Equipment and Office Supplies	51.56		1,935.56	1,301.1
5	- Planning Surveys	123.27		1,598.25	1,721.52
		<u>382.43</u>			

APPENDIX C (CONT'D.)
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Account		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION XXIII - MINISTRY OF LABOUR AND SOCIAL SECURITY					
HEAD 59 - MINISTRY OF LABOUR AND SOCIAL SECURITY					
S.H. 1 - Personal Emoluments	291.28	39,139.75		38,848.47	
2 - Transport and Travelling	570.16	8,356.79		7,786.63	
3 - Miscellaneous	192.66	2,140.21		1,947.55	
4 - Telegrams	6.00	251.08		245.08	
5 - Telephones	1,510.34	3,589.72		2,079.38	
6 - Library and Publications	103.65	662.80		559.15	
9 - Relief Messengers	59.23	4,046.13		3,986.90	
12 - Expenses, Man-power Research	32.50	2,006.98		1,974.48	
15 - Guyana Industrial Training Centre	27.02	2,701.18		2,674.16	
16 - National Insurance	3,625.80	2,295.40			1,330.40
17 - Weighing of Cane on Sugar Estates	642.08	17,884.09		17,242.01	
	<u>7,060.54</u>				
HEAD 60 - MINISTRY OF LABOUR AND SOCIAL SECURITY - EMPLOYMENT EXCHANGE SERVICES					
S.H. 1 - Personal Emoluments	262.61	6,397.73		6,135.12	
2 - Transport and Travelling	90.68	2,012.03		1,921.35	
3 - Miscellaneous	61.32	456.88		395.56	
4 - National Insurance	412.35	248.00			164.35
	<u>766.96</u>				
HEAD 61 - MINISTRY OF LABOUR AND SOCIAL SECURITY - SOCIAL ASSISTANCE					
S.H. 2 - Transport and Travelling	623.19	1,868.65		1,245.46	
3 - Miscellaneous	133.78	667.04		533.26	
4 - Dietary	5,916.56		2,958.98		8,875.54
5 - Fuel and Light	639.40	1,494.68		955.28	
6 - Maintenance of Vehicles	79.99	899.07		819.08	
7 - Uniforms for Nurses and Servants	147.15	3,290.15		3,143.00	
8 - Furniture and Equipment	802.03	806.06		4.03	
10 - Laundry and Sanitation	48.00	3,788.47		3,740.47	
11 - Clothing and Bedding	410.64	10,570.14		10,159.50	
16 - Old Age Pensions	3.60		130,832.80		130,836.40
17 - Public Assistance	395.20		17,026.27		17,423.47
25 - National Insurance	6,576.20	980.35			5,595.85
	<u>15,475.74</u>				

APPENDIX C (CONT'D.)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	£
DIVISION XXIII - CAPITAL - MINISTRY OF LABOUR AND SOCIAL SECURITY					
S.H. 4 - Relief/Rehabilitation	75.73 <u>75.73</u>	6,954.30		6,878.57	
DIVISION XXIV - MINISTRY OF FINANCE					
HEAD 63 - FINANCE - ACCOUNTANT GENERAL					
S.H. 10 - Expenses of Commissions and Conferences Held in Guyana	449.41 <u>449.41</u>	28,019.86		27,570.45	
HEAD 64 - FINANCE - CUSTOMS AND EXCISE					
S.H. 2 - Transport and Travelling	36.00	1,859.88		1,825.88	
9 - Maintenance of Land and Water Transport	16.95 <u>52.95</u>	3,164.76		3,147.81	
HEAD 65 - FINANCE - INLAND REVENUE					
S.H. 1 - Personal Emoluments	97.85	14,975.46		14,877.61	
2 - Transport and Travelling	371.41		154.35		
3 - Miscellaneous	341.85		1,001.23		
7 - Revenue Protection	63.00	4,041.61		3,978.61	
8 - Refunds of Revenue	22.00	1,276,283.20		1,276,261.20	
12 - Expenses, Operation of Road Toll System	901.80 <u>1,797.91</u>	6,528.52		5,626.52	
HEAD 69 - MINISTRY OF FINANCE - RE- VISION OF WAGES, SALARIES AND RELATED PAYMENTS					
S.H. 2 - Interim Relief Allowance	1,059.58 <u>1,059.58</u>	1,546,165.65		1,544,112.07	
DIVISION XXVI - MINISTRY OF MINES AND FORESTS					
head 71 - MINES AND FORESTS					
S.H. 2 - Transport and Travelling	126.78	12,292.89		12,166.18	
3 - Miscellaneous	77.00	672.59		596.59	
4 - Telegrams	120.05	744.48		614.43	
5 - Telephones	3,637.80	6,848.65		3,210.85	
6 - Official Entertainment	68.00 <u>4,029.58</u>	230.22		162.22	

APPENDIX C (CONTD.)

LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excess	Savings	Excess
	\$	\$	\$	\$	\$
DIVISION XXVI - MINISTRY OF MINES AND FORESTS (Cont'd)					
HEAD 72 - MINISTRY OF MINES AND FORESTS - FORESTS					
S.H. 2 - Transport and Travelling	954.59		855.46		1,790.17
3 - Miscellaneous	46.78		143.05		189.83
6 - Maintenance and Operation of Land and Water Transport	871.59	899.31		27.72	
8 - Revenue Protection	4.50	925.00		920.50	
9 - Central Timber Manufacturing Plant	5.00		2,151.88		2,156.88
11 - Forest Stations	406.50	2,388.05		1,981.55	
	<u>2,289.06</u>				
HEAD 73 - MINISTRY OF MINES AND FORESTS - GEOLOGICAL SURVEYS AND MINES					
S.H. 2 - Transport and Travelling	211.62	87.23			124.39
3 - Miscellaneous	77.24		587.50		665.04
5 - Sanitation and Fuel	90.00	1,217.11		1,127.11	
6 - Uniforms	24.00		1,446.83		1,470.83
9 - Labour and Rations for Labourers	52.42	158.01		105.59	
10 - Land and Water Transport	4.00	429.29		425.29	
17 - Geophysical Surveys	183.54		60.98		244.52
	<u>642.82</u>				
HEAD 74 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES (INTERIOR DEVELOPMENT)					
S.H. 2 - Transport and Travelling	347.00		11,316.74		11,663.74
8 - Maintenance and Operation of Land and Water Transport	5.43		27,254.96		27,260.39
15 - Grants to Churches for services among Amerindians	70.50	1,766.40		1,695.90	
	<u>422.93</u>				

APPENDIX C (CONT'D)

LIABILITIES NOT SETTLED AT 31ST. DECEMBER, 1971

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year
		Savings	Excess	
DIVISION XXVI - CAPITAL, -				
MINES AND FORESTS				
S.H. 1 - Forest Industries Development and Surveys	237.90	1,540.65		1,302.75
2 - Expansion of Forest, Utilisation Section	88.70	870.25		481.55
3 - Central Timber Manufacturing Plant	580.00	10,744.21		10,364.21
4 - Re-afforestation	975.83	509.91		134.08
5 - Purchase of Equipment	12,135.39	97,719.44		85,584.05
7 - Geological Surveys	2,797.97	247,900.53		245,102.56
8 - Guyana/Canada Geophysical Surveys	21,112.02	981,453.37		960,341.35
	<u>37,127.81</u>			

SUMMARY

Head	\$
1. President	441
2. Supreme Court of Judicature	2,556
3. Magistrates	6,866
4. Parliament	441
5. Audit	721
8. Public Prosecutions	402
9. Office of the Prime Minister and Cabinet	17,384
11. Public Service Ministry	756
12. Ministry of External Affairs	89,117
DIVISION VII – MINISTRY OF EXTERNAL AFFAIRS	
15. Attorney General	13,389
16. Attorney General – Official Receiver	1,046
17. Attorney General – Deeds Registry	220
18. Ministry of Information and Culture	22,234
19. Ministry of Home Affairs	19,523
20. Ministry of Home Affairs – Police	26,294
21. Ministry of Home Affairs – Prisons	16,111
22. Ministry of Home Affairs – Fire Protection Service	2,117
23. Ministry of Home Affairs – Registration & Elections	6,246
24. Ministry of Home Affairs – Probation & Welfare Service	4,725
25. Ministry of Local Government	5,750
26. Ministry of Agriculture & Natural Resources	6,704
27. Ministry of Agriculture & Natural Resources – Agriculture	18,527
30. Ministry of Agriculture & Natural Resources – Lands	1,625
DIVISION XII – MINISTRY OF AGRICULTURE & NATURAL RESOURCES	
31. Ministry of Trade	10,364
33. Ministry of Communications – Post Office	362,718
35. Ministry of Communications – Civil Aviation	2,461
DIVISION XVI – MINISTRY OF COMMUNICATIONS	
36. Ministry of Works, Hydraulics & Supply – Establishment	93,994
37. Ministry of Works, Hydraulics & Supply – Annually Recurrent	69,215
DIVISION XVII – MINISTRY OF WORKS, HYDRAULICS & SUPPLY	
	40,287
DIVISION XVIII – MINISTRY OF WORKS, IBRD	
38. Ministry of Education	15,710
39. Ministry of Education – In-Service Teacher Training Programme	5,371
40. Ministry of Education – Primary, Multilateral & Secondary Schools	36,898
41. Ministry of Education – Practical Instruction Centres	1,624
42. Ministry of Education – Government Training College	510
43. Ministry of Education – Government Technical Institute	548
44. Ministry of Education – Carnegie School of Home Economics	464
45. Ministry of Education – Queen’s College	27
46. Ministry of Education – Bishop’s High School	511
47. Ministry of Education – Anna Regina Secondary School	10
48. Ministry of Education – Berbice High School	3,265
49. Ministry of Education – Technical Institute New Amsterdam	578

DIVISION XIX — MINISTRY OF EDUCATION

54.	Ministry of Health — Hospitals & Dispensaries.	3,240
57.	Ministry of Housing & Reconstruction.	11,097
58.	Ministry of Housing, Town & Country Planning	382
59.	Ministry of Labour and Social Security	7,061
60.	Ministry of Labour and Social Security — Employment Exchange Service	767
61.	Ministry of Labour and Social Security — Social Assistance.	15,476

DIVISION XXIII — MINISTRY OF LABOUR & SOCIAL SECURITY 76

63.	Ministry of Finance — Accountant General.	449
64.	Ministry of Finance — Customs and Excise.	53
65.	Ministry of Finance — Inland Revenue.	1,798
69.	Ministry of Finance — Revision of Wages, Salaries & Related Payments	1,054
71.	Ministry of Mines and Forest.	6,030
72.	Ministry of Mines and Forest — Forests	2,289
73.	Ministry of Mines and Forest — Geological Surveys and Mines	644
74.	Ministry of Agriculture and Natural Resources — Interior Development.	423

DIVISION XXVI — MINISTRY OF MINES AND FOREST. 37,128

		1,072,434
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