



GUYANA

# **REPORT**

OF THE

**AUDITOR GENERAL**

ON THE

**PUBLIC ACCOUNTS**

OF

**THE GOVERNMENT OF GUYANA**

**FOR THE FINANCIAL YEARS**

**ENDED 31ST DECEMBER, 1972, 31ST DECEMBER, 1973**

**AND**

**31ST DECEMBER, 1974**

**REPORT OF THE AUDITOR GENERAL ON THE  
PUBLIC ACCOUNTS OF THE GOVERNMENT OF GUYANA  
FOR THE FINANCIAL YEARS ENDED  
31ST DECEMBER, 1972; 31ST DECEMBER, 1973; and 31ST DECEMBER, 1974**

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**REPORT OF THE AUDITOR GENERAL ON THE PUBLIC ACCOUNTS  
FOR THE FINANCIAL YEARS ENDED 31ST DECEMBER, 1972,  
31ST DECEMBER, 1973 AND 31ST DECEMBER, 1974**

**INTRODUCTION**

I am required by Article 223 of the Constitution of the Co-operative Republic of Guyana to audit and report on 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 in Guyana 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 voted provisions, 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 Cap. 73:01 to examine in such manner as I deem necessary, the accounts of all Accounting Officers and Principal Receivers of Revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public monies 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 and the delay in the filling of vacancies as mentioned at paragraph 6 of my 1971 Annual Report, 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 as follows:—

1972	between	1st February, 1979	and	10th January, 1980
1973	"	17th August, 1979	and	8th June, 1981
1974	"	16th November, 1979	and	8th June, 1981

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

9. The delay of approximately six 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 1971 Public Accounts**

10. My Report on the Public Accounts for 1971 was submitted to the Minister of Finance on 27th August, 1979, and a printed copy on 16th January, 1981. It was laid in the National Assembly on 1st June, 1981.

### **Public Accounts Committee**

11. The Report of the Public Accounts Committee of the National Assembly on the Public Accounts for the year 1967 has been prepared for laying in the National Assembly.

12. The examination by the Public Accounts Committee of the Public Accounts for the years 1968 and 1969 has been completed. The Reports of the Public Accounts Committee have not been completed for laying in the National Assembly.

13. The Public Accounts Committee has commenced examination of the Public Accounts for the year 1970.

### **Consideration of Reports 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.** There were several instances of non-compliance by certain Ministries/Departments 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 fraud or 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 govern the expenditure was either lacking or not properly carried out by several Ministries/Departments.

18. **Internal Audit.** A proper system of Internal Audit in Ministries/Departments has not yet been introduced.

### **Effectiveness of the Audit**

19. The delay and failure as mentioned in several of my previous Annual Reports by the Secretary to the Treasury, Accountant General, Accounting Officers and Principal Receivers of Revenue to furnish me with prompt replies to correspondence suggesting improvements in financial administration and seeking information on the Public Accounts have delayed the implementation of the necessary changes and

affected the interpretation and assessment of 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 stipulates, *inter alia*, that orders for withdrawals of funds from the Fund in respect of sums authorised for various services, must be authenticated by the Auditor General.

### RECEIPTS AND PAYMENTS

#### RECEIPTS

1972

21. According to the accounts a sum of \$966,409,570 comprising the receipts for the current financial year and the amounts due at the close of the previous financial year should have been paid into the Fund. This figure is however subject to adjustment as a result of my comments at paragraphs, 22, 23, 35, 36, 41, 43 and 46 hereunder. In view of the fact that a sum of \$453,196,727 is shown as due to the Fund at the close of the financial year, the net total of the receipts reflected in the account of the Fund during the year is \$513,212,843. These figures are arrived at as follows:—

#### Amounts due to the Fund as at 31.12.71 by

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

#### Add — Receipts current financial year

##### Revenue —

Current	\$150,716,393	
Capital	<u>44,205,920</u>	\$194,922,313

##### Advances —

Treasury Bills	404,389,000	
Crown Agents Joint Consolidated Fund	<u>1,783,107</u>	<u>\$406,172,107</u>
		<u>\$601,094,420</u>

#### Amount to be paid into Fund

\$966,409,570

#### Less Amounts due to Fund as at 31.12.72 by

General Account	\$409,432,209	
Deposits Fund	5,883,380	
Accounting Officers	<u>37,881,138</u>	<u>\$453,196,727</u>

#### Amount paid into Fund

\$513,212,843

22. The amounts of \$409,432,209 and \$5,883,380 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 \$409,214,491 and \$5,000,650 shown in the Balance Sheets of the General Account and the Deposits Fund respectively. The differences of \$217,718 and \$794,730 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment.

23. The amount of \$37,881,138 shown as due by Accounting Officers at paragraph 21 does not agree with the amount of \$37,973,978 (Current Vote Account \$14,994,743 and Capital Vote Account \$22,979,235) shown in the Balance Sheet of the General Account. The difference of \$92,840 commented on at paragraph 23 of my 1971 Annual Report was not adjusted in the 1972 Accounts. This discrepancy has again been brought to the attention of the Accountant General.

1973

24. According to the accounts, a sum of \$1,226,445,450 comprising the receipts for the current financial year and the amounts due at the close of the previous financial year should have been paid into the Fund. The figure is however subject to adjustment as a result of my comments at paragraphs 25, 26, 48, 49, 54 and 59 hereunder. In view of the fact that a sum of \$555,888,735 is shown as due to the Fund at the close of the current financial year, the net total of the receipts reflected in the accounts of the Funds during the year is \$670,556,715. These figures are arrived at as follows:—

**Amounts due to the Fund as at 31.12.72 by**

General Account	\$409,432,209	
Deposits Fund	5,883,380	
Accounting Officers	37,881,138	\$453,196,727

**Add — Receipts current financial year**

**Revenue —**

Current	\$156,643,330	
Capital	<u>81,038,506</u>	\$237,681,836
Repayment by Accounting Officers	37,633,022	

**Advances —**

Treasury Bills	\$519,048,000	
Crown Agents		
Joint Consolidated		
Fund	<u>885,865</u>	<u>\$519,933,065</u>
		<u>\$795,248,723</u>

**Amount to be paid into Fund** \$1,226,445,450

**Less Amounts due to Fund as at 31.12.73 by**

General Account	\$530,510,365	
Deposits Fund	5,790,601	
Accounting Officers	<u>19,587,769</u>	<u>555,888,735</u>

**Amount paid into Fund** \$670,556,715

25. The amounts of \$530,510,365 and \$5,790,601 shown at paragraph 24 as due to the Consolidated Fund by the General Account and the Deposits Fund respectively, do not agree with the amounts of \$529,399,418 and \$4,995,858 shown in the Balance Sheets of the General Account and the Deposits Fund respectively. The differences of \$1,110,947 and \$794,743 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment.

26. The amount of \$19,587,769 shown as due by Accounting Officers at paragraph 24 does not agree with the amount of \$19,719,664 (Current Vote Account under-issue \$15,011,317 and Capital Vote Account over-issue \$34,730,981) shown in the Balance Sheet of the General Account. The difference of \$131,895 has been brought to the attention of the Accountant General for adjustment.

1974

27. According to the accounts a sum of \$1,584,060,560 comprising the receipts for the current financial year and the amounts due at the close of the previous financial year should have been paid into the Fund. The figure is however subject to adjustment as a result of my comments at paragraphs 28, 29, 61, 62, 64, 6B and 72 hereunder. In view of the fact that a sum of \$286,398,770 is shown as due to the Fund at the close of the current financial year, the net total of the receipts reflected in the accounts of the Fund during the year is \$1,297,661,790. These figures are arrived at as follows:

<b>Amounts due to the Fund as at 31.12.73 by</b>			
General Account		\$530,510,365	
Deposits Fund		5,790,601	
Accounting Officers		<u>19,587,769</u>	\$555,898,735
<b>Add — Receipts current financial year</b>			
<b>Revenue —</b>			
Current	\$303,004,947		
Capital	<u>103,025,378</u>	\$407,130,325	
<b>Advances —</b>			
Treasury Bills		<u>\$621,041,500</u>	\$1,028,171,825
<b>Amount to be paid into Fund</b>			<b>\$1,584,060,560</b>
<b>Less Amounts due to Fund as at 31.12.74 by</b>			
General Account		\$268,261,054	
Deposits Fund		5,790,601	
Accounting Officers		11,189,814	
Crown Agents Joint			
Consolidated Fund		<u>1,157,301</u>	\$286,398,770
<b>Amount paid into Fund</b>			<b>\$1,297,661,790</b>

28. The amounts of \$268,261,054 and \$5,790,601 shown at paragraph 27 as due to the Consolidated Fund by the General Account and the Deposits Fund respectively, do not agree with the amounts of \$267,168,003 and \$5,040,578 shown in the Balance Sheets of the General Account and the Deposits Fund respectively. The differences of \$1,093,051 and \$750,023 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment.



29. The amount of \$11,189,814 shown as due by Accounting Officers at paragraph 27 does not agree with the amount of \$11,321,710 (Current Vote Account under-issue \$13,976,598 and Capital Vote Account over-issue \$25,298,308) shown in the Balance Sheet of the General Account. The difference of \$131,896 has been brought to the attention of the Accountant General for adjustment.

30. **Consolidated Fund Receipting Procedures.** The procedures with regard to the paying in of revenue into the Consolidated Fund were changed with effect from 1st January, 1974. Prior to 1974 revenue collected, as recorded initially in the main bank accounts of Principal Receivers of Revenue or in the Accountant General for Non Sub-Accounting Ministries/Departments as the case may be, was immediately brought to account in the Revenue Accounts against the relevant revenue heads and subheads. An accommodation account was utilised to transfer the revenue from the main bank accounts of Principal Receivers of Revenue or from the Accountant General for Non Sub-Accounting Ministries/Departments into the bank account of the Consolidated Fund. Half-monthly Consolidated Fund Collectors' Cash Book/Statements prepared and submitted by the Principal Receivers of Revenue to the Accountant General, enabled the transfers to be brought to account by the latter in the Cash Book of the Consolidated Fund. The procedures introduced with effect from 1st January, 1974, however, provided for the revenue heads and subheads to be credited after the Half-monthly Consolidated Fund Collectors' Cash Book/Statements prepared and submitted by Principal Receivers of Revenue to the Accountant General have been brought to account by the latter as receipts in the Cash Book of the Consolidated Fund. The accommodation account is still being utilised for the purpose of transferring the amount of the revenue from the main bank accounts of Principal Receivers of Revenue or from the Accountant General Non Sub-Accounting Ministries/Departments into the bank account of the Consolidated Fund. Any failure by the Principal Receivers of Revenue to record the revenue collected immediately in the Half-monthly Consolidated Fund Collectors' Cash Book/Statements or to submit them promptly to the Accountant General, would result in the revenue not being recorded in the month of receipt under the relevant revenue heads and subheads of the Revenue Accounts.

**PAYMENTS**

1972

31. A sum of \$610,084,473 was withdrawn from the Consolidated Fund during the year as shown hereunder:

(a) To meet expenditure		
Statutory Expenditure		\$ 31,452,799
Voted Expenditure (Current)		125,865,587
Voted Expenditure (Capital)		69,855,094
		<u>\$227,173,480</u>
(b) To replace advances made from		
Contingencies Fund - 1971 Accounts		
Current	\$517,263	
Capital	<u>906,230</u>	1,423,493
(c) To meet redemption of Treasury Bills		<u>381,487,500</u>
	TOTAL	<u>\$610,084,473</u>

1973

32. A sum of \$800,328,536 was withdrawn from the Consolidated Fund during the year as shown hereunder:

(a) To meet expenditure		
Statutory Expenditure		\$ 42,234,051
Voted Expenditure (Current)		162,518,187
Voted Expenditure (Capital)		<u>127,096,340</u>
		\$331,848,578
(b) To replace advances made from Contingencies Fund – 1972 Accounts		
Current	\$ 626,944	
Capital	<u>1,192,014</u>	\$ 1,818,958
(c) To meet redemption of Treasury Bills		\$466,661,000
	TOTAL	<u>\$800,328,536</u>

1974

33. A sum of \$1,035,141,765 was withdrawn from the Consolidated Fund during the year as shown hereunder:

(a) To meet expenditure		
Statutory Expenditure		\$ 56,718,976
Voted Expenditure (Current)		200,648,684
Voted Expenditure (Capital)		<u>\$ 118,644,500</u>
		\$ 376,012,160
(b) To increase Contingencies Fund		4,376,000
(c) To replace advances made from Contingencies Fund – 1973 Accounts		
Current	\$ 333,464	
Capital	<u>1,192,141</u>	\$ 1,525,605
(d) To meet redemption of Treasury Bills		653,228,000
	TOTAL	<u>\$1,035,141,765</u>

1972 – 1974

34. It has been observed that there were several instances where actual expenditure shown in the Appropriation Accounts on certain heads of the Current Estimates and on certain subheads of the Capital Estimates, was in excess of the amounts withdrawn from the Consolidated Fund to meet the expenditure. It has been further observed that the total current expenditure for the financial year 1973 and the total capital expenditure for the financial year 1974 were in excess of the total sums withdrawn for those years from the Consolidated Fund by \$15,141,483 and \$9,432,674 respectively. Such a situation which is contrary to the provisions of the Financial Administration and Audit Act, not only militates against proper financial control but could lead to unauthorised overdrafts on the main bank accounts of Accounting Officers.



BALANCE SHEET

1972

35. **Bank Balance (Overdraft).** Subject to the comments at paragraphs 22, 23, 36, 37, 41, 42, 43, 45 and 46 the overdrawn figure as at 31st December, 1972 should be \$82,885,684 as set out in the following table and on the settlement of the transactions listed below:—

	Overdraft as per Balance Sheet	(\$454,131,670)
<b>Add:</b>	Amounts due to the Fund	
	General Account	\$409,432,209
	Deposits Fund	5,883,380
	Accounting Officers	37,881,138
	Investments	701,821
	Contingencies Fund	<u>2,000,000</u>
		<u>-\$455,898,548</u>
		\$ 1,766,878
<b>Subtract:</b>	Amounts due by the Fund	
	Treasury Bills	\$ 83,895,756
	Erroneous Payments	89,250
	Crown Agents – Consolidated Fund	<u>667,556</u>
		<u>(\$ 84,652,562)</u>
		(\$ 82,885,684)

It has been observed that the overdraft of \$454,131,670 listed above does not agree with the balance of \$140,296,105 as shown in the ledger account of the Fund. The Accountant General has been requested to explain the difference of \$313,835,565.

36. **Bank Reconciliation.** A Bank Reconciliation Statement for December, 1972, in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the overdrawn balance of \$454,131,670 could not therefore be ascertained.

37. **Investments.** The amount of \$701,821 should have been \$565,881. The difference of \$135,940 has been brought to the attention of the Accountant General for adjustment.

38. **Due by the Deposits Fund.** The accuracy of the amount of \$5,883,380 is subject to the comment at paragraph 22 above.

39. **Due by the General Account.** The accuracy of the amount of \$409,432,209 is also subject to the comment at paragraph 22 above. This figure does not agree with the balance of \$95,596,644 shown in the ledger account. The Accountant General has been requested to explain the difference of \$313,835,565.

40. **Due by Accounting Officers.** The accuracy of the amount of \$37,881,138 is subject to my comment at paragraph 23. The Accountant General has been requested to state whether the balance due by Accounting Officers has since been paid into the Consolidated Fund.

41. **Outstanding Treasury Bills.** The amount of \$83,895,756 does not agree with the amount of \$83,864,000 shown in the Treasury Bills Register. The difference of

\$31,756 was mentioned at paragraph 32 of my 1971 Annual Report but was not adjusted in the 1972 Accounts.

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

43. **Crown Agents' Advances from Joint Consolidated Fund.** The certificate from the Crown Agents to support the overdrawn balance of \$667,556 was not produced for audit inspection. Furthermore the Half-monthly Crown Agents Cash Accounts were not produced for audit. In the circumstances the balance has not been verified.

44. **Balance on Current and Capital Accounts.** The net deficit subject to my comments at paragraphs 36, 37, 45, 46, 96 and 144 stood at \$82,885,684 at the close of the Financial year as set out in the table hereunder:—

	Current	Capital	Total
Surplus (Deficit) as at 31.12.71	\$ 8,171,016	(\$79,587,085)	(\$ 71,416,069)
<b>Out-turn-Year of Account</b>			
Revenue	\$150,716,393	\$44,205,920	\$194,922,313
Expenditure	151,218,335	55,369,590	206,587,925
	(\$ 501,942)	(\$11,163,670)	(\$ 11,665,612)
<b>Add: Appreciation on Investments</b>	195,997	—	195,997
	(\$ 305,945)	(\$11,163,670)	(\$ 11,469,615)
Surplus (Deficit) as at 31.12.72	\$ 7,865,071	(\$90,750,755)	(\$ 82,885,684)

45. The deficit on the Capital Account was understated by the sum of \$509,206 relating to the net over-issues in respect of grants and loans obtained from the British Government.

46. Receipts other than cash from certain aid donors were not brought to account under the appropriate heads and subheads in the Revenue Statements and Appropriation Accounts of several Ministries. Similarly revenue and expenditure relating to projects under USAID PL480 — Title I — Sales Agreement were not brought to account under the Capital Account. The receipts still formed part of the Deposits Fund.

47. The original estimates for the year projected a net surplus of \$492,214 (a surplus of \$2,427,214 on Current Account and a deficit of \$1,935,000 on Capital Account). The actual out-turn of the accounts revealed a total deficit of \$11,469,615 (a deficit of \$305,945 on Current Account and a deficit of \$11,163,670 on Capital Account).

1973

48. **Bank Balance (Overdraft).** Subject to the comments at paragraphs 25, 26, 49, 50, 54, 55, 56, 58 and 59 the overdrawn figure as at 31st December, 1973 should be \$159,454,119 as set out in the following table and on the settlement of the transactions listed below:—

	Overdraft as per Balance Sheet		(\$519,846,323)
<b>Add:</b>	Amounts due to the Fund		
	General Account	\$530,510,365	
	Deposits Fund	5,790,601	
	Accounting Officers	19,587,769	
	Investments	779,431	
	Contingencies Fund	<u>2,000,000</u>	<u>\$558,668,166</u>
			(\$ 38,821,843)
<b>Subtract:</b>	Amounts due by the Fund		
	Treasury Bills	\$196,633,289	
	Erroneous Payments	89,252	
	Crown Agents - Consolidated Fund	<u>1,553,421</u>	<u>(\$198,275,962)</u>
			<u>(\$159,454,119)</u>

It has been observed that the overdraft of \$519,846,323 listed above does not agree with the balance of \$163,835,877 as shown in the ledger account of the Fund. The Accountant General has been requested to explain the difference of \$356,010,446. It has further been observed that the overdraft has been understated by the sum of \$60,382,289 as a result of certain receipts relating to Treasury Bills being duplicated and in one instance triplicated in the accounts.

49. **Bank Reconciliation.** A Bank Reconciliation Statement for December, 1973, in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the overdrawn balance of \$519,846,323 could not therefore be ascertained.

50. **Investments.** The amount of \$779,431 should have been \$559,887. The difference of \$219,544 has been brought to the attention of the Accountant General for adjustment.

51. **Due by the Deposits Fund.** The accuracy of the amount of \$5,790,601 is subject to the comment at paragraph 25 above.

52. **Due by the General Account.** The accuracy of the amount of \$530,510,365 is also subject to the comment at paragraph 25 above. This figure does not agree with the balance of \$174,499,919 as shown in the ledger account. The Accountant General has been requested to explain the difference of \$356,010,446.

53. **Due by Accounting Officers.** The accuracy of the amount of \$19,587,769 is subject to my comments at paragraph 26. The Accountant General has been requested to state whether the balance due by Accounting Officers has since been paid into the Consolidated Fund.

54. **Outstanding Treasury Bills.** The amount of \$196,633,289 does not agree with the amount of \$136,251,000 shown in the Treasury Bills Register. The difference of \$60,382,289 has been brought to the attention of the Accountant General for adjustment.

55. **Erroneous Payments.** This figure now stands at \$89,252. The Accountant General was again requested to state whether this account has been cleared.

56. **Crown Agents' Advances from the Joint Consolidated Fund.** The certificate from the Crown Agents to support the overdrawn balance of \$1,553,421 was not produced for audit inspection. Furthermore the Half-monthly Crown Agents' Cash Accounts were not produced for audit. In the circumstances the balance has not been verified.

57. **Balance on Current and Capital Accounts.** The net deficit subject to my comments at paragraphs 49, 50, 58, 59, 113 and 155 stood at \$159,454,119 at the close of the Financial year as set out in the table thereunder:—

	Current	Capital	Total
Surplus (Deficit) as at 31.12.72	\$ 7,865,071	(\$90,750,755)	(\$ 82,885,684)
<b>Out-turn-Year of Account</b>			
Revenue	\$156,643,330	\$81,038,506	\$237,681,836
Expenditure	220,522,760	93,805,217	314,327,977
	( 63,879,430)	(\$12,766,711)	(\$ 76,646,141)
<b>Add:</b> Appreciation on Investments	77,706	—	77,706
	(\$ 63,801,724)	(\$12,766,711)	(\$ 76,568,435)
Surplus (Deficit) as at 31.12.73	(\$ 55,936,653)	(\$103,517,466)	(\$159,454,119)

58. The deficit on the Capital Account was understated by the sum of \$486,059 relating to the net over-issues in respect of grants and loans obtained from the British Government.

59. Receipts other than cash from certain aid donors were not brought to account under the appropriate heads and subheads in the Revenue Statements and Appropriation Accounts of several Ministries. Similarly revenue and expenditure on projects under USAID PL480 Title I — Sales Agreement were not brought to account under the Capital Account. The receipts still formed part of the Deposits Fund.

60. The original estimates for the year projected a net surplus of \$6,464,291 (a surplus of \$418,998 on Current Account and a deficit of \$6,883,289 on Capital Account). The actual out-turn of the accounts revealed a total deficit of \$76,568,436 (a deficit of \$63,801,725 on Current Account and a deficit of \$12,766,711 on Capital Account).

1974

61. **Bank Balance (Overdraft).** Subject to the comments at paragraphs 28, 29, 62, 63, 64, 68, 69, 71 and 72 the overdrawn figure as at 31st December, 1974 should be \$138,383,575 as set out in the following table and on the settlement of the transactions listed below:—

	Overdraft as per Balance Sheet		(S337,719,502)
<b>Add:</b>	<b>Amounts due to the Fund:</b>		
	General Account	\$268,261,054	
	Deposits Fund	5,790,601	
	Accounting Officers	11,189,814	
	Investments	655,369	
	Crown Agents – Consolidated Fund	1,157,301	
	Contingencies Fund	<u>6,376,000</u>	<u>293,430,139</u>
			(\$ 44,289,363)
<b>Subtract:</b>	<b>Amounts due by the Fund:</b>		
	Treasury Bills	94,004,960	
	Erroneous Payments	<u>89,252</u>	<u>(\$ 94,094,212)</u>
			<u>(\$138,383,575)</u>

It has been observed that the overdraft of \$337,719,502 listed above does not agree with the balance of \$65,572,987 shown in the ledger account of the Fund. The Accountant General has been requested to explain the difference of \$272,146,515.

62. **Bank Reconciliation.** A Bank Reconciliation Statement for December, 1974, in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the overdrawn balance of \$337,719,502 could not therefore be ascertained.

63. **Investments.** The amount of \$655,369 should have been \$312,337. The difference of \$342,532 has been brought to the attention of the Accountant General for adjustment.

64. **Crown Agents' Advances from Joint Consolidated Fund.** The certificate from the Crown Agents to support the balance of \$1,157,301 was not produced for audit inspection. Furthermore the Half-monthly Crown Agents' Cash Accounts were not produced for audit. In the circumstances the balance was not verified.

65. **Due by the Deposits Fund.** The accuracy of the amount of \$5,790,601 is subject to the comment at paragraph 28 above.

66. **Due by the General Account.** The accuracy of the amount of \$268,261,054 is also subject to the comments at paragraph 28 above. This figure does not agree with the credit balance of \$3,885,461 as shown in the ledger account. The Accountant General has been requested to explain the difference of \$272,146,515.

67. **Due by Accounting Officers.** The accuracy of the amount of \$11,189,814 is subject to my comments at paragraph 29. The Accountant General has been requested to state whether the balance due by Accounting Officers has since been paid into the Consolidated Fund.

68. **Outstanding Treasury Bills.** The amount of \$94,004,960 does not agree with the amount of \$104,064,500 shown in the Treasury Bills Register. The difference of \$10,059,540 has been brought to the attention of the Accountant General for adjustment.

69. **Erroneous Payments.** The figure of \$89,252 remained static throughout the year. The Accountant General has been requested to state whether this account has since been cleared.

70. **Balance on Current and Capital Accounts.** The net deficit subject to my comments at paragraphs 61, 62, 63, 71, 130 and 165 stood at \$138,383,575 at the close of the Financial year as set out in the table hereunder:—

	Current	Capital	Total
Surplus (Deficit) as at 31.12.73	(\$ 55,936,653)	(\$103,517,466)	(\$159,454,119)
<b>Out-turn Year of Account:</b>			
Revenue	\$303,804,947	\$103,325,378	\$407,130,325
Expenditure	256,666,405	129,269,315	385,935,720
	\$ 47,138,542	(\$ 25,943,937)	\$ 21,194,605
Less: Depreciation on Investments	124,061	—	124,061
	\$ 47,014,481	(\$ 25,943,937)	(\$ 21,070,544)
Surplus (Deficit) as at 31.12.74	(\$ 8,922,172)	(\$129,461,403)	(\$138,383,575)

71. The deficit on the Capital Account was understated by the sum of \$629,253 relating to the net over-issues in respect of grants and loans obtained from the British Government.

72. Receipts other than cash from certain aid donors were not brought to account under the appropriate heads and subheads in the Revenue Statements and Appropriation Accounts of several Ministries. Similarly revenue and expenditure on projects under USAID PL480 - Title I - Sales Agreement were not brought to account under the Capital Account. The receipts still formed part of the Deposits Fund

73. The original estimates for the year projected a total deficit of \$26,006,566 (a deficit of \$18,773,772 on Current Account and a deficit of \$7,232,794 on Capital Account). The actual out-turn of the accounts revealed a net surplus of \$21,070,545 (a surplus of \$47,014,481 on Current Account and a deficit of \$25,943,936 on Capital Account).



## CONTINGENCIES FUND

### CONTROL OF FUND

74. This Fund established by way of issues 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. The authorised limit of the Fund as at 31st December, for the financial year 1972 as well as the financial year 1973 was \$2 million. However by Resolution No. XXXVI passed by the National Assembly on 12th June, 1974 the authorised limit was increased to an amount not exceeding in the aggregate two per cent of the estimated annual expenditure of the last preceding financial year as shown in the annual estimates of revenue and expenditure approved by the National Assembly with respect to that year. The amount withdrawn from the Consolidated Fund and paid into the Contingencies Fund as at 31st December, 1974 was \$6,376,000 representing approximately two per cent of the estimated annual expenditure of \$318,804,515 for the financial year 1973.

### RECEIPTS AND PAYMENTS

#### RECEIPTS

##### 1972

75. The sum of \$5,557,284 was received during the financial year consequent upon the passing by the National Assembly of Resolutions approving of Schedules of Additional Provision on the Current and Capital Estimates. Of this amount the sum of \$1,874,375 represented repayment of outstanding advances as at 31st December, 1971. As mentioned at paragraph 42 of my 1971 Annual Report the authority for the repayment of the amount of \$11,985 was not seen.

##### 1973

76. The sum of \$4,883,978 was received during the financial year consequent upon the passing by the National Assembly of Resolutions approving of Schedules of Additional Provision on the Current and Capital Estimates. Of this amount the sum of \$1,818,958 represented repayment of outstanding advances as at 31st December, 1972.

##### 1974

77. Of the amount of \$14,933,764 received during the financial year the sum of \$14,853,764 was authorised by Resolutions passed by the National Assembly approving of Schedules of Additional Provision on the Current and Capital Estimates. The difference of \$80,000 representing an advance authorised by the Minister of Finance was repaid from the General Account. Of the amount received by the Fund, the sum of \$1,605,605 represented repayment of outstanding advances as at 31st December, 1973.

**PAYMENTS****1972 - 1974**

78. Advances were made during the relevant financial year on the authority of the Minister of Finance, to defray unforeseen and urgent expenditure for which no provision existed and also in respect of expenditure which would have caused an excess on the sum provided for a service by the respective Appropriation Act as follows:—

1972	—	\$ 5,501,867
1973	—	\$ 4,670,625
1974	—	\$12,205,514

**BALANCE SHEET****1972**

79. **Bank Reconciliation.** A Bank Reconciliation Statement as at 31st December, 1972 in support of the balance shown in the Cash Book was not produced for audit examination. The accuracy of the amount of \$181,042 shown on the Balance Sheet has therefore not been established.

80. **Advances.** The sum of \$1,818,958 was repaid in 1973 consequent upon the passing by the National Assembly on 15th February, 1973 of Resolution No. XV approving of Schedules of Supplementary Provision on the Current and Capital Estimates.

**1973**

81. **Bank Reconciliation.** A Bank Reconciliation Statement as at 31st December, 1973 in support of the balance in the Cash Book was not produced for audit examination. The accuracy of the amount of \$394,395 shown on the Balance Sheet has therefore not been established.

82. **Advances.** The sum of \$1,525,605 was repaid in 1974 consequent upon the passing by the National Assembly on 18th February, 1974 of Resolution No. XXVII approving of Schedules of Supplementary Provision on the Current and Capital Estimates. This sum however did not include an advance of \$80,000 authorised by the Minister of Finance in 1973 which was repaid from the General Account in 1974.

**1974**

83. **Bank Reconciliation.** A Bank Reconciliation Statement as at 31st December, 1974 in support of the balance in the Cash Book was not produced for audit examination. The accuracy of the amount of \$3,122,645 shown on the Balance Sheet has therefore not been established.

84. **Advances.** The sum of \$3,253,355 was repaid in 1975 consequent upon the passing by the National Assembly on 25th June, 1975 of Resolution No. LXIV approving of Schedules of Supplementary Provision on the Current and Capital Estimates.



## DEPOSITS FUND

### CONTROL OF FUND

85. The accounts of the Deposits Fund are under the control of the Accountant General. This Fund is operated in accordance with the provisions of Section 23 of the Financial Administration and Audit Act. A Permanent Secretary or Head of Department, as the case may be is however, required to keep a record of all transactions pertaining to each account which relates to the Ministry or Department. The Permanent Secretary/Head of Department is also required to reconcile his records with the account maintained by the Accountant General for the purpose of ensuring that it has been properly and accurately kept and also for ensuring that it is cleared promptly or the amount in the account is applied for the purpose intended. In the absence of statements of reconciliation attesting to the accuracy of each individual account of the Fund it has not been established that the accounts have been properly kept.

### BALANCE SHEET

1972

86. Cash and Bank Balances on Fund. Subject to the comments at paragraphs 22, 87 and 88 and on the settlement of the amounts due by and to the General Account and the amount due to the Consolidated Fund, the cash and bank balances on this Fund should have been overdrawn by \$3,033,302 as shown in the table below.

	Cash and Bank Balance as per Balance Sheet	\$10,717,920
Add:	Due by General Account	67,354,768
		<u>\$78,072,688</u>
Deduct:	Due to General Account	\$76,017,340
	Due to Consolidated Fund	<u>5,088,650</u>
		<u>81,105,990</u>
		<u>(\$ 3,033,302)</u>

87. It has been observed that the amount of \$10,717,920 does not agree with the balance of \$22,824,848 shown in the related ledger account of the Deposits Fund. The Accountant General has been requested to explain the difference of \$12,106,928.

88. Balance on Accountant General Account - 401 (Note 1). A Bank Reconciliation Statement as at 31st December, 1972, in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the bank balance of \$8,980,648 has therefore not been established.

89. Balance on Ministry of Communications Account (Note 1). A certified statement of the Cash and Bank Balances as shown in the accounts of the Ministry of Communications as at 31st December, 1972 was not produced for audit examination. In the circumstances, the total of \$1,584,638 representing Cash and Bank Balances shown in the Public Accounts for 1972 has not been verified.

90. Balances on Accountant General Account - 101 and on Royal Bank of Canada (Note 1). Information has again been 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 inspection.

91. **Imprest (Note 1).** The balance of \$27,800 relating to the Imprest Account operated by the Ministry of Communications does not agree with the accumulated balance of \$156,582 in the Statement of Balances of the Deposits Fund. An explanation has been requested.

92. **Advances-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 \$18,056,242 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 126%.

93. **Advances - Personal (Note 2).** The Statement of Personal Advances submitted by the Accountant General reflected 1,241 accounts with credit balances totalling \$496,994, 1,957 accounts with static debit balances totalling \$1,397,153 and 2,186 accounts with static credit balances totalling \$684,850. There were also 64 accounts with debit balances totalling \$514,791 and 283 accounts with credit balances totalling \$208,028 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.

94. **Advances - Other Governments and Administrations (Note 2).** The Statement relating to these advances revealed 38 accounts with debit balances totalling \$1,346,371 and 16 accounts with credit balances totalling \$138,243. These accounts included 20 accounts with debit balances totalling \$697,304 and 12 accounts with credit balances totalling \$99,184 which remained static throughout the year. Information has been sought regarding the action taken to settle the outstanding net balances of \$1,208,128.

95. **Advances - 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 both debit and credit balances as well as certain 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. It has been observed that the balance shown as owing by the Transport and Harbours Department does not agree with the balance shown in the accounts of that organisation.

96. **Advances - Miscellaneous (Note 2).** There were 127 accounts with debit balances totalling \$6,762,650 and 195 with credit balances totalling \$3,521,638. Of these accounts 85 with debit balances totalling \$2,900,570 and 147 with credit balances totalling \$1,577,166 remained static throughout the year. It is essential that the balances on these accounts be reconciled and adjusted. It has been observed that there is a balance of \$1,212,118 as at 31st December, 1972 relating to payments made by Post Office Department on behalf of Ministries/Departments. Information has been sought regarding the action taken to clear this amount.

97. **Deposits – Other Governments and Administrations (Note 4).** The Statement of Deposits in respect of other Governments and Administrations revealed 11 accounts with debit balances totalling \$432,656 and 11 accounts with credit balances totalling \$995,092. Of the accounts with debit balances, 8 with balances totalling \$384,112 remained static throughout the year. Action should be taken to clear the balances on the accounts.

98. **Deposits – Statutory Bodies (Note 4).** The Statement of Deposits in respect of Statutory Bodies submitted by the Accountant General reflected 6 accounts with debit balances totalling \$851,885 and 14 with credit balances totalling \$252,014 of which 5 accounts with debit balances totalling \$758,543 and 11 with credit balances totalling \$211,699 remained static throughout the year. Information has been sought as regards the reasons for debit balances appearing in the accounts.

99. **Deposits – General (Note 4).** The Statement of General Deposits submitted by the Accountant General revealed that there were 488 accounts with debit balances totalling \$11,546,955 of which 368 accounts with balances totalling \$2,246,621 remained static throughout the year. There were also 681 accounts with credit balances totalling \$24,124,359 of which 452 accounts with balances totalling \$7,483,586 remained static throughout the year. Information has been sought as regards the reasons for debit balances appearing in the accounts.

100. **Deposits made for Investments (Note 5).** The Statement of Deposits for Investments submitted by the Accountant General revealed 17 accounts with debit balances totalling \$6,050,799 and 53 with credit balances totalling \$36,075,548, of which 15 accounts with debit balances totalling \$1,932,359 and 26 with credit balances totalling \$2,049,336 remained static throughout the year. There were also 27 accounts, the description of which was not stated. The unsatisfactory state of these accounts has been brought to the attention of the Accountant General for reconciliation and adjustment.

101. **Deposits Invested (Note 5).** The Statement prepared by the Accountant General detailing the portfolio of each Special Fund shows the total Ledger Value of the investments as \$28,835,261 whereas the balance on the General Ledger Account of the Public Accounts is \$27,541,778. The difference of \$1,293,483 has been brought to the attention of the Accountant General for reconciliation and adjustment.

102. **Due by and to the General Account.** The amount of \$67,354,768 shown on the Balance Sheet of the Deposits Fund as due by the General Account differed from the amount of \$63,593,035 stated as due to the Deposits Fund on the Balance Sheet of the General Account. Also the amount of \$76,017,340 shown on the Balance Sheet of the Deposits Fund as due to the General Account differed from the amount of \$74,798,631 stated as due by the Deposits Fund on the Balance Sheet of the General Account. The differences of \$3,761,733 and \$1,218,709 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment. It has been observed that the amount of \$67,354,768 does not agree with the total balance of \$55,220,039 shown on the two related ledger accounts of the Deposits Fund. The Accountant General has been requested to explain the difference of \$12,134,729.

103. **Due to the Consolidated Fund.** The accuracy of the amount of \$5,088,650 shown as due to the Consolidated Fund is subject to my comment at paragraph 22 above.

1973.

104. **Cash and Bank Balances of Fund.** Subject to the comments at paragraphs 25, 105 and 106 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 have been \$566,547 as shown in the table below.

	Cash and Bank Balances as per Balance Sheet		\$10,972,696
<b>Add:</b>	Due by General Account		<u>36,240,997</u>
			\$47,213,693
<b>Less:</b>	Due to General Account	\$41,651,288	
	Due to Consolidated Fund	<u>4,995,858</u>	<u>\$46,647,146</u>
			<u>\$ 566,547</u>

It has been observed that the amount of \$10,972,696 does not agree with the balance of \$46,916,829 shown on the related ledger account of the Deposits Fund. The Accountant General has been requested to explain the difference of \$35,944,133.

105. **Balance on Accountant General Account — 401 (Note 1).** A Bank Reconciliation Statement as at 31st December, 1973 in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the Bank Balance of \$9,104,927 has therefore not been established.

106. **Balance on Ministry of Communications Account (Note 1).** A Statement of the Cash and Bank Balances as shown in the accounts of the Ministry of Communications as at 31st December, 1973 was not produced for audit examination. In the circumstances the total of \$1,731,292 representing Cash and Bank balances shown in the Public Accounts for 1973 has not been verified.

107. **Balances on Accountant General Account — 101 and on Royal Bank of Canada (Note 1).** Information has again been 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.

108. **Imprest (Note 1).** The balance of \$11,644 relates to the Imprest Account operated by the Ministry of Communications and does not agree with the accumulated balance of \$157,396 in the Statement of Balances of the Deposits Fund. An explanation has been requested.

109. **Advances — 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 \$23,054,607 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 194%.

110. **Advances — Personal (Note 2).** The Statement of Personal Advances submitted by the Accountant General reflected 992 accounts with credit balances totalling \$528,240, 2,491 accounts with static debit balances totalling \$1,672,690 and 3,002 with static credit balances totalling \$880,395. There were also 65 accounts with debit balances totalling \$514,915 and 295 accounts with credit balances totalling \$215,097 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.

111. **Advances — Other Governments and Administrations (Note 2).** The Statement relating to these advances revealed 39 accounts with debit balances totalling \$1,439,701 and 16 accounts with credit balances totalling \$344,838. These accounts included 21 accounts with debit balances totalling \$705,683 and 12 accounts with credit balances totalling \$94,498 which remained static throughout the year. Information has been sought regarding the action taken to settle the outstanding net balance of \$1,094,863.

112. **Advances — 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 both debit and credit balances as well as 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 have been brought to the attention of the Accountant General for reconciliation and adjustment. It has been observed that the balance shown as owing by the Transport and Harbours Department does not agree with the balance shown in the accounts of that organisation.

113. **Advances — Miscellaneous (Note 2).** There were 160 accounts with debit balances totalling \$11,740,868 and 198 with credit balances totalling \$3,349,633. Of these accounts 89 accounts with debit balances totalling \$2,960,026 and 168 with credit balances totalling \$1,493,907 remained dormant throughout the year. It is essential that the balances on these accounts be reconciled and adjusted as early as possible. It has been observed that there is a balance of \$2,071,501 as at 31st December, 1973 relating to payments made by the Post Office Department on behalf of other Ministries/Departments. Information has been sought regarding the action taken to clear this amount.

114. **Deposits — Other Governments and Administrations (Note 4).** The Statements of Deposits in respect of other Governments and Administrations revealed 11 accounts with debit balances totalling \$756,618 and 12 accounts with credit balances totalling \$1,267,382. Action should be taken to clear the balances on the accounts.

115. **Deposits — Statutory Bodies (Note 4).** The Statement of Deposits in respect of Statutory Bodies submitted by the Accountant General reflected 8 accounts with debit balances totalling \$827,980 and 14 with credit balances totalling \$2,327,279 of which 5 accounts with debit balances totalling \$758,543 and 9 with credit balances totalling \$194,980 remained static throughout the year. Information has been sought as to the reasons for debit balances appearing in the accounts.



116. **Deposits — General (Note 4).** The Statements of General Deposits submitted by the Accountant General revealed that there were 511 accounts with debit balances totalling \$13,245,788 of which 392 accounts with balances totalling \$2,784,703 remained static throughout the year. There were also 715 accounts with credit balances totalling \$28,210,786 of which 486 accounts with balances totalling \$8,172,785 remained static throughout the year. Information has been sought as regards the reasons for debit balances appearing in the accounts.

117. **Deposits made for Investments (Note 5).** The Statement of Deposits for Investments submitted by the Accountant General revealed 17 accounts with debit balances totalling \$4,240,816 and 55 with credit balances totalling \$38,178,690 of which 12 accounts with debit balances totalling \$129,010 and 33 with credit balances totalling \$2,924,399 remained static throughout the year. There were also 27 accounts, the description of which was not stated. The unsatisfactory state of these accounts has been brought to the attention of the Accountant General for reconciliation and adjustment.

118. **Deposits Invested (Note 5).** The Statement prepared by the Accountant General detailing the portfolio of each Special Fund shows the total Ledger Value of the investments as \$26,672,392 whereas the balance on the General Ledger Account of the Public Accounts is \$27,291,778. The difference of \$619,386 has been brought to the attention of the Accountant General for reconciliation and adjustment.

119. **Due by and to the General Account.** The amount of \$36,240,997 shown on the Balance Sheet of the Deposits Fund as due by the General Account differed from the amount of \$35,684,370 stated as due to the Deposits Fund on the Balance Sheet of the General Account. Also the amount of \$41,651,288 shown on the Balance Sheet of the Deposits Fund as due to the General Account differed from the amount of \$40,689,730 stated as due by the Deposits Fund on the Balance Sheet of the General Account. The differences of \$556,627 and \$961,558 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment. It has been observed that the amount of \$36,240,997 does not agree with the balance of \$285,221 shown in the ledger account of the Deposits Fund. The Accountant General has been requested to explain the difference of \$35,955,776.

120. **Due to the Consolidated Fund.** The accuracy of the amount of \$4,995,858 shown as due to the Consolidated Fund is subject to my comment at paragraph 25 above.

1974

121. **Cash and Bank Balances on Fund.** Subject to the comments at paragraphs 28, 122 and 123 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 have been \$15,205,909 as shown in the table below:—

	Cash and Bank Balance as per Balance Sheet	\$22,825,129
<b>Add:</b>	Due by General Account	<u>31,727,769</u>
		\$54,552,898
<b>Less:</b>	Due to General Account	\$34,306,411
	Due to Consolidated Fund	<u>5,040,578</u>
		<u>\$39,346,989</u>
		<u>\$15,205,909</u>

It has been observed that the amount of \$22,825,129 does not agree with the balance of \$46,717,284 shown in the related ledger account of the Deposits Fund. The Accountant General has been requested to explain the difference of \$23,892,155.

122. **Balance on Accountant General Account – 401 (Note 1).** A Bank Reconciliation Statement for December, 1974 in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the Bank Balance of \$18,931,648 has therefore not been established.

123. **Balance on Ministry of Communications Account (Note 1).** A Statement of the Cash and Bank Balances as shown in the accounts of the Ministry of Communications as at 31st December, 1974 was not produced for audit examination. In the circumstances the total of \$3,756,905 representing Cash and Bank balances shown in the Public Accounts for 1974 has not been verified.

124. **Balances on Accountant General Account – 101 and on Royal Bank of Canada (Note 1).** Information has again been sought regarding the action taken to close the Accountant General Account No. 101 with the 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.

125. **Imprest (Note 1).** The balance of \$11,743 relates to the Imprest Account operated by the Ministry of Communications and does not agree with the accumulated balance of \$157,494 in the Statement of Balances of the Deposits Fund. An explanation has been requested.

126. **Advances – 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 \$31,324,240 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 291.5%.

127. **Advances – Personal (Note 2).** The Statement of Personal Advances submitted by the Accountant General reflected 841 accounts with credit balances totalling \$611,138, 3,129 accounts with static debit balances totalling \$2,328,864 and 3,962 with static credit balances totalling \$1,282,734. There were also 68 accounts with debit balances totalling \$578,236 and 307 accounts with credit balances totalling \$274,458 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.

128. **Advances – Other Governments and Administrations (Note 2).** The statement relating to these advances revealed 40 accounts with debit balances totalling \$1,433,850 and 16 accounts with credit balances totalling \$397,343. These accounts included 21 accounts with debit balances totalling \$695,740 and 10 accounts with credit balances totalling \$53,882 which remained static throughout the year. Information has been sought regarding the action taken to settle the outstanding net balance of \$1,036,507.

129. **Advances – 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 both debit and credit balances as well as 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 have been brought to the attention of the Accountant General for reconciliation and adjustment. It has been observed that the balance shown as owing by the Transport and Harbours Department does not agree with the balance shown in the accounts of that organisation.

130. **Advances – Miscellaneous (Note 2).** There were 160 accounts with debit balances totalling \$13,559,529 and 218 with credit balances totalling \$4,586,950. Of these accounts 122 with debit balances totalling \$3,769,879 and 181 with credit balances totalling \$1,777,953 remained dormant throughout the year. It is essential that the balances on these accounts be reconciled and adjusted as early as possible. It has been observed that there is a balance of \$4,496,185 as at 31st December, 1974 relating to payments made by the Post Office Department on behalf of Ministries/Departments. Information has been sought regarding the action taken to clear this account.

131. **Deposits – Other Governments and Administrations (Note 4).** The Statements of Deposits in respect of other Governments and Administrations revealed 14 accounts with debit balances totalling \$3,516,793 and 15 accounts with credit balances totalling \$2,000,103. Action should be taken to clear the balances on the accounts.

132. **Deposits – 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 \$788,968 and 15 with credit balances totalling \$2,598,086 of which 6 accounts with debit balances totalling \$788,143 and 12 with credit balances totalling \$2,324,298 remained static throughout the year. Information has been sought as to the reasons for debit balances appearing under this Deposit Account.

133. **Deposits – General (Note 4).** The Statements of General Deposits submitted by the Accountant General revealed that there were 527 accounts with debit balances totalling \$14,043,219, of which 432 accounts with balances totalling \$2,250,804 remained static throughout the year. There were also 771 accounts with credit balances totalling \$53,643,777 of which 536 accounts with balances totalling \$9,117,377 remained static throughout the year. Information has been sought as regards the reasons for debit balances appearing in the accounts.

134. **Deposits made for Investments (Note 5).** The Statement of Deposits for Investments submitted by the Accountant General revealed 22 accounts with debit balances totalling \$4,538,509 and 77 accounts with credit balances totalling \$36,400,459 of which 14 accounts with debit balances totalling \$4,216,195 and 39 with credit balances totalling \$20,379,607 remained static throughout the year. The unsatisfactory state of these accounts has been brought to the attention of the Accountant General for reconciliation and adjustment.



135. **Deposits Invested (Note 5).** The Statement prepared by the Accountant General detailing the portfolio of each Special Fund shows the total Ledger Value of the investments as \$25,276,492 whereas the balance on the General Ledger Account of the Public Accounts was \$25,224,786. The difference of \$51,706 has been brought to the attention of the Accountant General for reconciliation and adjustment.

136. **Due by and to the General Account.** The amount of \$31,727,769 shown on the Balance Sheet of the Deposits Fund as due by the General Account differs from the amount of \$27,587,549 stated as due to the Deposits Fund on the Balance Sheet of the General Account. Also the amount of \$34,306,411 shown on the Balance Sheet of the Deposits Fund as due to the General Account differs from the amount of \$33,446,506 stated as due by the Deposits Fund on the Balance Sheet of the General Account. The differences of \$4,140,220 and \$859,905 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment. It has been observed that the amount of \$31,727,769 does not agree with the net balance of \$7,823,871 shown on the two related ledger accounts of the Deposits Fund. The Accountant General has been requested to explain the difference of \$23,903,898.

137. **Due to the Consolidated Fund.** The accuracy of the amount of \$5,040,578 shown as due to the Consolidated Fund is subject to my comment at paragraph 28 above.

#### RECONCILIATION OF DEPOSITS FUND ACCOUNTS

1972 - 1974

138. 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 Ministries/Departments were not reconciled with the accounts at the Accountant General's Department. In the circumstances the balances of the accounts shown on the Balance Sheet of the Deposits Fund have not been verified. The reconciliation of the accounts should be given urgent attention in order to establish their correctness.

#### GENERAL ACCOUNT

#### CONTROL OF ACCOUNT

139. This Account has been administratively established and is under the control of the Accountant General.

#### BALANCE SHEET

1972

140. **Cash and Bank Balances.** It has been observed that the total of the Cash and Bank Balances of \$437,798,032 does not agree with the balance of \$109,895,664 shown in the relevant ledger account of the General Account. The Accountant General has been requested to explain the difference of \$327,902,368. Differences have also been observed between certain Sub-Accounting Ministries' Cash and Bank Balances (Note 1) and those in the Sub-Accountants' Cash Books.

**141. Bank Reconciliation.** The Bank Reconciliation Statements as at 31st December, 1972 in respect of the amount of \$191,469,279 relating to the Accountant General for General Account bank account 405 and the amount of \$237,846,809 on the Accountant General for Non Sub-Accounting Ministries/Departments bank account 402 were not produced for audit examination. The Bank Reconciliation Statement as at 31st December, 1972 in respect of the main bank account operated by the Permanent Secretary, Ministry of Agriculture and those relating to the Sub-Treasuries at Maharuma and Lethem were also not produced for audit examination. In the circumstances the balances on the abovementioned accounts listed at Note 1 to the Balance Sheet were not verified.

**142. Amount of \$70,111 (Note 1).** An explanation has been sought regarding the amount of \$70,111 appearing since 1971 as part of the Cash and Bank Balances and against which no description was shown.

**143. Imprest Accounts (Note 1).** The records relating to Imprest Accounts were not properly maintained as there were 68 accounts with debit balances totalling \$1,798,394 and 75 accounts with credit balances totalling \$2,162,456. There is a difference of \$53,811 between the net balance of \$364,062 shown on the Statement of Imprests and the Balance Sheet balance of \$417,873. This matter has been brought to the attention of the Accountant General for reconciliation and adjustment. 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-retired or over-retired 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 Registers of Imprests were not properly maintained by the Accountant General and Ministries with Sub-Imprest Holders.

**144. Ministries Paymasters' Accounts (Note 1).** The amount shown as outstanding under Ministries Paymasters' Accounts is \$2,349,947. The Statement of Balances relating to the General Account submitted by the Accountant General showed 7 accounts without description consisting of 4 accounts with debit balances totalling \$21,993 and 3 with credit balances totalling \$5,495 all of which remained dormant throughout the year.

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

**146. Erroneous Payments.** The amount of \$3,677 was brought forward from the 1971 accounts. The Accountant General has been requested to state the action taken to close the account.

**147. Due by and to the Deposits Fund.** The accuracy of the amounts of \$74,798,631 and \$63,593,035 due by and to the Deposits Fund respectively is subject to my comment at paragraph 102 above. It has been observed that the balance of \$63,593,035 does not agree with the total balance of \$51,458,306 shown on the two related ledger accounts of the General Account. The Accountant General has been requested to explain the difference of \$12,134,729. It has been further observed that included in the sum of \$63,593,035, is an amount of \$9,740,820 shown as Reimbursement of Expenditure paid by the Deposits Fund (Note 2) which should be paid by the General Account into the Deposits Fund. However the latter amount is shown under

the Remittances Account in the General Ledger of the General Account. An examination of the transactions of this ledger account revealed that expenditure met by the Ministry of Communications from the Deposits Fund was transferred to the credit of the Remittances Account but there was no corresponding debit on the Remittances Account. At 31st December, 1972 the balance of \$19,998,793 on the Remittance Account should have been shown as an asset in the Balance Sheet of the General Account. According to the Accounts the amount which should have been reflected as at 31st December, 1972 in the General Account as due to the Deposits Fund in respect of reimbursement of expenditure paid by the Deposits Fund should have been \$29,739,613 instead of \$9,740,820. Consequently the amount of \$63,593,035 due to the Deposits Fund has been understated by \$19,998,793. This matter has been brought to the attention of the Accountant General for adjustment. Information has also been sought as to the action taken to pay in to the General Account the amount due by the Deposits Fund and to pay out from the General Account the amount due to the Deposits Fund.

148. **Due to the Consolidated Fund.** The accuracy of the amount of \$409,214,491 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. It has been observed that the balance of \$409,214,491 does not agree with the total balance of \$95,373,326 shown on the two related ledger accounts of the General Account. The Accountant General has been requested to explain the difference of \$313,841,165. Information has also been sought as to the action taken to pay in to the Consolidated Fund, the amount due by the General Account.

149. **Current and Capital Vote Accounts.** The accuracy of the balances on these two accounts totalling \$37,973,978 (Current Vote Account \$14,994,743 and Capital Vote Account \$22,979,235) is subject to my comment at paragraph 23.

#### 1973

150. **Cash and Bank Balances.** It has been observed that the total cash and bank balances of \$545,715,529 does not agree with the balance of \$145,767,568 shown in the relevant ledger account of the General Account. The Accountant General has been requested to explain the difference of \$399,947,961. Differences have been observed between Cash and Bank Balances (Note 1) of certain Sub-Accounting Ministries and an Overseas Sub-Treasury and those in the Sub-Accountants' Cash Books.

151. **Bank Reconciliation.** The Bank Reconciliation Statements as at 31st December, 1973 in respect of the amounts of \$227,033,253 relating to the Accountant General for General Account Bank Account 405 and \$307,395,470 on the Accountant General for Non Sub-Accounting Ministries/Department Bank Account 402 were not produced for audit examination. The Bank Reconciliation Statement as at 31st December, 1973 in respect of the main bank account operated by the Permanent Secretary, Ministry of Agriculture and those relating to the Sub-Treasuries at Mabaruma and Lethem were also not produced for audit examination. In the circumstances the balances on the abovementioned accounts listed at Note 1 to the Balance Sheet were not verified.

152. **Amount of \$70,111 (Note 1).** An explanation has been sought regarding the amount of \$70,111 appearing since 1971 as part of the Cash and Bank Balances and against which no description was shown.

153. **Imprest Accounts (Note 1).** The records relating to Imprest Accounts were not properly maintained as there were 71 accounts with debit balances totalling \$2,335,510 and 81 accounts with credit balances totalling \$2,122,256. There is a difference of \$36,841 between the net balance of \$213,255 shown on the Statement of Imprests and the Balance Sheet balance of \$176,414. This matter has been brought to the attention of the Accountant General for reconciliation and adjustment. In the absence of honour certificates it could not be determined whether all Standing Imprests were accounted for. A number of the Imprests were either short-retired or over-retired 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 the accounts was not shown in respect of amounts shown on the Statement of Imprest. The Registers of Imprests were not properly maintained by the Accountant General and by Ministries with Sub-Imprest Holders.

154. **Remittances Account (Note 1).** It has been observed that there was a debit balance of \$2,796,756 on the Remittances Account. There were 10 accounts with debit balances totalling \$3,263,501 and 9 accounts with credit balances totalling \$466,745. As the Remittances Account should normally show a 'nil' balance, information has been sought regarding the action taken to clear the account.

155. **Ministries Paymasters' Accounts (Note 1).** The amount shown as outstanding under Ministries Paymasters' Accounts is \$5,008,569. The Statement of Balances relating to the General Account submitted by the Accountant General showed 11 accounts without description of which 6 accounts showed debit balances totalling \$679,505 and 5 showed credit balances totalling \$42,115. Of these 3 accounts with debit balances totalling \$22,562 and 2 accounts with credit balances totalling \$5,914 remained static throughout the year. The Accountant General has been requested to take action to clear these balances.

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

157. **Erroneous Payments.** The amount of \$3,677 was brought forward from the 1972 accounts. The Accountant General has been requested to state the action taken to close the account.

158. **Due by and to the Deposits Fund.** The accuracy of the amounts of \$40,689,730 and \$35,684,370 due by and to the Deposits Fund respectively is subject to my comment at paragraph 119 above. It has been observed that the amount of \$35,684,370 does not agree with the balance of \$271,406 on the ledger account of the General Account. The Accountant General has been requested to explain the difference of \$35,955,776. Information has also been sought as to the action taken to pay in to the General Account the amount due by the Deposits Fund and to pay out from the General Account the amount due to the Deposits Fund.

159. **Due to the Consolidated Fund.** The accuracy of the amount of \$529,399,418 due to the Consolidated Fund is subject to my comment at paragraph

25. Of this amount the figure of \$244,524 relating to the Inter-Ministries Clearance Accounts (Note 3) remained static during the year. It has been observed that the balance of \$529,399,418 does not agree with the total balance of \$173,388,972 shown on the two related ledger accounts of the General Account. The Accountant General has been requested to explain the difference of \$356,010,446. Information has also been sought as to the action taken to pay into the Consolidated Fund the amount due by the General Account.

160. **Current and Capital Vote Accounts.** The accuracy of the balances on these two accounts totalling \$19,719,664 (Current Vote Account \$15,011,317 and Capital Vote Account \$34,730,981) is subject to my comment at paragraph 26.

1974.

161. **Cash and Bank Balances.** It has been observed that the total cash and bank balances of \$275,046,738 does not agree with the credit balance of \$27,701,908 shown in the relevant ledger account of the General Account. The Accountant General has been requested to explain the difference of \$302,748,726. A difference has also been observed between the Cash and Bank Balances of an Overseas Sub-Treasury and the balance in the Sub-Accountant's Cash Book. Information was not produced by certain Sub-Accounting Ministries in support of the Statement of Cash and Bank Balances prepared by the Accountant General.

162. **Bank Reconciliation.** The Bank Reconciliation Statements at at 31st December, 1974 in respect of the amount of \$276,876,339 relating to the Accountant General for General Account Bank Account 405 and the credit balance of \$25,166,360 on the Accountant General for Non Sub-Accounting Ministries/Departments Bank Account 402 were not produced for audit examination. The Bank Reconciliation Statement as at 31st December, 1974 in respect of the main bank account operated by the Permanent Secretary, Ministry of Agriculture and those relating to the Sub-Treasuries at Mabaruma and Lethem were also not produced for audit examination. In the circumstances, the balances on the abovementioned accounts listed at Note 1 to the Balance Sheet were not verified.

163. **Amount of \$70,111 (Note 1).** An explanation has been sought regarding the amount of \$70,111 appearing since 1971 as part of the Cash and Bank Balances and against which no description was shown.

164. **Imprest Accounts (Note 1).** The records relating to imprest accounts were not properly maintained as there were 75 accounts with debit balances totalling \$3,139,269 and 82 accounts with credit balances totalling \$2,137,491. Of these 47 accounts with debit balances totalling \$58,850 and 5 accounts with credit balances totalling \$171,649 remained static throughout the year. There is a difference of \$36,841 between the net balance of \$1,001,778 shown on the Statement of Imprests and the Balance Sheet balance of \$964,937. These matters have been brought to the attention of the Accountant General for reconciliation and adjustment. In the absence of honour certificates it could not be determined whether all Standing Imprests were accounted for. A number of the Imprests were either short-retired or over-retired 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. Registers of Imprests were not properly maintained by the Accountant General and by Ministries with Sub Imprest Holders.



165. **Ministries Paymasters' Accounts (Note 1).** The amount shown as outstanding under Ministries Paymasters' Accounts is \$5,733,377. The Statement of Balances relating to the General Account submitted by the Accountant General shows 13 accounts without description consisting of 7 accounts with debit balances totalling \$853,140 and 6 with credit balances totalling \$230,302. Of the 13 accounts 5 with debit balances totalling \$238,371 and 5 with credit balances totalling \$42,115 remained static throughout the year.

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

167. **Erroneous Payments.** The amount of \$5,536 on this account shows an increase of \$1,859 over the 1973 figure. The Accountant General has been requested to state the action taken to close the account.

168. **Due by and to the Deposits Fund.** The accuracy of the amounts of \$33,446,506 and \$27,587,549 due by and to the Deposits Fund respectively is subject to my comment at paragraph 136 above. It has been observed that the balance of \$27,587,549 does not agree with the net balance of \$3,683,651 shown on the two related ledger accounts of the General Account. The Accountant General has been requested to explain the difference of \$23,903,898. It has been further observed that the incorrect manner of treating the amount to be reimbursed the Deposits Fund in respect of payments made from that Fund by the Ministry of Communications as mentioned at paragraph 147 above, occurred again in 1974. Consequently the balance of \$3,621,637 on the Remittances Account has not been shown as an asset in Balance Sheet of the General Account. The amount shown as Reimbursement of the Expenditure paid by the Deposits Fund (Note 2) to be reimbursed that Fund should have been \$12,550,972 instead of \$8,929,335. The amount of \$8,929,335 due to the Deposits Fund has therefore been understated by \$3,621,637. This matter has been brought to the attention of the Accountant General for adjustment. Information has also been sought as to the action taken to pay in to the General Account the amount due by the Deposits Fund and pay out from the General Account the amount due to the Deposits Fund.

169. **Due to the Consolidated Fund.** The accuracy of the amount of \$267,168,003 due to the Consolidated Fund is subject to my comment at paragraph 28. Of this amount the figure of \$244,524 relating to the Inter Ministries Clearance Accounts (Note 3) remained static during the year. It has been observed that the amount of \$267,168,003 does not agree with the net balance of \$4,978,511 shown on the two related ledger accounts of the General Account. The Accountant General has been requested to explain the difference of \$272,146,514. Information has also been sought as to the action taken to pay in to the Consolidated Fund, the amount due by the General Account.

170. **Current and Capital Vote Accounts.** The accuracy of the balances on these two accounts totalling \$11,321,710 (Current Vote Account \$13,976,598 and Capital Vote Account \$25,298,308) is subject to my comment at paragraph 29.

## RECONCILIATION OF ACCOUNTS

1972 - 1974

171. 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 the balances shown on the Balance Sheet of the General Account have not been verified.

### STATEMENT OF ASSETS AND LIABILITIES

#### Accounting Procedures

#### Control over Receipts and other Controlled Forms

1972 - 1974

172. Certain changes were made in the accounting procedures with effect from 1st January, 1974 whereby Daily Collectors' Cash Book/Statements were required to be submitted to the Accountant General instead of Half-monthly Collectors' Cash Book/Statements for incorporation in the accounts of the Consolidated Fund and Deposits Fund.

The control over receipt books and other controlled forms as reported at paragraph 77 of my Annual Report for 1971 did not improve during the financial years 1972 - 1974. The unsatisfactory features range from the non-presentation of receipt 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

1972 - 1974

173. 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

1972 - 1974

174. For the purpose 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. The total of the short-term borrowings as at 31st December for each of the financial years is as follows:—

1972

Net Overdraft Bank of Guyana	\$ 6,102,233
Treasury Bills (see comment at paragraph 41)	\$83,864,000
	<u>\$89,966,233</u>

The amount of \$89,966,233 represented approximately 43.7% of the estimated annual revenue of \$205,833,466 for the financial year 1971, an excess of approximately 23.7% over the prescribed limit.

1973

Treasury Bills (see comment at paragraph 54)	<u>\$136,251,000</u>
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The amount of \$136,251,000 represented approximately 60.3% of the estimated annual revenue of \$225,791,600 for the financial year 1972, an excess of approximately 40.3% over the prescribed limit.

1974

Net Overdraft Bank of Guyana	\$ 35,567,690
Treasury Bills (see comment at paragraph 68)	<u>\$104,064,500</u>
	<u>\$139,632,190</u>

The amount of \$139,632,190 represented approximately 44.7% of the estimated annual Revenue of \$312,340,224 for the financial year 1973, an excess of approximately 24.7% over the prescribed limit.

#### Liabilities not reflected in Statement of Assets and Liabilities

1972 - 1974

175. **Public Debt.** The outstanding balances of the related financial years as outlined at paragraphs 180, 191 and 198 have not been included in this Statement. A similar situation exists with regard to the Sinking Funds as mentioned at paragraphs 187, 197 and 203 established for the repayment of certain loans raised by the issue of stocks and debentures.

176. **Contingent Liabilities.** The contingent liabilities in respect of loans or credits guaranteed by the Government, detailed at Statement 12 - Statement of Outstanding Loans or Credits Guaranteed by the Government for each of the financial years are as follows:-

1972	-	\$ 6,099,135
1973	-	\$29,369,849
1974	-	\$47,458,866

#### Losses of Cash

1972 - 1974

177. A list of the cases of cash reported lost during each of the financial years 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**

1972

178. 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 of 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, amendment 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 Cap. 73:01 to borrow by means of advances from a Bank or by the issue of Treasury Bills as mentioned at paragraph 174.

179. The Bauxite Nationalisation Act 2 of 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 instalments 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**

180. A summary of the Public Debt outstanding at 31st December, 1972 is as follows:—

	Outstanding Balance at 31.12.71	Adjustments in 1972 (Decrease) Increase	Loans Raised in 1972	Loans Redeemed/ Repaid in 1972	Outstanding Balance at 31.12.72
	\$	\$	\$	\$	\$
(a) Perpetual Stock — External	259,653	485	—	—	260,138
(b) Long Term Borrowing					
(i) External Loans					
Funded	30,912,000	2,704,309	—	4,221,234	29,395,075
Unfunded					
U.K. Government	82,892,507	(700,584)	5,021,184	2,999,706	84,278,451
U.S.A.I.D.	55,493,912	6,031,924	7,867,524	63,075	69,390,285
Canadian	10,961,321	1,935,160	1,462,621	—	14,359,102
I.B.R.D.	4,016,854	341,968	4,114,154	—	8,972,876
I.D.A.	1,078,245	160,500	462,137	—	1,700,880
Alcan	106,900,000	12,848,142	—	—	119,748,142
Purchase of Properties	—	58,482	393,000	91,480	340,002
Others	2,515,795	327,212	—	614,474	2,028,533
(ii) Internal Loans					
Funded	67,167,991	(500,000)*	15,000,250	—	81,658,241
Unfunded —					
Purchase of Properties	—	—	1,799,566	—	1,799,566
Others	17,871,576	500,000*	8,372,900	2,391,154	24,353,322
<b>TOTAL—</b> Perpetual and Long Term	<b>579,859,852</b>	<b>24,182,548</b>	<b>44,493,336</b>	<b>10,321,123</b>	<b>438,214,613</b>

	Outstanding Balance at 31.12.71	Adjustments in 1972 (Decrease) Increase	Loans Raised in 1972	Loans Redeemed Repaid in 1972	Outstanding Balance at 31.12.72
(c) Short Term Borrowings	\$	\$	\$	\$	\$
Internal -					
Treasury Bills	64,994,354	-	404,389,000	381,467,340	85,895,756
Bank of Guyana Overdraft	2,795,534	-	-	2,795,534	-
Crown Agents J.C.F.	-	-	667,556	-	667,556
<b>TOTAL - Short Term Borrowings</b>	<b>67,789,790</b>		<b>405,056,556</b>	<b>384,262,874</b>	<b>86,563,312</b>
	445,649,642	24,182,548	449,549,892	394,604,167	522,777,925

In addition the sum of:-

- (a) \$81,375 (£15,585.58) British Guiana (Demerara Railway) Permanent Annuities were registered in the books of the Crown Agents.
- (b) \$4,980,136 relating to non-negotiable and non-interest bearing notes were issued to the following International Financial Institutions -
- |   |                    |
|---|--------------------|
| (i) International Bank for Reconstruction and Development | \$2,850,953        |
| (ii) International Development Association                | 1,458,000          |
| (iii) Caribbean Development Bank                          | 671,183            |
|   | <u>\$4,980,136</u> |

#### Translation of Foreign Currency Transactions

181. The amounts shown in the "Adjustments" column in the summary at paragraph 180 excluding those indicated by an asterisk, relate to differences in rates of exchange. As from 1972 the balances on the various categories of loans shown in the summary as well as the additional sums shown as footnotes thereto have been calculated by the Accountant General at the mid rates prevailing at 31st December, 1972.

182. The amounts shown in the "Loans Raised" and "Loans Redeemed/Repaid" columns of the summary at paragraph 180 reflect the actual amounts shown in the Public Debt Register as revenue and expenditure. These figures however do not agree with the corresponding figures in the Statement of Public Debt as at 31st December, 1972. The reason for the differences is that the figures shown in the Statement of Public Debt have been calculated by the Accountant General at the mid rates prevailing as at 31st December, 1972. This matter is under correspondence with the Accountant General.

#### External Loans

183. United States Agency for International Development (U.S.A.I.D.). The amount of \$69,330,285 has been understated by the sum of \$102,487 in respect of the Rice Modernisation Loan. It has been observed that the amount outstanding as at

31st December, 1972 of the Private Investment Fund is shown as \$3,507,358 in the Statement of Public Debt whereas the amount shown in the accounts of the Bank of Guyana - Trustee of the Fund is \$3,100,975. Differences in rates of exchange appear to be one of the reasons for the disparity in these figures. This matter is under correspondence with the Accountant General.

#### Short-Term Borrowings

184. **Treasury Bills.** The amount outstanding at 31st December, 1972 was \$83,864,000 as mentioned at paragraph 41. The balance in the Statement of Public Debt has therefore been understated by \$31,756. This matter has been brought to the attention of the Accountant General.

185. **Cash and Bank Balances.** The Statement of Assets and Liabilities discloses a net overdrawn position of \$6,102,233 which includes an overdraft of \$667,556 on the Crown Agents' Joint Consolidated Fund thereby resulting in a net overdraft of \$5,434,677 at the Bank of Guyana. However the Statement of Public Debt does not show any advance made by the Bank of Guyana to the Government. In the absence of bank reconciliation statements of certain of the bank accounts held at the Bank of Guyana especially of the main ones, the reasons for this situation cannot be fully established. However cognisance should be taken of the following points in order to arrive at the true position:—

- (a) Cash receipts on hand which have not been deposited into the Bank of Guyana before the close of business on the last business day of the financial year;
- (b) Credit and/or debit advices from the Bank of Guyana which have not been brought to account in the Sub-Accountants' Cash Books of the Ministries/Departments before the close of the accounts for the financial year;
- (c) Deposits by Sub-Offices of Ministries/Departments at Branch Offices of commercial banks in outlying areas which have not been remitted before the close of the financial year to the Bank of Guyana for credit of the bank accounts of the Ministries/Department held by that Bank; in accordance with existing financial procedures all such receipts should have been brought to account in the relevant Sub-Accountant's Cash Book;
- (d) Cheques which have not been presented at the Bank of Guyana for encashment or deposit at the close of business on the last business day of the financial year;
- (e) The Bank of Guyana taking into account the balances held on special accounts which do not relate to the attached Public Accounts, in arriving at the advance made by the Bank to the Government.

186. **Crown Agents - Joint Consolidated Fund.** The accuracy of the amount of \$667,556 is subject to the comment at paragraph 43.

### Funded Loans.

187. Sinking Funds are being provided for the repayment of 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 Funds as at 31st December, 1972, and summarised in the Statement of Public Debt was as follows:—

	Ledger Value	Market Value
Internal Loans	\$17,746,827	\$17,435,847
External Loans	<u>13,639,458</u>	<u>12,298,214</u>
	<u>\$31,386,285</u>	<u>\$29,734,061</u>

### PUBLIC DEBT

#### Borrowing Powers

##### 1973 - 1974

188. The total of the outstanding Public Debt at 31st December, 1972 stood at \$522,777,925 exclusive of the liability in respect of the outstanding Demerara Railway Permanent Annuities and Perpetual Stock and non-negotiable and non-interest bearing notes issued to the International Bank for Reconstruction and Development, International Development Association and Caribbean Development Bank. The Government is authorised by the External Loans Act No. 5 of 1973 to raise external loans not exceeding \$500 million in the aggregate, and such further sums as may be necessary to defray the expenses of the raising of such loans, for the purpose of financing the general development of Guyana. The Government is further authorised by the Public Loan Act No. 11 of 1973 to raise internal loans not exceeding in the aggregate \$250 million for development purposes and for matters connected therewith. 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 174.

189. The Bauxite Nationalisation Act 2 of 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.

190. The Debentures (Special Provisions) Act 30 of 1974 provides for the issue of debentures by the State in satisfaction wholly or partly of the purchase price of property acquired by the State by purchase. This Act has been deemed to have come into operation on 1st July, 1970.

## Amount Outstanding

1973

191. A summary of the Public Debt outstanding at 31st December, 1973 is as follows:

	Outstanding Balance at 31.12.72	Adjustments in 1973 (Decrease) Increase	Loans Raised in 1973	Loans Redeemed/ Repaid in 1973	Outstanding Balance at 31.12.73
	\$	\$	\$	\$	\$
(a) Perpetual Stock — External	260,138	—	—	—	260,138
(b) Long Term Borrowing					
(i) External Loans					
Funded	29,395,075	—	—	—	29,395,075
Unfunded:—					
U.K. Govt.	84,275,451	99,743	1,248,130	3,536,049	82,085,275
U.S.A. J.D.	69,330,285	1,237,626	4,704,592	151,175	75,121,328
Canadian	14,359,102	488,252	2,806,247	—	17,653,601
I.B.R.D.	8,972,876	632,428	5,060,225	126,000	14,539,529
I.D.A.	1,700,880	228,611	3,019,011	—	4,948,502
Alcan	119,743,142	1,186,403	—	4,577,118	116,352,427
Euro Dollar	—	1,868,189	26,252,811	—	28,101,000
Milbank Technical Services	—	5,394	2,925,654	42,455	2,888,613
Purchase of Properties	540,002	3,000	703,539	92,603	1,013,938
Others	2,028,553	100,249	—	408,961	1,719,821
(ii) Internal Loans:—					
Funded	81,668,241	—	21,429,250	259,775	102,827,716*
Unfunded:—					
Purchase of Properties	1,799,566	—	—	100,000	1,699,566*
Others	24,553,322	—	12,363,775	2,981,296	33,735,801*
<b>TOTAL — Perpetual and Long Term</b>	<b>458,214,613</b>	<b>5,849,895</b>	<b>80,495,234</b>	<b>12,215,412</b>	<b>512,342,330</b>
(c) Short-Term Borrowings					
Internal					
Treasury Bills	83,895,756	( 1,885,737)*	519,048,000	466,661,000	134,397,019*
Bank of Guyana Overdraft	—	—	20,472,625	—	20,472,625*
Crown Agents J.C.F.	667,556	645,967*	1,553,421	667,556	2,198,788
<b>TOTAL — Short-Term Borrowings</b>	<b>84,563,312</b>	<b>( 1,240,370)</b>	<b>541,074,046</b>	<b>467,328,556</b>	<b>157,068,432</b>
<b>Total</b>	<b>522,777,925</b>	<b>4,609,525</b>	<b>621,567,280</b>	<b>479,543,968</b>	<b>669,410,762</b>

In addition the sum of:—

- (a) \$81,375 (£ 15,585.58) British Guiana (Demcrara Railway) Permanent Annuities were registered in the books of the Crown Agents.

(b) \$5,594,649 relating to non-negotiable and non-interest bearing notes were issued to the following International Financial Institutions:

(i) International Bank for Reconstruction and Development	\$3,096,641
(ii) International Development Association	1,582,972
(iii) Caribbean Development Bank	915,036
	<u>\$5,594,649</u>

192. **Translation of Foreign Currency Transactions.** The balances as at 31st December, 1973 shown in the summary at paragraph 191, excluding those indicated by an asterisk, but including those shown as footnotes to the summary have been calculated by the Accountant General at mid rates of exchange prevailing at 31st December, 1973. The comments at paragraph 182 also apply to the financial year 1973.

#### External Loans

193. **United States Agency for International Development (U.S.A.I.D.)** The amount of \$75,121,328 has been overstated by the sum of \$20,218 as a result of an overstatement of the PL480 Sales Agreement by a similar amount.

#### Short-Term Borrowings

194. **Treasury Bills.** The amount outstanding at 31st December, 1973 was \$136,251,000 as mentioned at paragraph 54. The balance on the Statement of Public Debt has therefore been understated by \$1,853,981. This matter has been brought to the attention of the Accountant General.

195. **Cash and Bank Balances.** The Statement of Assets and Liabilities shows the net balance on the bank accounts as \$35,682,876 which includes an amount of \$1,553,421 on the Crown Agents' Joint Consolidated Fund thereby resulting in a net amount of \$34,129,455 at the Bank of Guyana. However the Statement of Public Debt discloses a net advance of \$20,472,625 made by the Bank of Guyana to the Government. In the absence of bank reconciliation statements of certain of the bank accounts held at the Bank of Guyana especially of the main ones cognisance should be taken of the points mentioned at paragraph 185 and of the comment at paragraph 48, in order to arrive at the true position.

196. **Crown Agents - Joint Consolidated Fund.** The figure of \$2,198,788 does not agree with the balance of \$1,553,421 shown in the General Ledger Account and mentioned at paragraph 56, a difference of \$645,367. This matter has been brought to the attention of the Accountant General.

#### Funded Loans

197. **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 Funds as at 31st December, 1973 and summarised in the Statement of Public Debt was as follows:—

	Ledger Value	Market Value
Internal Loans	\$17,334,595	\$16,471,810
External Loans	<u>14,710,761</u>	<u>11,793,757</u>
	<u>\$32,045,356</u>	<u>\$28,265,567</u>

#### Amount Outstanding

1974

198. A summary of the Public Debt outstanding at 31st December, 1974 is as follows:—

	Outstanding Balance at 31.12.73	Adjustment in 1974 (Decrease) Increase	Loans Raised in 1974	Loans Redeemed/ Repaid in 1974	Outstanding Balance at 31.12.74
	\$	\$	\$	\$	\$
(a) Perpetual Stock —					
External	260,138	018	—	—	260,156
(b) Long Term Borrowing					
(i) External Loans					
Funded	29,395,076	1,970	—	—	29,397,045
Unfunded:—					
U.K. Government	82,085,275	95,760	4,742,374	9,878,355	88,045,054
U.S.A.I.D.	75,121,328	( 538,439)	9,701,748	222,357	78,062,280
Canadian	17,553,601	419,112	4,056,860	—	22,129,573
I.B.R.D.	14,539,529	209,906	10,077,759	266,284	24,560,909
I.D.A.	4,948,502	( 65,745)	2,515,881	—	7,208,640
China	—	229	3,412,824	—	3,413,053
Exam Bank	—	469,053	4,205,176	—	4,674,229
Acan	116,352,427	(1,282,271)	—	2,197,884	112,872,272
Euro Dollar	28,104,000	( 301,073)	—	3,715,367	24,084,358
Millbank Technical Services	2,888,615	51,461	2,450,254	791,788	4,598,530
Venezuela	—	( 419,250)	53,767,100	—	53,347,850
G.D.R.	—	147,134	1,378,169	—	1,465,603
Purchase of Properties	1,013,938	( 4,798)	305,100	47,398	1,266,842
Others	1,719,821	( 458)	—	286,096	1,433,267
(ii) Internal Loans:—					
Funded	102,827,716	—	25,860,800	2,168,491	126,520,025*
Unfunded:—					
Purchase of Properties	1,689,566	—	—	118,217	1,381,349*
Others	33,735,801	—	9,533,650	3,974,465	38,894,986*
<b>TOTAL — Perpetual and Long-Term</b>	<b>512,842,850</b>	<b>(1,206,382)</b>	<b>106,343,995</b>	<b>17,666,702</b>	<b>598,814,261</b>



	Outstanding Balance at 31.12.73	Adjustment in 1974 (Decrease) Increase	Loans Raised in 1974	Loans Redeemed/ Repaid in 1974	Outstanding Balance at 31.12.74
(c) Short-Term Borrowing	\$	\$	\$	\$	\$
Interest:-					
Treasury Bills Bank of Guyana	131,397,319	100,238	621,041,200	153,228,000	102,610,657*
Overdraft	20,472,625	-	8,138,273	20,472,625	8,138,275*
Joint Consolidated Fund - Crown Agents	2,198,788	-	-	2,198,788	-
<b>TOTAL - Short-Term Borrowings</b>	<b>157,066,432</b>	<b>400,158</b>	<b>629,180,273</b>	<b>675,899,413</b>	<b>110,748,932</b>
<b>TOTAL</b>	<b>669,410,762</b>	<b>( 805,244)</b>	<b>791,524,270</b>	<b>895,566,115</b>	<b>709,363,678</b>

In addition the sum of:-

- (a) \$81,380 (£15,585.54) British Guiana (Demerara Railway) Permanent Annuities were registered in the books of the Crown Agents.
- (b) \$5,993,538 relating to non-negotiable and non-interest bearing notes were issued to the following International Financial Institutions:-
- (i) International Bank for Reconstruction and Development \$3,096,641
  - (ii) International Development Association 1,582,972
  - (iii) Caribbean Development Bank 1,313,925
- \$5,993,538

#### Translation of Foreign Currency Transactions

199. The balances as at 31st December, 1974 shown on the summary at paragraph 198 excluding those indicated by an asterisk, but including those shown as footnotes to the summary have been calculated at mid rates of exchange prevailing at 31st December, 1974. The comments at paragraph 182 also apply to the financial year 1974.

#### External Loans

200. **Milbank Technical Services Ltd.** The balance according to the Public Debt Register is shown as £ 879,721. This balance is incorrect. The actual balance in the Public Debt Register should have been £871,579 which calculated at the mid rate of exchange should have been \$4,550,948. In view of the fact that the balance in the Statement of Public Debt is shown as \$4,598,530, this balance has been overstated by \$47,582. This matter has been drawn to the attention of the Accountant General for adjustment.

### Short-Term Borrowings

201. **Treasury Bills.** The amount outstanding at 31st December, 1974 was \$104,064,500 as mentioned at paragraph 68. The balance in the Statement of Public Debt has therefore been understated by \$1,453,843. This matter has been brought to the attention of the Accountant General.

202. **Cash and Bank Balances.** The Statement of Assets and Liabilities discloses an overdraft of \$35,567,690 which includes an amount of \$1,157,301 in the Crown Agents' Joint Consolidated Fund, thereby resulting in a net overdraft of \$36,724,991 at the Bank of Guyana. The Statement of Public Debt shows that a net advance of \$8,138,775 was made by the Bank of Guyana to the Government. In the absence of bank reconciliation statements of certain of the bank accounts especially of the main ones, cognisance should be taken of the points mentioned at paragraph 185 and of the comment at paragraph 68 in order to arrive at the true position.

### Funded Loans

203. 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 Funds as at 31st December, 1974 and summarised in the Statement of Public Debt was as follows:—

	Ledger Value	Market Value
Internal Loans	\$18,926,356	\$17,811,297
External Loans	<u>15,764,583</u>	<u>12,245,684</u>
	<u>\$34,690,939</u>	<u>\$30,056,981</u>

### Control Accounts

1972 - 1974

204. It has been brought to the attention of the Accountant General that the Control accounts in respect of:—

- (a) Bond holders
- (b) Aid donors
- (c) Loan Expenditure Account
- (d) Sinking Funds
- (e) Sinking Funds Investments

usually kept in the General Ledger were not written up for the financial years 1972 to 1974.

### Reconciliation of Accounts

205. Reconciliation Statements were not produced for audit inspection in respect of certain accounts relating to the Public Debt for the financial years 1973 and 1974. In the circumstances it has not been possible to determine whether such accounts were properly maintained.

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

#### Loans to Students

1972 - 1974

206. The amounts of the loans made to students during the financial years 1972 to 1974 as shown on the Statements differed from those shown in the related Appropriation Accounts. In 1972 the difference was mainly due to the omission of loans made to teachers and other students attending local institutions. As from 1973 such loans made by the Ministry of Education were included in the Statements. There were cases where repayments were not made by the students. There were also instances where the Register of Students' Loans was not properly maintained; thus the accuracy of the Statements could not be established.

#### Loans to Municipalities and other Local Government Authorities

207. Discrepancies in the outstanding amounts owing by certain Local Government Authorities and the failure to make repayments promptly were observed. Statements of Reconciliation of the accounts of the Ministry of Local Government pertaining to Local Government Authorities and those maintained by the Accountant General's Department were not produced for audit inspection. In the absence of such statements, the accuracy of the outstanding balances has not been established.

#### Loans to Public Institutions

208. No repayments were made by any of the Public Institutions in the financial years under review.

#### Loans to Public Corporations and Boards

209. Only one of the fifteen organisations as shown on the Statement made repayments in each financial year. As from 1973 a decision was made by the Government that:-

- (a) as a matter of policy its investment in all public corporations be treated as equity and the investment be secured by an appropriate legal instrument to be prepared and designed by the Legal Officers of the Government;
- (b) this policy be made retroactive from the date the Corporations affected were established, and therefore where perpetual debentures existed these should be withdrawn and the accrued interest cancelled.

It appears from the Statement that this decision has not yet been implemented. This matter is under correspondence with the Secretary to the Treasury.

### Loans to Co-operative Societies

210. Of the number of Co-operative Societies shown on the Statements repayments were made as indicated hereunder:—

1972	—	15 Co-operative Societies	—	Repayments made by three of them.
1973	—	20 Co-operative Societies	—	Repayments made by two of them.
1974	—	31 Co-operatives Societies	—	Repayments made by one of them.

A list of the Co-operative Societies which received loans in each financial year was not produced for audit purposes. In the circumstances, the accuracy of the Statements has not been established.

### Loans to Other Bodies

211. No repayments were made by any of the other bodies in the financial years under review.

### Motor Vehicle Loans

212. As from 1972 loans for the purchase of motor vehicles by public officers with less than 15 years pensionable service were made on hire purchase agreements. Differences have been observed between the total receipts and payments as shown in the Statements and those shown in the Revenue and Appropriation Accounts. An explanation from the Accountant General has been requested.

### Loans to Miners

213. Details of the loans made to miners by the Ministry of Energy and Natural Resources were submitted from 1973 to the Accountant General for inclusion in the Statements prepared by him. A register of the loans was not maintained by the Ministry. In the circumstances the accuracy of the Statements has not been established.

### STATEMENT OF OUTSTANDING LOANS OR CREDITS GUARANTEED BY THE GOVERNMENT

214. The Accountant General stated that he was not satisfied that all the information was received by him from the organisations on whose behalf guarantees had been given by Government. In the absence of such information from the organisations concerned the accuracy of these Statements has not been established.

### STATEMENT OF INVESTMENTS

215. The situation regarding the non-submission of the Statement of Investments of the Government in Public and Private Enterprises as mentioned at paragraph 100 of my 1971 Annual Report, remained the same.

## REVENUE

### REVENUE CONTROL.

1972 - 1974

216. **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 for the financial years.

217. **Revenue Accounting.** With a view to improving the system of accounting for revenue two forms were introduced with effect from financial year 1972 viz:—

- (a) Revenue Account Form.
- (b) Revenue Control Account Form.

These forms are designed to provide:—

- (i) up-to-date information relating to revenue collectible, collected and arrears of revenue;
- (ii) accurate records to enable Principal Receivers of Revenue to reconcile their Revenue Accounts thus ensuring the accuracy of the Revenue Accounts certified annually by them;
- (iii) records with which Principal Receivers of Revenue can reconcile their Revenue Registers so as to ensure that collections recorded therein have been brought to account in their Revenue Accounts and also to ensure that the arrears of revenue (if any) reflected in the Revenue Registers are correct;
- (iv) improvement generally in the management reporting system.

1972 - 1974

218. 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 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 were not furnished. In the circumstances it has not been possible to ascertain whether effective control has been exercised over the assessment, collection and allocation of the revenue.

### REMISSION OF REVENUE

219. Information regarding the remission of revenue as required by financial instructions was not furnished.

### ARREARS OF REVENUE

220. The half-yearly returns of arrears of revenue were not submitted by certain officers who signed as Principal Receivers of Revenue. In the circumstances the total

amount of arrears of revenue as at 31st December, of the financial years under review could not be determined.

#### OUT-TURN OF REVENUE

##### 1972

221. The total estimated annual revenue as shown in the Annual Estimates is \$225,791,600 (Current \$148,281,600 and Capital \$77,510,000). The revenue received during the year amounted to \$194,922,313 (Current \$150,716,393 and Capital \$44,205,920) shown on the Heads at Statement I – Consolidated Fund Statement of Receipts and Payments and under the Subheads of the Revenue Accounts, a net deficit of \$30,869,287 (Current a surplus of \$2,434,793 and Capital a shortfall of \$33,304,080). Instances have been observed where revenue relating to receipts from certain aid donors was not brought to account. Explanations as required by financial instructions regarding the causes of variations between the revenue estimated as collectible on each item and the amount actually collected were not furnished.

##### 1973

222. The total estimated annual revenue as shown in the Annual Estimates is \$312,349,224 (Current \$174,047,500 and Capital \$138,292,724). The revenue received during the year amounted to \$237,681,836 (Current \$156,643,330 and Capital \$81,038,506) shown on the Heads at Statement I – Consolidated Fund Statement of Receipts and Payments and under the Subheads of the Revenue Accounts, a deficit of \$74,658,388 (Current – a short fall of \$17,404,170 and Capital – a shortfall of \$57,254,218). Instances have been observed where revenue relating to receipts from certain aid donors was not brought to account. Explanations as required by financial instructions regarding the causes of variations between the revenue estimated as collectible on each item and the amount actually collected were not furnished.

##### 1974

223. The total estimated annual revenue as shown in the Annual Estimates is \$369,184,472 (Current \$203,242,500 and Capital \$165,941,972). The revenue received during the year amounted to \$407,130,325 (Current \$303,804,947 and Capital \$103,325,378) 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 \$37,945,853 (Current – a surplus of \$100,562,447 and Capital a shortfall of \$62,616,594). Instances have been observed where revenue relating to receipts from certain aid donors was not brought to account. The surplus on the Current Estimates was due mainly to the Sugar Levy, National Development Surtax and increased collections with regard to income tax, import duties, consumption tax and on beer. Explanations as required by financial instructions regarding the causes of variations between the revenue estimated as collectible on each item and the amount actually collected, were not furnished.



## EXPENDITURE

### STATUTORY

#### Expenditure Control

1972 - 1974

224. Differences have been observed between the expenditure shown in the Public Accounts relating to the Ministry of Finance and that shown on the Statement of Statutory Expenditure for 1972. Reconciliation Statements in respect of statutory expenditure for 1972 to 1974 were not produced for audit inspection. In the circumstances the accuracy of the expenditure shown on the Statements of Statutory Expenditure has not been established.

#### OUT-TURN OF EXPENDITURE

1972

225. The amount shown in the Annual Estimates as the anticipated Statutory Expenditure was \$27,452,826. The National Assembly was during the financial year apprised of increases totalling \$4,043,834. A further increase of \$1,800 was authorised 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 \$31,567,762. The accuracy of this figure is however subject to my comment at paragraph 224.

1973

226. The amount shown in the Annual Estimates as the anticipated Statutory Expenditure was \$41,070,930. Increases totalling \$10,804,725 were authorised by the Minister of Finance during the financial year but the National Assembly was not apprised of such increases. The expenditure for the year as shown on the Statement of Statutory Expenditure totalled \$51,740,656. The accuracy of this figure is however subject to my comment at paragraph 224.

1974.

227. The amount shown in the Annual Estimates as the anticipated Statutory Expenditure was \$57,887,933. Increases totalling \$2,098,090 were authorised by the Minister of Finance during the financial year but the National Assembly was not apprised of such increases. The expenditure for the year as shown on the Statement of Statutory Expenditure totalled \$65,258,302. The accuracy of this figure is however subject to my comment at paragraph 224.

## APPROPRIATION

### EXPENDITURE CONTROL

228. The Accounting Officers designated by the Secretary to the Treasury in accordance with section 4 of the Financial Administration and Audit Act Cap. 73:01 for Heads and/or Subheads in the Current and Capital Estimates of Expenditure are primarily responsible for the proper financial administration of the public funds which the National Assembly has appropriated to particular services of the Government.

They are required to submit financial reports monthly and to furnish the Minister of 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 subheads was incurred in excess of the amount authorised by Parliament.

229. **Vote Accounting.** The unsatisfactory manner of keeping Vote Accounts and other subsidiary records by Ministries, Departments and Sub-Offices as mentioned at paragraph 117 of my 1971 Annual Report continued during the financial years under review. Consequently budgetary control was not exercised in a proper manner and was one of the main reasons for the incurrence of excesses on the subheads in the Appropriation Accounts. Duly certified statements 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 as required by financial instructions were not furnished by Accounting Officers for audit purposes.

#### OUT-TURN OF EXPENDITURE

1972

230. 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 \$215,016,131 (Current \$125,348,958 and Capital \$89,667,173). The authorities for the expenditure, other than Statutory incurred during the year were as follows:—

Authority	Current \$	Capital \$	Total \$
Appropriation Act 23/1971 enacted on 31.12.71.	118,401,560	79,445,000	197,846,560
Financial Paper 2/72 Resolution No. XLIV passed on 27.7.72	841,749	2,884,164	3,725,913
Financial Paper 3/72 Resolution No XLVII passed on 31.7.72	801,746	2,484,432	3,286,178
Financial Paper 4/72 Resolution No. LIII passed on 11.9.72	1,900,000	—	1,900,000
Financial Paper 5/72 Resolution No. III passed on 23.11.72	3,403,903	3,784,519	7,188,422
Financial Paper 6/72 Resolution No. IX passed on 20.12.72	—	1,069,058	1,069,058
	<u>125,348,958</u>	<u>89,667,173</u>	<u>215,016,131</u>

The actual expenditure for the year (excluding Statutory Expenditure of \$31,567,762) as shown in the Appropriation Accounts totalled \$175,020,168 (Current \$119,650,579 and Capital \$55,369,589) as compared with the Revised Estimates of \$215,016,131 (Current \$125,348,958 and Capital \$89,667,173). The expenditure under the Revised Estimates was \$39,995,963 (Current \$5,698,379 and Capital \$34,297,584). The Capital expenditure of \$682,166 relating to the purchase of S. Wreford and Co., Ltd. and the Echilibar Villas during the financial year was not included in the Appropriation Accounts. The Minister of Finance in accordance with Section 6(2) of the Financial Administration and Audit Act suspended expenditure totalling \$11,716,407 on the following Heads/Divisions:—

HEAD		Amount Suspended	
		\$	\$
9	Office of the Prime Minister and Cabinet	298,362	
13	Ministry of External Affairs	16,300	
14	Ministry of Economic Development	372,791	
27	Ministry of Agriculture	13,000	
33	Ministry of Trade	95,000	
35	Post Office	60,541	
40	Ministry of Education	18,563	
50	Ministry of Health — Registration, Immigration, Births etc.	49,198	
61	Ministry of Labour and Social Security	72,578	
63	Ministry of Labour and Social Security — Social Assistance	213,945	
64	Ministry of Finance	<u>228,413</u>	1,438,691

DIVISION		Amount Suspended
		\$
V	Prime Minister	146,000
XI	Ministry of Information and Culture	56,000
XII	Ministry of Home Affairs	121,166
XIII	Ministry of Local Government	17,667
XIV	Ministry of Agriculture	1,857,814
XVI	Ministry of Mines and Forest	325,000

XVIII	Ministry of Communications	1,802,341	
XIX	Ministry of Works, Hydraulics and Supply	5,574,728	
XXI	Ministry of Education	50,000	
XXIII	Ministry of Health	200,000	
XXIV	Ministry of Housing and Reconstruction	77,000	
XXV	Ministry of Labour and Social Security	50,000	10,277,716
			<u>11,716,407</u>

1973

231. 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 \$324,416,349 (Current \$170,128,285 and Capital \$154,288,064). The authorities for the expenditure, other than Statutory incurred during the year were as follows:—

Authority	Current \$	Capital \$	Total \$
Appropriation Act No. 14/72 enacted on 14.12.72	132,557,572	145,176,013	277,733,585
Financial Paper 2/73 Resolution No. XVI passed on 15.2.73	280,276	1,000,000	1,280,276
Financial Paper 3/73 Resolution No. XXIII passed on 24.5.73	44,310	1,425,269	1,469,579
Financial Paper 4/73 Resolution No. XXVIII passed on 4.6.73	2,562,015	966,750	3,528,765
Financial Paper No. 5/73 Resolution No. X passed on 30.11.73	10,256,404	5,720,032	15,976,436
Financial Paper No. 6/73 Resolution No. XII passed on 10.12.73	23,110,700	—	23,110,700
Financial Paper No. 7/73 Resolution No. XVIII passed on 20.12.73	1,317,000	—	1,317,000
	<u>170,128,285</u>	<u>154,288,064</u>	<u>324,416,349</u>

The actual expenditure for the year (excluding Statutory Expenditure of \$51,740,656) as shown in the Appropriation Accounts totalled \$262,587,226 (Current \$168,782,009 and Capital \$93,805,217) as compared with the Revised Estimates of \$324,416,349 (Current \$170,128,285 and Capital \$154,288,064). The expenditure under the Revised Estimates was \$61,829,123 (Current \$1,346,276 and Capital \$60,482,847). The Minister of Finance in accordance with section 6(2) of the Financial Administration and Audit Act suspended expenditure totalling \$8,107,513 on the following Heads/Divisions:

HEAD	Amount Suspended	
	\$	\$
18 Ministry of Information, Culture and Youth	100,000	
39 Ministry of Works and Communications (Works)	77,160	177,160
<b>DIVISION</b>		
XI Ministry of Information, Culture and Youth	805,000	
XIV Ministry of National Development and Agriculture	2,781,870	
XVII Ministry of Economic Development	80,000	
XVIII Ministry of Works and Communication (Communication)	375,600	
XX Ministry of Works and Communication (Works)	3,423,500	
XXIV Ministry of Health	114,383	
XXVI Ministry of Co-operatives and Community Development	250,000	
XXVII Ministry of Labour and Social Security	100,000	7,930,353
		<u>8,107,513</u>

1974

232. The total amount authorized by the Appropriation Act and Resolutions of the National Assembly to be issued from the Consolidated Fund in respect of the financial year was \$417,677,515 (Current \$202,600,263 and Capital \$215,077,252). The authorities for the expenditure, other than Statutory incurred during the year were as follows: -

Authority	Current \$ ₹	Capital \$	Total \$
Appropriation Act No. 28/73 enacted on 31.12.73	164,128,339	173,174,766	337,303,105
Financial Paper 2/74 Resolution No. XXXVII passed on 3.7.74	23,404,459	18,350,061	41,754,520
Financial Paper 3/74 Resolution No. XLVI passed on 1.11.74	15,067,465	23,552,425	38,619,890
	<u>202,600,263</u>	<u>215,077,252</u>	<u>417,677,515</u>

The actual expenditure for the year (excluding Statutory Expenditure of \$65,258,302) as shown in the Appropriation Accounts totalled \$320,677,417 (Current \$191,408,103 and Capital \$129,269,314) as compared with the Revised Estimates of \$417,677,515 (Current \$202,600,263 and Capital \$215,077,252). The expenditure under the Revised Estimates was \$97,000,098 (Current \$11,192,160 and Capital \$85,807,938). The Minister of Finance in accordance with section 6(2) of the Financial Administration and Audit Act suspended expenditure totalling \$51,639,035 on the following Heads/Divisions:—

	HEAD	Amount Suspended	
		\$	\$
27	Ministry of National Development and Agriculture	53,620	
28	Ministry of National Development and Agriculture (Land)	4,920	
29	Ministry of National Development and Agriculture (Interior Development)	10,527	
30	Ministry of National Development and Agriculture (Land Development)	3,574	
31	Ministry of Regional Development	9,000	
55	Ministry of Health	7,270	
56	Ministry of Health — Medical	28,370	
57	Ministry of Health — Bacteriological	4,400	
58	Ministry of Health — X-Rays	3,440	
61	Ministry of Health — Palms	6,553	
79	Ministry of Education	<u>6,700</u>	138,374



**DIVISION**

V	Prime Minister	295,539	
VII	Public Service	224,356	
IX	Ministry of Foreign Affairs	225,000	
XI	Ministry of Information	799,450	
XII	Ministry of Home Affairs	1,966,125	
XIII	Ministry of National Development and Agriculture – Geodetic Survey	8,924,097	
XIV	Ministry of National Development and Agriculture – IBRD/IDA Project	129,000	
XVI	Ministry of National Development and Agriculture – IBRD/IDA Project Equipment	333,000	
XVII	Ministry of Regional Development	242,400	
XVIII	Ministry of Energy and Natural Resources	2,151,600	
XIX	Ministry of Economic Development	4,896,175	
XX	Ministry of Works and Communication (Postal Communication)	3,826,850	
XXI	Ministry of Works and Communication (Works)	10,851,181	
XXII	Ministry of Works, Communication and Supply IBRD/IDA Project	2,127,000	
XXIII	Ministry of Education	607,532	
XXIV	Ministry of Education IBRD/IDA Project	16,032	
XXV	Ministry of Health	1,239,436	
XXVI	Ministry of Housing	3,350,000	
XXVII	Ministry of Co-operatives and National Mobilisation	1,297,188	
XXVIII	Ministry of Local Government	745,000	
XXXI	Ministry of Finance	<u>7,253,700</u>	<u>51,500,661</u>
			<u><u>\$51,639,035</u></u>

There were cases where suspension of expenditure was imposed by the Minister of Finance after authentication of issues from the Consolidated Fund. Only in certain cases were the issues refunded.

**EXCESS EXPENDITURE ON HEADS AND DIVISIONS**

1972

233. 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 Expenditure	Excess Expenditure	Amount Authorised by Contingencies Fund Warrant	Unauthorised Excesses
	\$	\$	\$	\$	\$
6 — Central mail	15,188	18,974	3,486	—	3,486
14 — Econ. Development	2,224,755	2,404,005	179,248	55,214	144,034
15 — Attorney General	243,898	250,608	6,710	—	6,710
21 — Min. of Information and Culture	480,680	1,920,294	1,439,614	14,800	1,424,814
26 — Min. of Agriculture	1,310,524	1,562,348	251,824	200,000	51,824
27 — Min. of Agriculture	4,507,735	4,628,636	120,901	73,784	47,117
30 — Min. of Mines and Forest	175,539	183,437	7,898	—	7,898
37 — Min. of Communica- tion — Civil Aviation	543,970	555,449	9,479	—	9,479
38 — Min. of Works, Hydraulics and Supply — Estb.	5,603,573	6,037,334	433,761	56,000	397,761
39 — Annual Recurrent	9,330,460	12,420,187	3,089,727	—	3,089,727
XX — Min. of Works, Hydraulics and Supply IBRD/IDA	5,041,000	6,112,190	1,071,190	700,000	371,190
43 — Min. of Education Practical Instruc- tion Centres	755,235	738,079	2,844	—	2,844
45 — Min. of Education Technical Institute Georgetown	514,966	608,540	93,574	—	93,574
					<u>\$ 5,650,458</u>

## EXCESS EXPENDITURE ON HEADS AND DIVISIONS

1973

234. 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 Expenditure	Excess Expenditure	Amount Authorised by Contingencies Fund Warrant	Unauthorised Excesses
	\$	\$	\$	\$	\$
2 — Supreme Court of Judicature	692,707	842,232	149,525	—	149,525
3 — Magistrates	922,200	934,580	12,380	—	12,380
4 — Parliament Office	171,341	188,150	16,809	4,293	12,516
6 — Ombudsman	24,151	27,226	3,095	—	3,095
8 — Public Prosecutions	146,307	153,346	7,039	—	7,039
9 — Office of the Prime Minister and Cabinet	441,005	443,884	2,879	2,000	879
10 — Prime Minister — Guyana Defence Force	10,196,013	10,409,674	273,661	—	273,661
12 — Min. of Public Corporation	15,777	17,653	1,876	—	1,876
VIII — Public Service Ministry	751,692	759,735	8,043	—	8,043
IX — Min. of Foreign Affairs	496,000	496,125	125	—	125
15 — Attorney General	345,928	558,983	213,055	—	213,055
16 — Official Receiver	103,008	106,964	3,956	—	3,956
17 — Deeds Registry	160,629	169,515	8,886	—	8,886
20 — Min. of Home Affairs — Police	11,191,853	11,780,063	588,210	—	588,210
27 — Min. of National Development and Agriculture	1,563,534	1,750,969	187,435	—	187,435
28 — Agriculture	4,196,207	5,287,406	1,091,199	—	1,091,199
29 — Lands	887,628	1,000,433	112,805	—	112,805
30 — Interior Development	611,436	719,496	108,060	—	108,060

HEAD/DIVISION	Revised Estimates	Actual Expenditure	Excess Expenditure	Amount Authorised by Contingencies Fund Warrant	Unauthorised Excesses
	\$	\$	\$	\$	\$
XIV - Min. of National Development - Agriculture	14,820,433	15,189,918	369,485	164,500	-
35 - Min. of Works and Communications - Post Office	3,257,869	3,620,754	362,885	18,000	344,885
36 - Min. of Works and Communications (Transport and Harbours)	1,899,999	3,502,839	1,602,840	-	1,602,840
38 - Min. of Works and Communications (Estb.)	9,676,066	12,072,837	2,396,771	-	2,396,771
39 - Min. of Communi- cations and Works (Annually Recurrent)	11,306,596	14,019,241	2,712,645	-	2,712,645
42 - Min. of Education - Primary, Multi- lateral and Secondary Schools	22,322,190	23,404,394	1,082,204	-	1,082,204
45 - Technical Institute	644,894	689,131	44,237	-	44,237
48 - Bishops High School	312,680	317,811	5,131	-	5,131
XXIII - Ministry of Education IBRD/IDA	6,262,950	6,688,156	425,206	-	425,206
52 - Min. of Health	898,191	947,612	49,421	-	49,421
56 - Min. of Health - Hospital Dispensaries	10,042,850	11,164,395	1,121,545	100,000	1,021,545
61 - Min. of Co-operatives and Community Development	1,386,244	1,423,415	37,171	-	37,171
66 - Min. of Finance	363,032	386,580	23,548	-	23,548
68 - Customs and Excise	2,040,168	2,128,511	88,343	5,000	83,343
70 - Min. of Finance - Post Office Savings Bank	80,946	81,901	955	-	955
					<u>\$12,620,117</u>

**EXCESS EXPENDITURE ON HEADS AND DIVISIONS**

1974

235. 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 Expenditure	Excess Expenditure	Amount Authorised by Contingencies Fund Warrant	Unauthorised Excesses
	\$	\$	\$	\$	\$
10 — Guyana Defence Force	15,132,401	15,186,155	53,754	50,000	3,754
11 — Min. of Parliamentary Affairs	22,890	25,018	2,128	—	2,128
12 — Min. of Public Corporations	17,530	17,652	122	—	122
21 — Min. of Home Affairs (General)	1,719,408	1,748,585	29,175	43,328	—
26 — Min. of National Development and Agriculture	1,304,320	1,467,456	162,936	—	162,936
27 — Agriculture	6,671,087	7,594,219	923,162	—	923,162
29 — Interior Development	606,811	814,892	208,081	—	208,081
39 — Min. of Works and Communications (Works) Annually Recurrent	14,219,528	16,154,205	1,934,677	—	1,934,677
46 — Min. of Education	147,642	159,228	11,586	—	11,586
55 — Min. of Health	1,156,165	1,241,217	85,052	—	85,052
69 — Min. of Trade	12,416,295	13,245,590	829,295	—	829,295
70 — Min. of Finance	441,928	446,326	4,398	26,500	—
73 — Min. of Finance (Inland Revenue)	2,881,067	2,890,750	9,683	61,956	—
74 — Post Office Savings Bank	78,968	90,577	11,609	—	11,609
77 — Min. of Finance (Revision of Wages and Related Payments)	50,000	149,587	99,587	1,000	98,587
78 — Min. of National Development and Agriculture (Hydrolics)	18	306,756	306,738	296,388	11,350
					<u>\$ 4,252,339</u>

#### 1972 - 1974

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

#### Unauthorised Excesses on Subheads

##### 1972

236. There were excesses on 338 Subheads in the Appropriation Accounts totalling \$11,823,146 as compared with 275 Subheads totalling \$5,317,139 in 1971. A summary of the Subheads exceeded under each Head/Division is shown at Appendix B and the excess on each subhead is shown under the relevant Appropriation Account for 1972. 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 \$1,117,390 relating to the purchase of H. B. Gajraj Ltd. is also shown. No provision was obtained in respect of this expenditure.

##### 1973

237. There were excesses on 349 Subheads in the Appropriation Accounts totalling \$29,813,019 as compared with 338 Subheads totalling \$11,823,146 in 1972. A summary of the Subheads exceeded under each Head/Division is shown at Appendix B and the excess on each subhead is shown under the relevant Appropriation Account for 1973. 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.

##### 1974

238. There were excesses on 300 Subheads in the Appropriation Accounts totalling \$16,375,901 as compared with 349 Subheads totalling \$29,813,019 in 1973. A summary of the Subheads exceeded under each Head/Division is shown at Appendix B and the excess on each Subhead is shown in the relevant Appropriation Account for 1974. 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.

##### 1972 - 1974

239. 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, for the financial years under review.

#### Expenditure on provision limited/suspended by the Minister of Finance

240. It has been observed that under Head 9 Office of the Prime Minister and Cabinet expenditure was incurred in excess of the amount available after taking into account the suspension imposed by the Minister of Finance in accordance with section 6(2) of the Financial Administration and Audit Act Cap. 73:01.



### Errors of Classification

1972 - 1974

241. Test checks carried out on the transactions relating to the Appropriation Accounts revealed errors of classification. Some of these errors were rectified before the close of the Public Accounts for the related financial year. The errors of classification could have been avoided if due attention was paid by Accounting Officers to prompt reconciliation of the Appropriation Accounts with the Vote Books and to the shortcomings brought to notice by audit examination.

### Liabilities not settled

1972 - 1974

242. The liabilities reported by Accounting Officers as not settled during each of the financial years are as follows:—

1972	\$2,317,595
1973	1,866,291
1974	945,289

The subheads affected are shown on Appendix C. The discharge of these liabilities within the related financial year would have resulted in further excess on some of the subheads, an excess on others which showed savings and a reduction of the savings on others. The failure to bring to account expenditure relating to payments made by Paymasters and the Post Office Department as mentioned at paragraphs 144, 155, 165 and 96, 113 and 130 would also affect the position as regards excesses and savings on the heads and subheads of expenditure to which the payments relate. A complete list of the accounts unpaid at the close of each financial year as required by financial instructions to be submitted for audit examination was not received. In the circumstances the completeness of the Appendix has not been established.

### UNPRESENTED VOUCHERS

243. The total of vouchers not presented for audit examination in support of expenditure reflected in the Appropriation Accounts is as follows:—

1972	\$3,255,435
1973	8,478,324
1974	7,007,005

### STATEMENT OF EXCESS EXPENDITURE

244. Statements of Excess Expenditure in respect of the financial years under review have not been laid before the National Assembly. Consequently no authority exists for such expenditure to be met from issues from the Consolidated Fund. A similar situation exists with regard to the years 1966 - 1971.

### SUPPLEMENTARY APPROPRIATION BILL

245. The amounts authorised by Resolutions passed by the National Assembly as detailed at paragraphs 230, 231 and 232 in respect of the financial years under

review, have not been included under appropriate Heads in Supplementary Appropriation Bills. Consequently Supplementary Appropriation Acts have not yet been enacted. A similar situation exists with regard to the years 1966 - 1971.

## **STORES AND OTHER PUBLIC PROPERTY**

### **Controlled Forms**

246. Financial instructions were issued in 1972 reminding Accounting Officers that the local purchase order is a controlled form and that a proper record must be kept of the books containing such forms in order to permit adequate and effective verification and check of their issue and movement and also that such books must be kept under the strictest security to enable proper accounting for the forms so as to prevent their improper usage.

### **Control of stores**

247. Articles, merchandise, or other 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-issue stores relating to those items purchased for immediate use or works and services.

### **Purchase of Stores**

248. Financial instructions were issued in 1972 reminding Accounting Officers that suppliers must be provided with the correct instrument of order duly authenticated viz. "The Local Purchase Order" before stores are delivered. Accounting Officers were also requested to obtain monthly statements of accounts from suppliers. Such statements were required to be checked in the office of issue of the local purchase order, so that those in respect of which payment was made could be marked off and the delay in payment of others investigated.

### **Stores Accounting**

249. 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**

250. 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**

251. 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 business, fuel consumption and quantities of lubricants used were reasonable and whether the operation of the vehicles was economical.

#### **Unserviceable items of stores**

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

#### **Loss of stores**

253. A list of stores reported lost during the financial years is at Appendix A(2).

#### **Accidents**

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

#### **Explanations re Loss of Stores, Writes-off and accidents**

255. 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 years.

### **OTHER PUBLIC PROPERTY**

#### **Government Quarters**

256. The Registers of Government Quarters required to be kept by Ministries/Departments to which allocated, were not always properly kept and in some cases were not maintained.

#### **Buildings other than Government Quarters**

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

### **GENERAL OBSERVATIONS**

258. 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. The situation was further aggravated by the non-submission by the Accountant General of many of the draft Annual Financial Statements in respect of the years 1972 to 1974 for audit examination and subsequent amendments arising therefrom, before the presentation of the final signed Annual Financial Statements. It is hoped that greater efforts would be made in future to reconcile the accounts and rectify errors especially those brought to attention as a result of audit examination. Such generally accepted practice would avoid many of the comments in the Report relating to the accuracy and faithful keeping of the accounts. There is urgent need for reconciliation of those bank accounts which were not reconciled in order to establish their accuracy and also of the reconciliation of the ledger accounts pertaining to the Consolidated Fund, Deposits Fund and the General Account.

259. 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 following paragraphs deal with the Annual Financial Statements signed and transmitted to me by the 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 Excesses**

1972 - 1974

260. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total
1972	1	\$ 1,295
1973	1	15,684
1974	1	3,018

**Liabilities not Settled**

1973

261. The total liabilities listed by the Department as not settled at the close of the financial year 1973 was \$1,432 as set out at Appendix C. The discharge of these liabilities within the financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

### Unpresented Vouchers

1972 - 1973

262. Payment vouchers not presented for audit were as follows:-

1972	-	\$215
1973	-	237

### Expenditure Control

1973 - 1974

263. **Vote Accounting.** Evidence of reconciliation between the Department's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts could not be established.

1972 - 1974

264. **Head 1 Subhead 5 - Telephones.** A trunk call register required to be kept in accordance with instructions issued by the Public Service Ministry was not maintained. In the circumstances it was not possible to ascertain whether all expenditure on this subhead was properly authorised.

### Incurring of Expenditure in excess of Issues from the Consolidated Fund

1973.

265. Expenditure was incurred before obtaining issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for 1973 exceeded the total amount issued from the Fund by \$42,920. Such a situation revealed that adequate attention was not paid by the Accounting Officer to the Financial instructions relating to the obtaining from the Consolidated Fund of sums necessary to meet expenditure and to enable the appropriation of the expenditure against such sums.

1972 - 1974

266. **Imprests.** The Statement of the Imprest Account submitted by the Accountant General as at the end of each of the financial years showed that Ordinary Imprest was short retired as follows:-

Year	Amount
1972	\$280
1973	419
1974	324

## GENERAL ACCOUNT

### Accounting Control

1972 - 1974

267. **Salaries Account - Cash Book.** A Salaries Cash Book was not maintained for 1972 and 1973. The Permanent Secretary stated that such a Cash Book would have been introduced from January 1973. A subsequent inspection disclosed that the Cash Book was written up for January 1974 only.

1972 - 1974

268. **Composition of Daily Cash Balances.** A record of the composition of daily cash balances of the Imprest Account was not properly maintained.

## JUDICIARY

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1972 - 1974

269. **Excess expenditure** as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:-

Year	No. of Subheads	Total
1972	8	832,320
1973	8	438,122
1974	12	8,370

In respect of the excess expenditure of \$438,122 in 1973, the Accounting Officer explained that there was a misallocation of \$209,334 on one Subhead. The unauthorised expenditure on the following Heads

Year	Head	Total
1973	2	\$149,525
1973	3	12,380

showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

#### Liabilities not Settled

1972 - 1974

270. The liabilities in respect of the Appropriation Accounts listed by the Department as not settled at the close of each of the financial years as set out at Appendix C were as follows:-

Year	Total
1972	\$18,221
1973	34,700
1974	10,537

The discharge of these liabilities within the relevant financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

#### Unpresented and Defective Vouchers

##### 1972 - 1974

271. The total of the payment vouchers not presented for audit in respect of each of the financial years was as follows:—

Year	Total
1972	\$30,672
1973	12,960
1974	42,282

There were cases where vouchers did not contain full particulars as required by financial instructions to enable them to be properly examined and satisfactory explanations were not provided by the Accounting Officer.

#### Expenditure Control

##### 1972 - 1974

272. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained and supervised. Evidence of reconciliation between the Department's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

##### 1972 - 1974

273. **Head 2 Subhead 6 Telephones, Head 3 Subhead 4 Telephones.** Attention was drawn to the lack of adequate control over the use of telephones.

##### 1972 - 1974

274. **Withdrawals from Consolidated Fund for various services.** A record of the requests for withdrawals from the Consolidated Fund as required by financial instructions was not maintained by the Department.



**Incurring of Expenditure in excess of issues from  
the Consolidated Fund**

**1972 - 1974**

275. **Expenditure was incurred in excess of issues from the Consolidated Fund.** The total expenditure reflected in the Appropriation Accounts for each of the financial years under review exceeded the total amount issued from the Consolidated Fund as follows:—

Year	Excess
1972	\$ 283,275
1973	1,049,837
1974	253,211

Such a situation revealed that adequate attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining from the Consolidated Fund such sums necessary to meet expenditure and to enable the appropriation of the expenditure against such sums.

**REVENUE STATEMENTS**

**Revenue Control**

**1972 - 1974**

276. **Revenue Accounting.** The Revenue Control Account required to be kept in accordance with financial instructions was not maintained. There was no evidence that the entries in the Revenue Accounts and Revenue Registers were verified by a senior officer. Evidence of reconciliation between the Revenue Accounts and the Revenue Registers and between the Revenue Accounts and Revenue Statements prepared by the Data Processing Division of the Public Service Ministry was not seen. In the circumstances the accuracy of the revenue accounting records was not established.

**1972 - 1974**

277. **Fines Registers.** The unsatisfactory situation with regard to the maintenance and checking of fines registers in certain Judicial Districts as reported on in previous Audit Reports continued in the financial years under review.

**1972 - 1974**

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

**1972 - 1974**

279. **Control of Case Jackets.** The general unsatisfactory manner in which case jackets were presented for audit examination as reported on in my previous Annual Reports, continued during the financial years under review. Attention was again drawn to the unsatisfactory storage of case jackets in certain Judicial Districts.

1972 - 1974

280. **Issue of Commitment Warrants.** Cases have been observed where commitment warrants were not issued for considerable periods and where commitment warrants issued were not properly accounted for.

1972 - 1974

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

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1972 - 1974

282. **Deposits Fund Accounting.** Certified reconciliation statements in respect of Advance and Deposit Accounts as required to be prepared by financial instructions were not seen. Consequently the accuracy of the balances on the relevant accounts of the Deposits Fund was not established.

1972 - 1974

283. **Deposits.** The Statement of Deposit Accounts submitted by the Accountant General at the end of each of the financial years under review showed that there were debit balances and that certain of the debit balances as well as certain of the credit balances remained static during each of the financial years as follows:—

Year	No. of Debit Balances	Total Amount of Debit Balances	No. of Debit Balances Remaining Static	Total Amount of Debit Balances Remaining Static	No. of Static Credit Balances	Total Amount of Static Credit Balances
		\$		\$		\$
1972	90	117,396	9	6,392	32	85,549
1973	90	149,182	12	7,478	33	84,257
1974	83	178,076	16	6,013	27	59,422

1972 - 1974

284. **Advances.** Attention has been drawn to the fact that the Advances Register in respect of personal advances to employees was not properly maintained for 1974. Attention has also been drawn to the unsatisfactory state of other advance accounts operated by the Registrar.

## GENERAL ACCOUNT

### Accounting Control

1972 - 1974

285. **Collection Procedures.** The Remittance Books at the Registry of the Supreme Court and the Sub-Registry, New Amsterdam were not properly maintained and there was no evidence of internal check by the Supervisory Officers. Instances were observed where the official receipts were not issued promptly and approved collection procedures were not observed.

1972 - 1974

286. **Controlled Forms.** The Registers of Receipt Books at the Central Accounting unit and certain Sub-Offices were not properly maintained. Several receipt books were not produced for audit inspection.

1972 - 1974

287. **National Insurance Scheme.** In certain Judicial Districts the procedures required to be followed were not observed.

1972 - 1974

288. **Remittances from General Account.** A record of the requests for remittances from the General Account and of the amounts transferred therefrom by the Accountant General to the Non Sub-Accounting Ministries/Departments' bank account was not maintained.

1972 - 1974

289. **Imprests.** Attention was drawn to the fact that the Imprest Register required to be kept by financial instructions was not maintained for the financial years under review. In certain Judicial Districts the Imprests were not properly operated, the Cash Books were not properly maintained and the bank accounts were not reconciled. The Statement of the Imprest Accounts as at the end of each of the financial years submitted by the Accountant General revealed that the Imprests were short-retired as follows:—

Year	Short-Retired
1972	\$30,780
1973	40,203
1974	51,099

In the absence of a Statement of Composition of the Standing Imprests and supporting certificates it could not be determined whether the Standing Imprest of \$6,490 was fully accounted for at the end of each of the financial years under review.

1972 - 1974

290. **Salaries Account.** The Salaries Account Cash Book was not properly maintained by the Central Accounting Unit and was not kept by certain Judicial Districts. Bank Reconciliation Statements were not submitted for audit examination. An account of this nature should not reflect an overdraft; however, there were several instances where certain bank accounts were overdrawn by considerable sums.

1972 - 1974

291. **Collectors' Cash Book/Statements.** In certain Judicial Districts acknowledgements in respect of amounts paid in to the Accountant General as shown on the Collectors' Cash Book/Statements were not submitted for audit examination.

1972 - 1974

292. **Composition of Daily Cash Balances.** At the Central Accounting Unit of the Supreme Court and in certain Sub-Offices a record of daily cash balances was either not kept, or properly maintained and checked by the Supervisory Officer.

1974

293. **Loss of Cash.** One case of loss of cash in the sum of \$4,400 as set out at Appendix A(1) was reported in respect of the financial year 1974.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1972 - 1974

294. **Stores Accounting.** Inventories of furniture and office equipment in 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.

1972 - 1974

295. **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

1972 - 1974

296. **Courts' Accounts.** The attention of the Registrar, Supreme Court of Judicature has been drawn to instances where Minors' Accounts were not properly maintained. Cash Books were not properly maintained in respect of certain monies lodged with the Registrar of the Supreme Court.

### MAGISTRATES' COURTS

1972 - 1974

297. **Courts' Accounts.** In certain Judicial Districts differences were observed between the total of the individual ledger balances and the cash and bank balances and the accounting records were not properly maintained. Annual certified statements of the balances of the individual ledger accounts in the Judicial Districts in support of the cash and bank balances were not produced for audit examination. Bank reconciliation statements were not produced for audit examination in respect of one Judicial District for certain months in 1974. The Statutory requirement relating to the paying over of unclaimed balances to the Accountant General of certain accounts after the prescribed period was not always observed.

1972 - 1974

298. **Internal Control.** In the interest of proper internal control it has been recommended that certain of the duties and responsibilities performed by one person should be re-distributed among other persons. As will be observed from the foregoing paragraphs certain essential accounting checks were not carried out as required by financial directives.

#### GENERAL OBSERVATIONS

1972 - 1974

299. **Security Arrangements.** The inadequate safeguarding of important records and documents as reported at paragraph 157 of my 1971 Annual Report, continued in the financial years under review.

#### PARLIAMENT

##### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

1972 - 1974

300. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

Year	No. of Subheads	Total
1972	5	\$10,347
1973	3	50,005
1974	4	14,707

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial No.	Paper Amount
		\$		\$ \$
1972	5	10,347	1/73	11,226
1973	1	2,223	1/74	4,295
1974	3	14,641	1/75	17,571

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1973	2	\$45,712

The unauthorised expenditure of \$16,809 on Head 4 in 1973 showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds. Of the unauthorised expenditure of \$16,809, an amount of \$4,293 was covered by advances made from the Contingencies Fund.

#### Liabilities not Settled

1973

301. The liabilities in respect of the Appropriation Accounts listed by the Department as not settled at the 31st December, 1973 totalled \$1,326 as set out at Appendix C. The effect on the Appropriation Accounts of the discharge of these liabilities within the financial year is that four subheads would have been further exceeded and one which showed savings would have resulted in an excess.

#### Unpresented Vouchers

1972 - 1974

302. Payment vouchers not presented for audit in respect of each of the financial years were as follows:—

Year	Total
1972	\$ 2,178
1973	75,066
1974	1,620

1972 - 1974

303. **Head 4 Subhead 5 - Telephones.** Attention was drawn to the lack of adequate control over the use of telephones.

1972 - 1974

304. **Aid-in-Kind.** The value of articles received from an aid donor by the Department was not brought to account against the appropriate subhead in accordance with financial instructions.

#### Expenditure Control

1972 - 1974

305. **Withdrawals from Consolidated Fund for Various Services.** A record of the requests for withdrawals from the Consolidated Fund as required by financial instructions was not maintained by the Department.

1972 - 1974

306. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total

expenditure reflected in the Appropriation Accounts for each of the financial years exceeded the total issues from the Consolidated Fund as follows:

Year	Excess
1972	\$ 23,083
1973	453,036
1974	97,693

However, advances were obtained from the Contingencies Fund to finance a portion of the expenditure as follows:—

Year	Amount
1972	\$11,226
1973	4,293
1974	17,571

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure, revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable the appropriation of the expenditure against such sums.

#### REVENUE STATEMENTS

##### Revenue Control

1972 – 1974

307. **Revenue Accounting.** A Revenue Account and Revenue Control Account were not maintained. Official receipts were not submitted with the half-monthly Collectors' Cash Book Statements to the Accountant General.

#### DEPOSITS FUND ACCOUNTING

##### Accounting Control

1972 – 1974

308. **Deposits Fund Accounting.** Evidence of reconciliation between the Department's Advances and Deposits Accounts and those of the Accountant General was not seen. In the circumstances the accuracy of these accounts could not be established.

#### GENERAL ACCOUNT

##### Accounting Control

1972 – 1974

309. **National Insurance Scheme.** The attention of the Head of Department was drawn to the inadequacy of internal checks of the National Insurance Scheme records. This situation contributed toward the loss of \$1,695 in 1974.



1972 - 1974

310. **Imprest.** A shortage of \$40 in the Standing Imprest of \$262 was brought to attention of the Head of Department in 1972. This matter has not yet been settled.

1972 - 1974

311. **Salaries Account Cash Book.** The Salaries Account Cash Book was not checked by the Supervisory Officer and the bank account was not reconciled.

1972 - 1974

312. **Composition of Daily Cash Balances.** A record of daily cash balances was not properly maintained or checked by the Supervisory Officer.

1974

313. **Loss of Cash.** One case of loss of cash of \$378 and National Insurance Scheme Stamps valued at S1,317 as set out at Appendix A(1) was reported in respect of 1974.

#### STORES AND OTHER PROPERTY

##### Control of Stores

1972 - 1974

314. **Stores Accounting.** A stock record for official Publications was not maintained.

1972 - 1974

315. **Store-Keeping.** Inventories of furniture and office equipment were not properly maintained and there was no evidence of internal check.

#### AUDIT

##### APPROPRIATION ACCOUNTS

##### Unauthorised Excess

1974

316. **Excess expenditure of \$26** as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly.

#### OMBUDSMAN

##### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

1972 - 1974

317. **Excess expenditure** as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:

Year	No. of Subheads	Total
1972	5	\$3,968
1973	4	4,733
1974	3	1,864

The unauthorised expenditure on the following Heads

Year	Head	Total
1972	6	\$3,486
1973	6	3,095

showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

#### Unpresented Vouchers

1974

318. Payment vouchers not presented for audit in respect of 1974 totalled \$2,500.

#### Expenditure Control

1972 - 1974

319. **Vote Accounting.** Vote Accounts were not properly maintained and supervised. Evidence of reconciliation between the Department's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1972 - 1974

320. **Head 6 Subhead 6 - Telephones.** The instructions issued for the purpose of exercising control over the use of telephones in relation to trunk calls were not observed.

1972 - 1974

321. **Withdrawals from Consolidated Fund for various services.** A record of the requests for withdrawals from the Consolidated Fund as required by financial instructions was not maintained by the Department in 1972. This record was maintained in 1973 and 1974 but was not checked by the Supervisory Officer.

#### Incurring of Expenditure in excess of Issues from the Consolidated Fund

1972 - 1974

322. Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for each of the financial years under review exceeded the total issues from the Consolidated Fund as follows:

Year	Excess
1972	\$ 3,860
1973	20,498
1974	3,468

Such a situation revealed that adequate attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of issues from the Consolidated Fund of sums necessary to meet expenditure and to enable the appropriation of the expenditure against such sums.

#### GENERAL ACCOUNT Accounting Control

##### 1972 - 1974

323. **Remittances from General Account.** A record of the requests for remittances from the Accountant General and of the amounts transferred by the Accountant General to the Non Sub-Accounting Ministries/Departments bank accounts was not maintained.

##### 1972 - 1974

324. **Imprests.** The Imprest Cash Book was not properly maintained and was not checked by the Supervisory Officer.

##### 1972 - 1973

325. **Salaries Account Cash Book.** The Salaries Account Cash Book was not maintained for the period 1st August, 1972, to 30th September, 1973. Bank Reconciliation Statements were not submitted for audit examination. An account of this nature should not reflect an overdraft; however, there were instances where the bank account was overdrawn during 1973.

#### PUBLIC AND POLICE SERVICE COMMISSIONS

##### APPROPRIATION ACCOUNTS Unauthorised Excesses

##### 1972 - 1974

326. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

Year	No. of Subheads	Total
1972	1	\$167
1974	1	262

### Liabilities not Settled

1973 - 1974

327. The liabilities in respect of the Appropriation Accounts listed by the Department as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Amount
1972	₹ 324
1973	3,006
1974	988

The discharge of these liabilities within the relevant financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

### Unpresented Vouchers

1972 - 1974

328. The total amount of the payment vouchers not presented for audit in respect of each of the financial years was as follows:—

Year	Total
1972	\$8,765
1973	253
1974	266

### Expenditure Control

1973

329. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred during the financial years in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for 1973 exceeded the sums issued from the Consolidated Fund by \$69,073. Such a situation revealed that adequate attention was not paid by the Accounting Officers to the financial instructions relating to the obtaining from the Consolidated Fund of sums necessary to meet expenditure and to enable the appropriation of expenditure against such sums.

### GENERAL ACCOUNT Accounting Control

1972 - 1974

330. **National Insurance Scheme.** The approved procedures with regard to the operation of the National Insurance Scheme were not strictly observed.

**PUBLIC PROSECUTIONS**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

1972 - 1974

331. Excess Expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

Year	No. of Subheads	Total
1972	3	\$ 2,385
1973	1	10,833
1974	2	1,233

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial	Paper
			No.	Amount
		\$		\$
1972	1	1,769	1/73	1,769
1974	1	500	1/75	500

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	2	\$ 616
1973	1	10,833
1974	1	733

The unauthorised expenditure of \$7,039 in 1973 on Head 8 showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

**Liabilities not Settled**

1973 - 1974

332. The liabilities listed by the Department as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Amount
1973	\$809
1974	158

The discharge of the liabilities within the financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads which showed savings would have resulted in excesses and the savings on one subhead would have been reduced.

#### Expenditure Control

1972 - 1974

333. **Vote Accounting.** Evidence of reconciliation between the Department's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1973 - 1974

334. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of Issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund as follows:-

Year	Excess
1973	\$62,706
1974	15,240

However an advance was obtained from the Contingencies Fund in 1974 to cover \$500 of the excess expenditure. This situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable appropriation of the expenditure against such sums.

#### DEPOSITS FUND ACCOUNTING Accounting Control

1972 - 1974

335. **Deposits Fund Accounting.** Certified reconciliation Statements in respect of the accounts of the Deposits Fund as required to be prepared by financial instructions were not seen. Consequently the accuracy of the balances of the accounts was not established.

336. **Advances.** Cases were observed where personal advances made to officers were not fully repaid.

#### GENERAL ACCOUNT Accounting Control

1972 - 1974

337. **Controlled Forms.** A register of controlled forms was not maintained. Monthly returns of unused receipts were not submitted in accordance with financial instructions.

1972 - 1974

338. **Imprest.** Financial instructions governing the operation of the imprest were not observed.

#### GENERAL OBSERVATIONS

1972 - 1974

339. **Internal Control.** Attention was drawn to the fact that certain essential accounting checks were not being carried out.

1972 - 1974

340. **Insurance Premiums.** Quarterly returns showing deductions of insurance premiums from officers' salaries were not forwarded to the Accountant General in accordance with financial instructions.

#### PRIME MINISTER

#### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1972 - 1974

341. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

Year	No. of Subheads	Total
1972	5	\$ 53,520
1973	7	1,086,622
1974	10	513,872

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial	
			No.	Paper Amount
		\$		\$
1973	1	236	1/74	2,000
1974	1	27,585	2/75	50,000

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	5	\$ 53,520
1973	6	1,084,622
1974	9	463,872



The unauthorised expenditure on the following Heads showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Year	Head	Amount	Covered by Advances from Contingencies Fund	Unauthorised Expenditure
		\$	\$	\$
1975	9	2,379	2,000	379
1975	10	273,661	—	273,661
1974	10	53,734	50,000	3,734
1974	11	2,128	—	2,128

#### Appropriations-in-Aid

1972 - 1974

342. The estimated receipts under Head 10 - Guyana Defence Force Sub-head 101 - Issues of Farm Produce, the actual receipts and shortfall as shown in the Appropriation Accounts were as follows:-

Year	Estimate	Actual Receipt	Shortfall
1972	\$150,000	\$830	\$149,170
1973	150,000	248	\$149,752
1974	250,000	342 (DR)	250,342

An explanation has been requested for the reasons in the shortfall on the estimated receipts and for a debit of \$342 appearing in the 1974 Appropriation Accounts.

#### Liabilities not Settled

1972 - 1974

343. The liabilities listed by the Ministry as not settled at the close of the financial years 1972 and 1973 totalled \$211,933 and \$2,884, respectively as set out at Appendix C. A list of liabilities in respect of the financial year 1974 was not presented. However, audit tests revealed liabilities as set out at Appendix C totalling \$25,580 in respect of 1974 as having been discharged in 1975. The outstanding liabilities for 1973 and 1974 do not appear to be realistic in comparison with the figures for the previous years. The discharge of the liabilities during the relevant financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded and the savings on others would have been reduced.

#### Errors of Classification

1972 - 1973

344. Test Checks carried out on transactions revealed errors of classification. These errors were not rectified before the close of the accounts for the relevant financial year. Other misallocations revealed by the test checks and which would

appear to be deliberate and not within the ambit of the subhead to which charged were as follows:—

- (a) **1972 Head 9 Subhead 6 – Library and Publications.**  
An amount of \$1,545 was expended on the purchase of one duplicating machine and charged to the above Head and subhead. The Accounting Officer explained that no funds were provided under the Capital Estimates – Division V – Subhead 9 – Purchase of equipment to meet this expenditure.
- (b) **1972 Head 9 Subhead 19 – Allowances to Corpsmen.** Travelling and Subsistence Allowances, wages and cost of certain sports equipment totalling \$2,161 were charged to the above Head and Subhead. The Accounting Officer admitted the misallocation and explained that the expenditure was met from the above Head and Subhead as no funds were provided to meet this expenditure.
- (c) **1974 Head 9 Subhead 13 – Remuneration to Ministerial Private Secretaries.** Provision under this Head and Subhead was used to meet the payment of salaries to personnel other than Ministerial Private Secretaries.

#### Unpresented Vouchers

1972 – 1974

345. Payment vouchers not presented for audit in respect of each of the financial years were as follows:—

Year	Total
1972	\$308,891
1973	15,490
1974	462,131

#### Expenditure Control

346. **Vote Accounting.** Vote Accounts and subsidiary records of the Central Accounting Unit and at certain Sub-Offices were not satisfactorily kept and properly supervised. Expenditure was incurred on certain subheads in excess of the approved estimates without first obtaining supplementary provision. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts could not be established.

#### Incurring of Expenditure in excess of Issues from the Consolidated Fund

1972 – 1974

347. Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund on the undermentioned Heads/Divisions:—

Year	Head/Division	Total
1972	9	\$ 1,855
1973	9	2,379
1973	10	273,661
1974	V	1,366
1974	10	248,735

However, advances were obtained from the Contingencies Fund to cover the excess expenditure as follows:—

Year	Head	Total
1973	9	\$ 2,000
1974	10	50,000

This situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of funds necessary to meet expenditure and to enable appropriation of the expenditure against such sums.

#### DEPOSITS FUND ACCOUNT

##### Accounting Control

##### 1972 – 1974

348. **Deposits Fund Accounting.** Certified reconciliation statements in respect of the Ministry's Deposits Fund Accounts were not seen. Consequently the accuracy of the balances of these accounts was not established.

##### 1972 – 1974

349. **Deposits.** The Statement of Deposit Accounts submitted by the Accountant General at the end of each of the financial years showed that there were debit balances and that certain of the debit balances as well as certain of the credit balances remained static during each of the financial years as follows:—

Year	No. of Debit Balances	Total of Debit Balances	No. of Debit Balances Remaining Static	Total Amount of Static Debit Balances	No. of Static Credit Balances	Total Amount of Static Credit Balances
1972	1	\$353	1	\$353	6	\$38,484
1973	1	353	1	353	9	39,950
1974	2	603	1	353	10	54,318

#### GENERAL ACCOUNT

##### Accounting Control

##### 1972 – 1974

350. **Controlled Forms.** A register of controlled forms was not properly maintained during 1973 at the Pay and Records Office of the Guyana Defence Force. Official receipt books relating to the sale of farm produce at the Guyana Defence Force Farm, Garden-of-Eden were not produced for examination.

1973

351. **National Insurance Scheme.** Attention was drawn to the non-observance by the Guyana Defence Force of the regulations governing this scheme and the procedures required to be carried out by financial instructions. A survey carried out in October, 1973 at the Pay and Records Office disclosed that National Insurance stamps valued at \$84,061 were on hand for a number of soldiers who were not registered under this Scheme.

1972 - 1974

352. **Imprests.** An Imprest Register was not maintained by the Ministry as required by financial instructions. The Imprest Cash Book was not properly maintained by the Guyana Defence Force. In the circumstances it could not be determined whether the Imprest was fully retired at the end of each financial year. It was observed that the Imprest was not properly operated. Advances were made from the Imprest which should normally have been made by the Accountant General and the authority for making certain types of advances from the Imprest was not seen. The Statement of the Imprest Accounts submitted by the Accountant General as at the end of each of the financial years revealed that the Imprests were short-retired and over-retired as follows:—

Year	No. of Accounts	Short-retired	No. of Accounts	Over-retired
1972	2	\$592,634	2	\$207,800
1973	3	754,836	1	159,112
1974	3	708,112	1	159,112

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 \$10,000 was fully accounted for at the end of each of the financial years under review.

1972 - 1974

353. **Paymasters' Advances.** The Paymasters' Advances Registers for 1972 to 1974 were not produced for examination. As a result, the balances outstanding at the 31st December of each of the financial years could not be verified. The Statement of Paymasters' Advances as at 31st December for the years 1972 to 1974 submitted by the Accountant General showed that the following balances were not cleared:—

Year	Debit Balance	Credit Balance
1972	\$ 220,236	\$31
1973	1,117,617	31
1974	1,106,376	31

Consequently the expenditure as shown on the Appropriation Accounts in respect of these financial years was understated.

1972 - 1974

354. **Unpaid Salaries and Allowances.** As reported at paragraph 189 of my 1971 Report, it was not possible to verify the balance of unpaid salaries and allowances due to army personnel.

355. **Collectors' Cash Book/Statements from Ministry's Sub-Offices.** Collectors' Cash Book/Statements and related documents were not submitted for audit examination.

356. **Sub-Accountant's Cash Book.** Bank Reconciliation Statements in respect of the balance on the main Bank Account operated by the Ministry as at 31st December of each financial year were not submitted for audit examination.

#### STORES AND OTHER PUBLIC PROPERTY

##### Control of Stores

1972 - 1974

357. **Stores Accounting.** Several stores accounting records were either not produced for audit inspection or maintained. Unsatisfactory features at certain Sub-Offices regarding the receiving, issuing and accounting for items of stores were observed. It was suggested that annual certificates be given by suitably appointed Boards of Survey to the effect that vehicles of the Guyana Defence Force were in existence and agreed with the details in the inventory.

1972 - 1974

358. **Loss of Stores.** Loss of stores as set out at Appendix A(2) were reported in respect of each of the financial years as follows:—

Year	No. of Cases	Amount
1972	4	\$1,562
1973	2	447
1974	4	3,426

1972 - 1974

359. **Accidents.** Accidents as set out at Appendix A(3) were reported in respect of the financial years as follows:—

Year	No. of cases	Amount
1972	3	\$2,800
1974	2	502

No case of accident was reported in respect of the financial year 1973.

#### MINISTRY OF PUBLIC CORPORATIONS

##### Unauthorised Excesses

1972 - 1974

360. **Excess expenditure** as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly for the following years:—

Year	No. of Subheads	Total
1972	2	\$ 172
1973	2	4,276
1974	1	122

The unauthorised expenditure on Head 12 – Ministry of Public Corporations for the following years shows that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

Year	Total
1973	\$1,876
1974	122

#### Expenditure Control

1972 – 1974

#### Incurring of Expenditure in excess of withdrawals from the Consolidated Fund

361. Expenditure was incurred in excess of withdrawals from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund as follows:—

Year	Excess
1972	\$12,342
1973	5,015
1974	125

The situation where issues from the Consolidated Fund were inadequate to meet expenditure revealed that due attention was not paid to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable appropriation of the expenditure against such sums.

### PUBLIC SERVICE MINISTRY

#### APPROPRIATION ACCOUNTS Unauthorised Excesses

1973 – 1974

362. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total
1973	2	\$29,740
1974	3	17,106

The unauthorised expenditure of \$8,043 in 1973 under Division VIII – Public Service Ministry showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

#### Liabilities not Settled

1972 – 1974

363. The liabilities listed by the Department as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$1,494
1973	347
1974	2,400

The discharge of these liabilities within the relevant financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded. One subhead which showed savings would have resulted in an excess and the savings on others would have been reduced.

#### Unpresented Vouchers

1972 – 1974

364. The total amount of the payment vouchers not presented for audit in respect of each of the financial years was as follows:—

Year	Total
1972	\$ 671
1973	1,027
1974	584

#### Expenditure Control

1972 – 1974

365. **Vote Accounting.** Evidence of reconciliation between the Department's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.



1972 - 1974

366. **Division VIII Subhead 1 - Conditional Scholarships and Training Courses.** The Vote Account relating to Conditional Scholarships and Training Courses and the Register of the payments made on behalf of each student were not properly maintained. Attention was drawn to instances where entries were omitted from both records.

**Incurring of Expenditure in excess of Issues from  
the Consolidated Fund**

1973 - 1974

367. Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts under Division VIII - Public Service Ministry exceeded the total issues from the Consolidated Fund as follows:-

Year	Excess
1973	\$ 29,735
1974	210,511

Such a situation revealed that adequate attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining from the Consolidated Fund of sums necessary to meet expenditure and to enable the approval of the expenditure against such sums.

**DEPOSITS FUND ACCOUNT  
Accounting Control**

1972 - 1974

368. **Deposits Fund Accounting.** Certified reconciliation statements in respect of the accounts of the Deposits Fund as required to be prepared by financial instructions were not seen. Consequently the accuracy of the balances of the accounts was not established.

1972 - 1974

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

**GENERAL ACCOUNT  
Accounting Control**

1972 - 1974

370. **Collection Procedures.** The Remittance Book was not properly maintained and evidence of check by the Supervisory Officer was not seen.

1973 - 1974

371. **Imprests.** The Statement of Imprests submitted by the Accountant General showed that the Ordinary Imprest of \$30,000 was not retired at the end of each financial year.

1972

372. **Loss of Cash.** One case of loss of cash in the sum of \$60 as set out at Appendix A(1) was reported in respect of the financial year 1972.

#### STORES AND OTHER PUBLIC PROPERTY

##### Control of Stores

1972 - 1974

373. **Stores Accounting.** Attention was drawn to the unsatisfactory operation of the Library. No catalogue of the books was kept. A number of books on loan was outstanding for considerable periods.

1972 - 1974

374. **Store-Keeping.** Inventories of furniture and equipment were not checked by the Supervisory Officer.

#### GENERAL OBSERVATIONS

375. **Control over Telephones.** Certain suggestions were made for improving the control over the use of telephones in the Public Service.

1972 - 1974

376. **Insurance Premiums.** Quarterly returns showing deductions of insurance premiums from officers' salaries were not forwarded to the Accountant General in accordance with financial instructions.

#### MINISTRY OF FOREIGN AFFAIRS

##### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

1972 - 1974

377. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

Year	No. of Subheads	Total
1972	16	\$204,652
1973	10	476,452
1974	2	181,454

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial No.	Paper Amount
		\$		\$
1972	1	13,085	1/73	13,085

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	15	\$191,567
1973	10	476,452
1974	2	181,454

Unauthorised expenditure of \$125 on Division IX Ministry of Foreign Affairs was incurred in 1973.

#### Liabilities not Settled

1973 – 1974

378. Liabilities listed by the Ministry in respect of the Appropriation Accounts as not settled at the close of the financial years as set out at Appendix C were as follows:—

Year	Amount
1973	\$142,812
1974	85,697

The discharge of these liabilities within the financial year would have affected the outcome of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced. Information was requested as to whether approval was obtained from the Accountant General before payment of liabilities relating to Overseas Missions was made in subsequent financial years.

#### Errors of Classification

379. 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

1972 – 1974

380. Payment vouchers not presented for audit in respect of each of the financial years were as follows:—

Year	Total
1972	\$ 3,753
1973	19,708
1974	10,796

## Expenditure Control

1972 - 1974

381. **Vote Accounting.** Vote Accounts and subsidiary registers were not properly maintained and supervised. Reconciliation was not effected between the Vote Accounts maintained by the Central Accounting Unit and those kept by the Overseas Missions. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

1972

382. **Head 13 Subhead 35 - Expenses of Conference of Foreign Ministers of Non Aligned Countries.** Certain unsatisfactory features were observed in the accounting for expenditure and expenditure credits in respect of this Conference. In the circumstances the accuracy of the expenditure shown in the Appropriation Accounts was not established.

1972

383. **Division VIII Subhead 2 - Acquisition of Overseas Offices and Residences.** The residence for the Permanent Representative to the United Nations, New York, was acquired in 1972 but the full purchase price was not reflected in the Appropriation Accounts. Agreements in respect of the purchase of certain properties were not produced for audit inspection.

1973

384. **Division IX Subhead 2 - Acquisition of Overseas Offices and Residences.** An amount of £35,000 received by the Guyana High Commission in London on 1st March, 1973 for the purchase of a Chancery was placed on a deposit account. According to the bank statement the sum of £36,791 was expended on the purchase of this building. Satisfactory documentary evidence was not seen to support the payments from the deposit account and the source of the additional finance of £1,791 was not ascertained.

## SERVICES FOR OTHER MINISTRIES

1973

385. **Head 23 Ministry of Home Affairs - Registration and Elections Subhead 4 - National Registration.** It was observed that remittances totalling \$157,330 were made to the Guyana High Commission, London for the purpose of defraying expenses in connection with National Registration in the United Kingdom and charged to the above Head and Subhead. The actual vouchers in support of the disbursement of this sum were not produced for audit examination. It was suggested that the Imprest system should be used in cases of this nature so that the charge to the final expenditure Head and Subhead would be supported by receipted vouchers giving full particulars concerning the disbursements.

1972 - 1974

**Incurring of Expenditure in excess of Issues from  
the Consolidated Fund**

386. Expenditure was incurred in excess of Issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund as follows:—

Year	Excess
1972	\$ 489,583
1973	2,192,093
1974	123,054

However, an advance was obtained from the Contingencies Fund in 1972 to cover \$13,085 of the excess expenditure. The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable appropriation of expenditure against such sums.

**REVENUE STATEMENTS  
Revenue Control**

1972 - 1974

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

1972 - 1974

388. **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**

1972 - 1974

389. **Deposits Fund Accounting.** Certified reconciliation statements in respect of the Ministry's Deposits Fund Accounts as required to be prepared by financial instructions were not seen. In the circumstances the accuracy of the balance of these accounts was not established.

1972 - 1974

390. **Deposit Accounts.** The Statement of Deposit Accounts submitted by the Accountant General at the end of each of the financial years showed a debit balance as follows:—

Year	Balance
1972	\$169,274
1973	169,274
1974	156,946

1972 - 1974

391. **Advance Accounts.** The Statement of Advance Accounts submitted by the Accountant General revealed that the balances on the Advance Account - Permanent Secretary, Ministry of Foreign Affairs, at the end of the financial years under review were as follows:-

Year	Balance
1972	\$714,040
1973	640,912
1974	452,015

Information was sought as to the action being taken to clear the outstanding balance.

#### GENERAL ACCOUNT Accounting Control

1972 - 1974

392. **Collection Procedures.** The procedures relating to the collection of public monies were not being observed at the Central Accounting Unit and one of the Missions.

1972 - 1974

393. **Controlled Forms.** The approved procedures relating to the custody and use of cheque books were not observed.

1972 - 1974

394. **National Insurance Scheme.** Attention was drawn to certain unsatisfactory features in the operation of the National Insurance Scheme.

1972 - 1974

395. **Imprests.** The unsatisfactory features reported at paragraph 227 of my 1971 Annual Report, continued in the financial years under review. The Register for the Special and Standing Imprests was not properly maintained by the Central Accounting Unit of the Ministry. It could therefore not be ascertained 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 each financial year. Attention was drawn to the fact that the bank accounts of certain Overseas Missions were in overdraft. In accordance with section 22 of the Financial Administration and Audit Act, the power to borrow money from a bank by means of a fluctuating overdraft is conferred on the Minister of Finance. The authority of the Minister was not seen for the overdrafts incurred by such Missions. The Statement of Imprest Accounts at the

end of each financial year submitted by the Accountant General showed that the imprest accounts were short-retired as follows:—

Year	Short-retired
1972	\$210,027
1973	295,513
1974	373,972

1972 – 1974

396. **Salaries Account Cash Book.** The Salaries Account Cash Book and Bank Reconciliation Statements were not produced for audit examination.

1973 – 1974

397. **Collectors' Cash Book/Statements – Consolidated and Deposits Funds.** Collectors' Cash Book/Statements for 1973 and 1974 were not produced for audit examination.

398. **Composition of Daily Cash Balances.** A record of daily cash balances was not produced for audit examination.

1972

399. **Loss of Cash.** One case of loss of cash of \$108 in 1972 as set out at Appendix A(1) was reported.

#### STORES AND OTHER PUBLIC PROPERTY

##### Control of Stores

1972 – 1974

400. **Stores Accounting.** Inventories of furniture and office equipment for the Ministry and Overseas Missions were not kept on the prescribed forms. Lists of furniture and office equipment were produced but there was no evidence of internal check by the Supervisory Officer.

1972 – 1974

401. **Accidents.** Accidents as set out at Appendix A(3) were reported in respect of the financial years as follows:—

Year	No. of Cases	Amount
1972	1	\$ 240
1974	3	4,186

#### GENERAL OBSERVATIONS

1972 – 1974

402. **Monthly financial reports and other statements** were not submitted by certain Overseas Missions.



403. **Establishment of Overseas Sub-Treasury — New York.** A Sub-Treasury was established in New York in April 1973 for the purpose of expediting Government's financial business in North and South America.

**ATTORNEY GENERAL  
APPROPRIATION ACCOUNTS  
Unauthorised Excesses**

1972 — 1974

404. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

Year	No. of Subheads	Total
1972	11	\$ 8,567
1973	6	237,708
1974	5	653

The unauthorised expenditure on the following Heads showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds:—

Year	Head	Total
1972	15	\$ 6,710
1973	15	213,055
1973	16	3,956
1973	17	8,886

**Liabilities not Settled**

1972 — 1974

405. Liabilities in respect of the Appropriation Accounts listed as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$20,431
1973	36,684
1974	3,471

The discharge of these liabilities within the relevant financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

1972 - 1974

#### Unpresented Vouchers

406. Payment vouchers not presented for audit in respect of each of the financial years were as follows:—

Year	Total
1972	\$ 287
1973	1,689
1974	4,769

#### Expenditure Control

1972 - 1974

407. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained and supervised.

1972 - 1974

408. **Head 15 Subhead 5 - Telephones. Head 16 Subhead 7 - Telephones. Head 17 Subhead 4 - Telephones.** Attention was drawn to the lack of control over the use of telephones. In the circumstances it could not be determined whether the expenditure charged to the Appropriation Accounts were incurred entirely on official business.

1972 - 1974

409. **Withdrawals from Consolidated Fund for various services.** The procedures for withdrawals from the Consolidated Fund as required by financial instructions were not observed by the Attorney General's Office and the constituent Departments.

1972 - 1974

410. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for each of the financial years exceeded the total issues from the Consolidated Fund as follows:—

Year	Head	Total Excess
1972	15	\$ 29,859
1972	17	5,966
1973	15	491,683
1973	16	3,956
1973	17	17,645
1974	15	17,844

The situation where issues from the Consolidated Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of funds necessary to meet expenditure and to enable appropriation of the expenditure against such sums.

**DEPOSITS FUND ACCOUNTS**  
**Accounting Control**

1972 - 1974

411. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records of the Attorney General's Office and those of the Accountant General's Office was not seen. In the circumstances the accuracy of the accounts could not be established.

1972 - 1974

412. **Advance Accounts.** An Advances Register was not produced for audit examination.

**GENERAL ACCOUNT**  
**Accounting Control**

1972 - 1974

413. **Collection Procedures.** The procedures relating to the collection of public monies were not being observed in some instances. A Remittance Book was not maintained.

1972 - 1974

414. **Controlled Forms.** A Register of Controlled Forms was not properly maintained. The approved procedures for the requisition, custody and use of controlled forms were not followed.

1972 - 1974

415. **Imprests.** An Imprest Cash Book in respect of the National Insurance Scheme was not maintained and the approved procedures relating to the operation of imprests were not observed.

1972 - 1974

416. **Salaries Account Cash Book.** The Salaries Account Cash Book and Bank Reconciliation Statements were not produced for audit examination.

1974

417. **Collectors' Cash Book/Statements - Consolidated and Deposits Fund.** Acknowledgements by the Accountant General for monies deposited into the Accountant General for the Non Sub-Accounting Ministries/Departments bank account by the Attorney General's Office as shown in the Collectors' Cash Book/Statements were not seen.

1972 - 1974

418. **Composition of Daily Cash Balances.** A record of the daily cash balances in respect of Ordinary and National Insurance Scheme Imprests was not maintained.

**STORES AND OTHER PUBLIC PROPERTY**  
**Control of Stores**

1972 - 1974

419. **Stores Accounting.** Inventories of furniture and office equipment were not produced for audit inspection.

**OFFICIAL RECEIVER, PUBLIC TRUSTEE AND STATE SOLICITOR**  
**REVENUE STATEMENTS**  
Revenue Control

1972 - 1974

420. **Revenue Accounting.** The unsatisfactory situation with regard to accounting for revenue collected as reported at paragraph 251 of my 1971 Annual Report continued in the years under review. A Revenue Account, a Revenue Control Account and a Revenue Register were not maintained. Consequently reconciliation between the Revenue Accounts and the Revenue Statements was not possible. In the circumstances the accuracy of the Revenue Statements was not established.

1972 - 1974

421. **Arrears of Revenue.** The statement of arrears of revenue was not prepared in conformity with financial instructions.

**OTHER ACCOUNTS**  
**OFFICIAL RECEIVER, PUBLIC TRUSTEE AND STATE SOLICITOR**

1972 - 1974

422. The unsatisfactory state of the accounts of the Official Receiver, Public Trustee and State Solicitor continued in the years under review. Cash books were not kept up to date and bank accounts not reconciled during the period. Ledger accounts were not properly written up and balanced and documents were not produced for audit.

423. **Internal Control.** Weaknesses in the system of internal control were brought to attention. It is essential for management to establish proper controls in order to carry out the business of the organisation in an orderly manner, to safeguard its assets and to secure the accuracy and reliability of its records.

**OTHER MATTERS**

1972 - 1974

424. **Security arrangements.** The unsatisfactory situation as regards the preservation and security of essential accounting records and documents continued in the years under review.

**DEEDS REGISTRY**  
**REVENUE STATEMENTS**  
Control of Revenue

1972 - 1974

425. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts and Revenue Statements was not seen. In the circumstances the accuracy of the Revenue Statements could not be established.

1972 - 1974

426. **Legal Documents.** A number of documents such as Transports, Mortgages, Deeds, Powers of Attorney etc. were not produced for examination in order to determine the accuracy of the fees collected.

#### DEPOSITS FUND ACCOUNTS

##### Accounting Control

1972 - 1974

427. **Deposits Fund Accounting.** Evidence of reconciliation between the Department'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.

#### GENERAL ACCOUNT

##### Accounting Control

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

1972 - 1974

429. **Controlled Forms.** The Register of Controlled Forms was not properly maintained. Adequate control over the receipt and issue of controlled forms was not exercised.

1972 - 1974

430. **Imprest.** The cash book for the National Insurance Scheme Imprest was only introduced from August 1974. The Statement of Imprests submitted by the Accountant General showed that the Ordinary Imprest was short-retired by \$188 at the 31st December, 1974.

#### STORES AND OTHER PUBLIC PROPERTY

##### Control of Stores

1972 - 1974

431. **Stores Accounting.** The inventories of furniture and equipment were not checked by the supervisory officer.

#### MINISTRY OF INFORMATION AND CULTURE

##### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

1972 - 1974

432. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

Year	No. of Subheads	Total
1972	10	\$1,746,378
1973	17	348,064
1974	10	93,508

Of the above excesses advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered \$	Financial No.	Paper Amount \$
1972	1	6,757	1/73	14,800
1973	3	166,479	1/74	185,448
1974	1	7,053	2/75	10,463

The excess expenditure as shown hereunder has not been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	9	\$1,731,578
1973	14	162,616
1974	9	83,045

The incurring of expenditure of \$1,641 in 1973 on a subhead under Division XI for which no funds were provided and the unauthorised expenditure of \$1,439,614 on Division XI in 1972 showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds. An advance of \$14,000 was obtained in 1972 from the Contingencies Fund to cover a portion of the unauthorised excess.

#### Liabilities not Settled

1972 – 1974

433. Liabilities in respect of the Appropriation Accounts listed as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$13,190
1973	29,836
1974	23,471

The discharge of these liabilities within the relevant financial years would have effected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

### Unpresented Vouchers

1972 - 1974

434. **Payment vouchers not presented for audit in respect of each of the financial years were as follows:—**

Year	Total
1972	\$ 36,268
1973	179,578
1974	60,157

### Expenditure Control

1972 - 1974

435. **Vote Accounting.** Vote Accounts were not properly maintained and supervised.

1972 - 1974

436. **Head 18 Subhead 5 - Telephones.** Attention was drawn to the lack of control over the use of telephones. In the circumstances, it could not be determined whether the expenditure charged to the Appropriation Accounts was incurred on official business.

1972

437. **Division XI Subhead 4 - Carifesta.** An officer other than the Permanent Secretary was designated by the Secretary to the Treasury as Accounting Officer for this Subhead. The voted provision under this Subhead of \$156,000 in 1972 was exceeded by \$1,491,065. Several unsatisfactory features were observed. These included insufficient documentation and authorisation of expenditure, inadequate control and supervision, payment of commission for certain services without the approval of the Ministry of Finance, inadequate control over the printing, receipt and issue of certain controlled forms, accounting for tickets and proceeds therefrom and other receipts, disposal of assets at the end of the Festival and the incurring of an overdraft of \$1,655,253 on the Imprest Bank Account.

1972 - 1974

438. **Withdrawals from the Consolidated Fund for various services.** A record of the requests for withdrawals from the Consolidated Fund as required by financial regulations was not properly maintained.

1972 - 1974

439. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for 1972 and 1974 exceeded the total amounts issued from the Consolidated Fund as follows:—

Year	Excess
1972	\$1,596,614
1974	213,600



However, advances were obtained from the Contingencies Fund to cover a portion of the excess as follows:—

Year	Excess Covered
1972	\$14,800
1974	10,463

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of funds necessary to meet expenditure and to enable appropriation of the expenditure against such sums.

1972 – 1974

440. **Aid-in-Kind.** Information was sought as to whether the values of articles received from Aid donors by the Ministry were brought to account against appropriate subheads in accordance with financial instructions.

#### REVENUE STATEMENTS

##### Revenue Control

1972 – 1974

441. **Revenue Accounting.** The Revenue Account and Revenue Control Account were not maintained. Consequently there was no reconciliation between the Revenue Account and the Revenue Statements. In the circumstances the accuracy of the Revenue Statements was not established.

#### DEPOSITS FUND

##### Accounting Control

1972 – 1974

442. **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 Deposits Fund accounts was not established.

1972

443. **Advance Accounts.** It was observed that the advances ledger was not properly maintained.

#### GENERAL ACCOUNT

##### Accounting Control

1972 – 1974

444. **Controlled Forms.** Adequate control over the receipt, issue and custody of controlled forms was not exercised. Several receipt books were not produced for audit inspection.

1972 – 1973

445. **National Insurance Scheme.** The Register of Contributions was not produced for inspection and stamps were not affixed to contributors' cards in certain cases.

1972 - 1974

446. **Remittances from General Account.** A record of the request for remittances from the Accountant General and of the amounts transferred by the Accountant General to the Accountant General for Non Sub-Accounting Ministries/ Departments bank account was not maintained.

1972 - 1974

447. **Imprests.** An Imprest Register was not maintained by the Ministry as required by financial instructions. The Imprest Cash Book was not properly maintained and bank reconciliation was not effected promptly. Advances made from the Imprest were outstanding for considerable periods. The Statement of Imprests at the end of each of the financial year submitted by the Accountant General showed a credit balance in the Imprest Account as follows:—

Year	Cr. Balance
1972	\$1,619,365
1973	1,605,126
1974	1,599,899

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.

1972 - 1974

448. **Salaries Account Cash Book.** The Salaries Account Cash Book was not properly maintained in 1972. The financial instructions relating to the operation of the Salaries Account were not strictly observed during the financial years under review.

#### STORES AND OTHER PUBLIC PROPERTY Control of Stores

1972 - 1974

449. **Stores Accounting.** Certain unsatisfactory features in accounting for publications and other items of stores were brought to attention. It has been observed that the inventories were not properly maintained and vehicles were not marked to render them identifiable as Government property.

1972 - 1974

450. **Vehicle Log Books.** The vehicle log books were not properly maintained and were not checked by the supervisory officer.

1972 - 1974

451. **Motor Vehicle Workshop.** Recommendations were made in respect of the preparation of job cards so as to ascertain the cost of repairs of each job.

1972 - 1974

452. **Loss of Stores.** A register of losses of stores was not maintained as required by financial instructions. Consequently, it could not be ascertained whether all losses were reported. The position with regard to the loss of stores reported for the financial years under review as set out at Appendix A(2) was as follows:—

Year	No. of Cases	Amount
1972	1	\$ 176
1973	1	1,042
1974	3	653

1972 - 1974

453. **Accidents.** A register of accidents was not maintained in accordance with financial instructions. Consequently, it could not be ascertained whether all accidents were reported. The position with regard to accidents reported for the financial years under review as set out at Appendix A(3) was as follows:—

Year	No. of Cases	Amount
1972	1	\$ 35
1973	1	Not stated
1974	2	\$168

**OTHER ACCOUNTS**  
**Guyana Broadcasting Service**

1972 - 1974

454. The position as regards the accumulated surplus/deficit at the end of each of the financial years under review was as follows:—

Year	Surplus	Deficit
1972	\$245,311	—
1973	—	(\$68,592)
1974	—	(\$90,405)

Of the surplus of \$245,311 as at 31st December, 1972 the sum of \$243,181 was capitalised thereby resulting in Government's investment in the Corporation being increased to \$764,622.

**Designs and Graphics**

1972 - 1974

455. **Accounts.** The accounts for 1972 to 1974 have been audited by this Department. The results of the operations and accounting ratios for the financial years under review were as follows:—

	1972	1973	1974
	\$	\$	\$
Turnover	585,459	780,087	884,817
Gross Surplus	150,996	143,259	176,702
Gross Surplus on Turnover percentage	27.2%	18.4%	20%
Net Operating Expenses	117,350	130,635	124,996
Net Operating expenses to Turnover percentage	20%	16.8%	14.2%
Net Surplus	41,647	12,624	51,706
Net Surplus to Turnover percentage	7.2%	1.6%	5.8%

The position as regards the current assets and liabilities as at 31st December of each of the years under review was as follows:—

Current Assets	1972	1973	1974
	\$	\$	\$
Stock	7,500	7,500	7,500
Debtors (Less provision for bad debts)	188,429	195,197	225,810
Prepayments	750	20,112	—
Bank	—	28,591	103,004
Cash	63	83	66
	<u>196,742</u>	<u>251,483</u>	<u>336,380</u>
<b>Current Liabilities</b>			
Creditors	168,160	207,170	240,555
Bank Overdraft	343	—	—
	<u>168,503</u>	<u>207,170</u>	<u>240,555</u>
Working Capital	28,239	44,313	95,825
Working Capital Ratio	1.16	1.21	1.39

The provision of \$2,000 in 1972 and 1973 and \$3,000 in 1974 for bad debts appear unrealistic. It has been suggested that the debtors' accounts be analysed individually so that an adequate amount may be provided for bad debts. Certain balances on the debtors and creditors accounts appear to be outstanding for considerable periods. Action should be taken to collect amounts due to and pay amounts owing by the organisation.

**MINISTRY OF HOME AFFAIRS**  
**APPROPRIATION ACCOUNTS**  
**Unauthorised Excesses**

1972 — 1974

456. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

Year	No. of Subheads	Total
1972	18	\$ 149,701
1973	35	1,138,765
1974	34	436,110

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial No.	Paper Amount
		\$		\$
1973	1	7,000	1/74	7,000
1974	9	202,522	2/75	326,305

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	18	\$ 149,701
1973	35	1,131,794
1974	25	109,813

The unauthorised expenditure on the following Heads:—

Year	Head	Total
1973	20	\$588,210
1974	21	29,175

showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds. However, an advance of \$43,328 was made from the Contingencies Fund to meet the unauthorised expenditure of \$29,175 in 1974.

#### Liabilities not Settled

1972 - 1974

457. Liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Amount
1972	\$217,800
1973	52,905
1974	51,577
104	

The discharge of these liabilities within the financial years would have affected the out-turn of the Appropriation Accounts.

#### **Errors of Classification**

1972 - 1974

458. Test checks carried out on transactions revealed errors of classification some of which were not rectified before the close of the accounts for the related financial year.

#### **Unpresented and Defective Vouchers**

1972 - 1974

459. Payment vouchers not produced for audit examination in respect of each of the financial years were as follows:-

<b>Year</b>	<b>Total</b>
1972	\$ 29,771
1973	370,710
1974	259,518

#### **Expenditure Control**

1972 - 1974

460. **Vote Accounting.** Vote Accounts and certain subsidiary records at the Central Accounting Unit and certain constituent Departments and Sub-Offices were not satisfactorily kept and properly supervised. At a constituent Department, Vote Accounts were not maintained in respect of inter-departmental warrants received from other Ministries/Departments. Consequently, it could not be ascertained whether the expenditure incurred under these warrants was properly charged out to the relevant heads and subheads. Cases were observed where expenditure bore no relevance to the subheads charged and where expenditure of a capital nature was charged to current subheads. In order to improve the system of internal control it was recommended that all disbursements by the Police Department should be subject to examination by the Central Accounting Unit of the Ministry. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts could not be established.

1972 - 1974

461. **Expenditure on Services of a Confidential Nature.** The particulars of expenditure on the undermentioned Heads and Subheads for the financial years under review were not subject to audit examination.

Year	Head	Subhead	Amount
1972	20	20 – Prevention and Detection of Crime	\$ 39,172
1972	20	22 – Security Precautions	75,062
1973	20	20 – Prevention and Detection of Crime	42,032
1973	20	29 – Security Precautions	107,745
1974	20	20 – Prevention and Detection of Crime	54,184
1974	20	28 – Security Precautions	91,851

462. **Head 19 Subhead 5 – Telephones.** It was observed that overseas calls were made from telephones not authorised for such purpose located in the Police Department.

1973

463. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of Issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund as follows:—

Year	Head	Excess
1973	20	\$588,212
1973	Div. XII	510,605

The situation where issues from the Consolidated Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable the appropriation of expenditure against such sums.

1972 – 1974

464. **Aid-in-Kind.** It could not be determined whether the value of all articles received from aid donors by the Ministry was brought to account against the appropriate subheads in accordance with financial instructions.

#### REVENUE STATEMENTS Revenue Control

1972 – 1974

465. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts and the Ministry's Revenue Statements was not seen. In the circumstances it could not be ascertained whether the revenue collected have been properly brought to account. The Revenue Control Account was either not maintained or kept in accordance with financial instructions. There was no evidence to indicate that checks were carried out by a Supervisory Officer.



1972 - 1974

466. **Revenue Registers.** A Surcharge Register was not produced for audit examination.

1972 - 1974

467. **Arrears of Revenue.** Statements of arrears of revenue for the years 1972 to 1974 were not received in respect of certain Departments and Sub-Offices. In the circumstances it was not possible to determine the arrears of revenue for each of these years and to ascertain whether effective control was exercised to ensure prompt and satisfactory allocation of the revenues.

#### DEPOSITS FUND ACCOUNTS Accounting Control

1972 - 1974

468. **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 Deposits Fund Accounts could not be verified.

1972 - 1974

469. **Deposits.** It was observed that certain Deposit Accounts were not properly maintained. The Statement of Deposit Accounts at the end of each of the financial years submitted by the Accountant General showed the following position:—

Year	No. of Debit Balances	Total of Debit Balances	No. of Static Debit Balances	Total Static Debit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$
1972	4	180,691	2	180,270	7	9,211
1973	5	181,648	5	180,274	11	11,397
1974	5	180,458	4	180,440	13	13,401

1972 - 1974

470. **Advances.** The Advances Ledgers for the years under review were not properly maintained. The statement of Advance Accounts as at 31st December for the years 1972 to 1974 showed the following position:—

Year	No. of Static Debit Balances	Total of Static Debit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$
1972	3	6,104	3	59,324
1973	4	6,146	3	59,096
1974	3	6,104	3	59,096

**GENERAL ACCOUNT**  
**Accounting Control**

**1972 - 1974**

471. **Collection Procedures.** It has been observed that in certain sub-offices approved collection procedures were not followed. Receipts were not issued promptly by the Central Accounting Unit for remittances from Sub-Offices. Remittance Books were not satisfactorily maintained and there was no evidence of internal check by the Supervisory Officer. The Revenue Collectors' Chart was not produced for audit inspection. Consequently it was not possible to determine whether all amounts collected by Departments and Sub-Offices were remitted promptly and properly brought to account.

**1972 - 1974**

472. **Controlled Forms.** There were cases where controlled forms were not produced for audit inspection and a large quantity of those produced could not be traced in the Register of Controlled Forms. Supervision of controlled forms was not satisfactorily exercised in certain Sub-Offices. There were cases where the Register of Controlled Forms was either not produced or properly maintained.

**1972 - 1974**

473. **Establishment Bank Account - Police Department.** Several unsatisfactory features relating to the operation of the Establishment Bank Account were observed. Bank reconciliation statements were not certified, official receipts were not issued for certain amounts brought to account in the cash book, and numerous advances were made from this account although there was no authority for making such advances. There were instances where signatures were not affixed to the vouchers as evidence of acknowledgement of payments and where payments were made on vouchers not properly certified. There were large credit balances at the 31st December of each financial year in respect of the 'Unpaid Salaries and Wages Accounts'. In the absence of detailed statements indicating the persons to whom the cash balance at the end of each year related, the accuracy of the cash balance shown in the cash book could not be verified.

**1972 - 1974**

474. **National Insurance Scheme.** At a survey carried out at the Central Accounting Unit in 1973, National Insurance Stamps valued at \$9,027 were on hand for a number of persons who had either resigned before being registered or who had not been allocated National Insurance Cards.

**1972 - 1974**

475. **Imprests.** The Imprest Registers kept at the Central Accounting Unit for the purpose of exercising control over imprests issued and retired, were not properly maintained. There were cases where the approved accounting procedures for the operation of the imprest were not followed. There were also cases where Sub-imprests were not fully retired and a case where the Standing Imprest was not accounted for. The Statement of Imprest Accounts as at 31st December, for the years 1972 to 1974 submitted by the Accountant General showed that Accounts were short-retired and over-retired as follows:-

**GENERAL ACCOUNT**  
**Accounting Control**

1972 - 1974

471. **Collection Procedures.** It has been observed that in certain sub-offices approved collection procedures were not followed. Receipts were not issued promptly by the Central Accounting Unit for remittances from Sub-Offices. Remittance Books were not satisfactorily maintained and there was no evidence of internal check by the Supervisory Officer. The Revenue Collectors' Chart was not produced for audit inspection. Consequently it was not possible to determine whether all amounts collected by Departments and Sub-Offices were remitted promptly and properly brought to account.

1972 - 1974

472. **Controlled Forms.** There were cases where controlled forms were not produced for audit inspection and a large quantity of those produced could not be traced in the Register of Controlled Forms. Supervision of controlled forms was not satisfactorily exercised in certain Sub-Offices. There were cases where the Register of Controlled Forms was either not produced or properly maintained.

1972 - 1974

473. **Establishment Bank Account - Police Department.** Several unsatisfactory features relating to the operation of the Establishment Bank Account were observed. Bank reconciliation statements were not certified, official receipts were not issued for certain amounts brought to account in the cash book, and numerous advances were made from this account although there was no authority for making such advances. There were instances where signatures were not affixed to the vouchers as evidence of acknowledgement of payments and where payments were made on vouchers not properly certified. There were large credit balances at the 31st December of each financial year in respect of the 'Unpaid Salaries and Wages Accounts'. In the absence of detailed statements indicating the persons to whom the cash balance at the end of each year related, the accuracy of the cash balance shown in the cash book could not be verified.

1972 - 1974

474. **National Insurance Scheme.** At a survey carried out at the Central Accounting Unit in 1973, National Insurance Stamps valued at \$9,027 were on hand for a number of persons who had either resigned before being registered or who had not been allocated National Insurance Cards.

1972 - 1974

475. **Imprests.** The Imprest Registers kept at the Central Accounting Unit for the purpose of exercising control over imprests issued and retired, were not properly maintained. There were cases where the approved accounting procedures for the operation of the imprest were not followed. There were also cases where Sub-imprests were not fully retired and a case where the Standing Imprest was not accounted for. The Statement of Imprest Accounts as at 31st December, for the years 1972 to 1974 submitted by the Accountant General showed that Accounts were short-retired and over-retired as follows:—

Year	No. of Imprests Short-Retired	Amount Short-retired \$	No. of Imprests Over-retired	Amount Over-retired \$
1972	2	28,996	1	298
1973	2	33,084	1	298
1974	1	26,144	2	5,745

#### 1972 - 1974

476. **Amounts due to Consolidated and Deposits Fund.** Amounts collected by the Ministry and a constituent Department in respect of the Consolidated and Deposits Funds were not deposited promptly into the bank accounts of the respective Funds. Consequently there was undue delay in reflecting the receipts not only in the bank accounts but also in the cash books of these Funds.

#### 1972 - 1974

477. **Collectors' Cash Book/Statements - Sub-Offices.** There were cases where the financial instructions relating to the preparation and submission of Collectors' Cash Book/Statements were not followed.

#### 1972 - 1974

478. **Sub-Accountants Cash Book.** There were cases where collections at Sub-Offices were deposited in the Ministry's Bank account but these were not brought to account in the Sub-Accountant's Cash Book. The authorised bank limit relating to this account was exceeded on several occasions in 1972. At 31st December, 1972 there were several unrepresented cheques which had become stale. There was considerable delay in the submission of Bank Reconciliation Statements for 1973 and 1974 for audit examination. A comparison of the statement of Distribution of Cash Balances as at 31st December of the years 1972 and 1973 prepared by the Accountant General and the Ministry's cash books showed the following differences:-

Year	Balances per Statement	Balances as Per Cash Book	Differences
1972	655,145	647,522	7,623
1973	920,535	976,377	5,842

Information was sought regarding the Cash Book balances for 1974 in order to ascertain whether they were in agreement with the total balance of \$1,105,596 shown on the statement prepared by the Accountant General.

479. **Loss of Cash.** The position with regard to the loss of cash for the financial years under review as set out at Appendix A(1) was as follows:-

1972	3	cases totalling	\$726
1974	2	do.	\$636

**STORES AND OTHER PUBLIC PROPERTY**  
**Control of Stores**

1972 - 1974

480. **Purchasing of Stores.** There were cases where instructions regarding the writing of Local Purchase Orders were not followed.

1972 - 1974

481. **Stores Accounting.** Several unsatisfactory features as regards stores accounting and stores accounting procedures at a Sub-Office of the Ministry were brought to attention.

1972 - 1974

482. **Storekeeping.** Unsatisfactory features regarding the accounting for items of stores were observed including the failure to dispose of unserviceable items and return of items on loans promptly. There was no evidence that certain inventories were checked by the supervisory officers. It was observed at a constituent department that adequate storage facilities were not provided and this not only resulted in damage to stores but impeded proper storekeeping.

1972 - 1974

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

484. **Loss of Stores.** The position with regard to the loss of stores for the financial years 1972 to 1974 as set out at Appendix A(2) was as follows:—

1972	12	cases totalling	\$ 2,087
1973	9	do.	4,724
1974	23	do.	12,896

485. **Accidents.** The position with regard to accidents in respect of the financial years 1972 to 1974 as set out at Appendix A(3) was as follows:—

1972	54	cases totalling	\$23,258
1973	73	do.	27,768
1974	66	do.	37,481

486. **Disposal of Bicycles.** It was observed that there were many unsatisfactory features in the storage and disposal of unclaimed bicycles at one of the large Police Stations.

**OTHER ACCOUNTS**

487. **Mashramani Celebrations Committee.** The accounts of the Mashramani Celebrations Committee for the year 1974/75 were not presented in a satisfactory manner for audit.

**MINISTRY OF LOCAL GOVERNMENT**  
**APPROPRIATION ACCOUNTS**  
**Unauthorised Excesses**

1972 - 1974

488. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total
1972	1	\$ 1,568
1973	2	100,308
1974	4	60,113

Of the above excesses, the following advance was obtained from the Contingencies Fund and subsequently approved by the National Assembly:—

Year	No. of Subheads	Amount Covered	Financial No.	Paper Amount
		\$		\$
1974	1	58,867	2/75	107,793

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	1	\$ 1,568
1973	2	100,308

**Liabilities not Settled**

1972 - 1974

489. The liabilities in respect of the Appropriation Account listed by the Ministry as not settled at the close of each of the financial year as set out at Appendix C were as follows:—

Year	Total
1972	\$ 219
1973	9,940
1974	4,158

The discharge of these liabilities within the relevant financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that one subhead would have been further exceeded and the savings on others would have been reduced.

### Unpresented Vouchers

1972 - 1973

490. Payment vouchers not produced for inspection in respect of 1972 and 1973 were as follows:—

Year	Total
1972	\$46,135
1973	4,680

### Expenditure Control

1972 - 1974

491. **Vote Accounting.** Vote Accounts and certain subsidiary records were not properly maintained at certain District Administration Offices in 1972. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

492. **Incurring of Expenditure in excess of issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for 1972 and 1973 exceeded the total issues from the Consolidated Fund as follows:—

Year	Total Excess
1972	\$ 48,041
1973	\$155,510

The situation where issues from the Consolidated Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable the appropriation of expenditure against such sums.

### REVENUE STATEMENTS

#### Revenue Control

1972 - 1974

493. **Revenue Accounting.** Instances were brought to attention where Licence Records were not kept or properly maintained and checked by the Supervisory Officer in certain District Administration Offices. In certain instances Licence Records were not produced for examination. Follow up action was not taken promptly to ensure that all business premises were licenced.

1972 - 1974

494. **Arrears of Revenue.** Statements showing arrears of revenue were not submitted by certain District Administration Offices. 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**

1972 - 1974

495. **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 Deposits Fund Account could not be established.

496. **Deposits.** The Statement of Deposit Accounts at the end of each financial year submitted by the Accountant General showed the following:—

Year	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances	No. of Debit Balances	Total of Debit Balances	No. of Static Debit Balances	Total of Static Debit Balances
		\$		\$		\$		\$
1972	12	25,920	10	22,423	2	3,926	1	4,576
1973	18	26,591	11	20,600	2	5,704	—	—
1974	12	49,409	10	22,487	3	5,978	1	4,544

**GENERAL ACCOUNT**  
**Accounting Control**

1972 - 1974

497. **Collection Procedures.** It was observed that in certain Sub-Offices approved collection procedures were not followed. The Remittance book was not properly maintained.

1972 - 1974

498. **National Insurance Scheme.** A Register of Contributions was not maintained at a District Administration Office.

1972 - 1974

499. **Imprests.** The Register of Sub-Imprests was not maintained in 1973. In certain District Administration Offices the Sub-Imprest Accounts were not operated in accordance with financial instructions. The Statement of Imprests Accounts at 31st December of each of the financial years showed that the Ordinary Imprest was over-retired as follows:—

Year	Over-retirement
1972	\$13,885
1973	16,376
1974	16,376

In the absence of Statements of Composition of the Standing Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$2,420 was fully accounted for at the end of each financial year.

1972 - 1974

500. **Composition of Daily Cash Balances.** The record of the composition of daily cash balances was not maintained or properly maintained and checked by a Supervisory Officer at certain District Administration Offices.

**STORES AND OTHER PUBLIC PROPERTY**

**Control of Stores**

1972 - 1974

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

502. **Register of Quarters.** A register of Government Quarters required to be kept by financial instructions was not produced for audit examination.

**1972 - MINISTRY OF AGRICULTURE**

**1973 AND 1974 - MINISTRY OF NATIONAL DEVELOPMENT**

**AND AGRICULTURE**

**APPROPRIATION ACCOUNTS**

1972 - 1974

503. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years: -

Year	No. of Subheads	Total
1972	55	\$1,969,757
1973	51	6,157,054
1974	57	5,504,996

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:

Year	No. of Subheads	Amount Covered \$	Financial No.	Paper Amount \$
1972	3	264,784	1/73	273,784
1973	1	484,500	1/74	484,500
1974	1	295,388	2/75	295,388

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	52	\$1,695,973
1973	53	5,672,554
1974	56	5,209,608

The unauthorised expenditure on the following Heads:—

Year	Head/ Division	Total	Covered by	Un-
			Advances from Contingencies Fund	authorised Excess
		\$	\$	\$
1972	26	251,824	200,000	51,824
"	27	120,901	73,784	47,117
1973	27	187,435	—	187,435
"	28	1,091,199	—	1,091,199
"	29	112,805	—	112,805
"	30	108,060	—	108,060
"	DIV. XIV	369,485	484,500	—
1974	26	162,936	—	162,936
"	27	923,162	—	923,162
"	29	208,081	—	208,081
"	78	306,738	295,388	11,350

showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

#### Liabilities not Settled

1972 - 1974

504. Liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	150,829
1973	81,842
1974	49,386

The discharge of these liabilities within the relevant financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

#### Errors of Classification

1972 - 1974

505. Test checks carried out on transactions revealed errors of classification some of which were not rectified before the close of the accounts for the related financial year.

1972 - 1974

#### Unpresented and Defective Vouchers

506. Payment vouchers not produced for audit examination in respect of the financial years were as follows:—

Year	Total
1972	₹1,647,384
1973	2,113,540
1974	not available

There were cases where vouchers did not contain full particulars as required by financial instructions to enable them to be examined and satisfactory explanations were not provided.

#### Expenditure Control

1972 - 1974

507. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained. There was grave laxity in the control of expenditure. Expenditure on numerous subheads exceeded the provisions. Supplementary provisions were not obtained to meet the excesses. Several allocations made to Sub-Officers of the Ministry were exceeded and there were cases where expenditure was incurred without the necessary intra-departmental warrant being issued by the Accounting Officer. There were cases in 1973 and 1974 where expenditure was incurred on certain subheads although the expenditure on such subheads was limited or suspended by the Minister of Finance in accordance with section 6(2) of the Financial Administration and Audit Act, Chapter 73:01. Cases were also observed where expenditure bore no relevance to the subheads charged and where expenditure of a capital nature was charged to current subheads and vice versa. There were also cases where contracts awarded did not indicate the heads and subheads of charge against which the expenditure should be debited. The possibility therefore existed that the liabilities in respect of such contracts might not have been recorded in the Vote Accounts and could be one of the reasons for the incurrance of the excesses. It was observed that the Paymasters' Advances System was used to finance expenditure in respect of which no provision existed or the sum provided for the service in the related financial year was exhausted. The

Statement of Paymasters' Advances as at 31st December of each of the financial year submitted by the Accountant General showed that the following balances were not cleared:—

Year	Net Dr. Balance
1972	\$1,469,493
1973	1,667,595
1974	2,824,896

Consequently the expenditures for the related financial year were understated by substantial amounts some of which were brought to account as expenditure in the ensuing year.

Procedures relating to the submission of financial returns by Sub-Offices to Headquarters for the purpose of monitoring expenditure were generally not followed. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

#### 1973 - 1974

508. **Salaries.** There were several cases of overpayment of salaries totalling \$56,616 due mainly to incorrect conversion as a result of the Implementation of Re-classification and Payment of Revised Salaries authorised by the Public Service Ministry. Information was sought regarding the recovery of the amounts overpaid.

#### 1973

509. **Division XIV Subhead 15 - Development of North West Region.** In view of the fact that Head 28 Subhead 33 - Subsidy to the Guyana School of Agriculture Corporation was provided in the Annual Estimates, the disbursement of \$25,000 to the Corporation in respect of the Burnham Agricultural Institute at Arakaka should have been charged thereto instead of the above Division and Subhead.

510. **Division XIV Subhead 14 - Soesdyke/Linden Land Development Project; Division XIV Subhead 36 - Dairy Farming Expansion Programme.** The contractor involved in the construction of roads at the Agricultural Exhibition Site at Sophia was also awarded contracts for the construction of roads at Kuru-Kururu, Soesdyke/Linden Highway and Mon Repos Livestock Farm and the work was supervised by the Land Development Officer who certified that the works were satisfactorily done. The Accounting Officer stated that the contract documents were of such that it was not possible to determine the cost of materials and that no details were submitted for the preparation of the contracts and the accounts for payment. He also stated that the nature and extent of the works warranted execution by the Ministry of Works and Communications.

511. **Division XIV Subhead 34 - Establishment of an Agricultural Exhibition Site.** The Chief Works and Hydraulics Officer in carrying out an examination of the road construction work at the Agricultural Exhibition Site reported that there were no specifications describing the ingredients to be used on the processing of materials or standards for construction by which the contractor's work could be checked, that

laboratory controls as required at all stages of construction were not done, that the cost of construction was substantially higher than it should have been if proper construction methods were used, that it was difficult to understand on what basis the contractor tendered and that the contractor was ill equipped to carry out the work. It was observed that the Ministry of Works and Communications was required to complete the construction of the base and sub-base of the roads at the site. The work from its commencement should have been carried out by the Ministry of Works and Communications which had the necessary expertise to design the road and supervise its construction.

512. **Division XIV Subhead 10 – Diversification and Development \$21,000; Subhead 33 Agro-Industrial Development \$47,000; Subhead 36 – Dairy Farming Expansion Programme \$20,000.** An agreement was entered into with the Guyana National Co-operative Trust Co. Ltd. to act as agent of the Ministry for the disbursement of loans to farmers and the collection of repayments. In 1972 an amount of \$15,000 was deposited with the Guyana National Co-operative Bank and in 1973, a further amount of \$88,000. The making of loans from the Subheads mentioned above was not in keeping with the purposes for which the provisions were made by the National Assembly and was contrary to financial instructions which stipulated that a separate subhead for loans should be provided in the Annual Estimates.

1974

513. **Division XIII Subhead 8 – Diversification and Development of Agriculture.** Loans totalling \$82,325 in connection with the Berbice Corn Project were made to farmers and charged to the above subhead contrary to financial instructions which stipulate that a separate subhead for loans should be provided in the Annual Estimates. Information was requested with regard to:—

- (a) the revenue head and subhead to which proceeds from the sale of corn purchased from farmers were credited;
- (b) whether an inventory was maintained for tools issued to farmers;
- (c) the points along the river where shelling units were installed; and
- (d) whether payments were made by farmers for fertilisers issued to them in accordance with the conditions of the project.

514. **Division XIII Subhead 38 – Feasibility Studies.** Contrary to instructions issued by the Public Service Ministry that under-graduates from Universities were not to be employed in the Public Service during their long vacation, the Ministry employed a number of them and charged their salaries to this Division and Subhead. The employment and expenditure relating thereto were therefore not properly authorised.

515. **Division XIII Subhead 20 – Assistance to Agricultural Development Activities.** As a result of pig farmers owing the Guyana Marketing Corporation over \$500,000 the Ministry undertook to pay the Corporation \$50,000 monthly towards repaying the farmers' indebtedness and to supply stock feed to them. An arrangement was made by the Ministry with the Corporation whereby the Corporation would advise the Ministry of the value of pork received from the pig farmers and the Ministry would deduct over a period of five years the cost of stock feed supplied as well as a sum

calculated to recover the amount owing by the pig farmers to the Corporation and would pay over the balance to the pig farmers.

The Corporation would pay monthly to the Ministry the value of pork received. Expenditure incurred by the Ministry under this project as at 31st December, 1974 totalled \$1,395,000. However the amount equivalent to the value of pork received by the Corporation was not paid over to the Ministry.

In 1973 fish to the value of \$29,686 was supplied to the Guyana Marketing Corporation by the Special Projects Unit of the Ministry. In 1974 large quantities of fish were again supplied to the Guyana Marketing Corporation and also to the Co-op Complex and the Ministry of Co-operatives and National Mobilisation. Information was sought as to whether the Ministry received payment from the agencies concerned and the Head and Subhead credited.

516. **1973 - Division XIV Subhead 33 - Agro-Industrial Development; 1974 - Division XIII Subhead 28 - Agro-Industrial Development.** A contract in the sum of \$17,000 was entered into for the construction of the Food and Nutrition Building at Ruimveldt. The contractor was paid the sum of \$15,500 which would appear to be in excess of the value of the work done. His services were terminated and another contractor was engaged to complete the building for \$10,000. This contractor also failed to complete the building but was paid the sum of \$8,000 for work done. A third contractor was engaged to complete the building for \$2,100. The total cost to construct the building therefore amounted to \$25,600 as compared with the original estimate of \$17,000. Information was sought regarding the action taken against the officer who certified that sufficient work was done to warrant payment to the first contractor and also what action was taken to recover the amount overpaid.

1973 - 1974

517. **Aid-in-Kind.** Information was sought as to whether the value of articles received from Aid Donors by the Ministry was brought to account against the appropriate Subheads in accordance with financial instructions.

1972 - 1974

518. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for each of the financial years exceeded the total issues from the Consolidated Fund as follows:-

Year	Head/ Division	Total Excess \$	Covered by Advances from Contingencies Fund \$	Unauthorised Excess \$
1972	26	251,824	200,000	51,824
"	27	158,901	73,784	85,117
"	Div. XIV	1,041,493	-	1,041,493
"	Div. XV	74,403	-	74,403



Year	Head/ Division	Total Excess	Covered by Advances from Contingencies Fund	Unauthorized Excess
1973	27	187,485	—	187,485
"	28	1,091,199	—	1,091,199
"	29	112,805	—	112,805
"	30	108,060	—	108,060
"	Div. XIV	3,525,485	484,500	3,040,985
1974	26	162,936	—	162,936
"	27	976,783	—	976,783
"	29	218,609	—	218,609
"	30	2,727	—	2,727
"	78	306,756	295,888	11,360
"	Div. XIII	5,319,407	—	5,319,407

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable the appropriation of expenditure against such sums.

#### 1972 - 1974

519. **Tender Board.** There were several instances where Tender Board Procedures relating to invitation of tenders and awarding of contracts were not observed.

#### 1972

520. **Contracts.** It was observed that an individual was employed as an engineer and in addition to the payment of a retainer fee was also awarded contracts for goods and services for which payments were made to him. In addition to these payments he was also entitled to be paid an additional sum of 10 per cent of the excess of any contract above \$4,000. Information was sought regarding:—

- (a) The total number and value of contracts awarded; and
- (b) The officers who certified the works as satisfactorily completed.

It was also observed that there were instances where works were not completed within the stipulated time.

### REVENUE STATEMENTS

#### Revenue Control

#### 1972 - 1974

521. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts and the Revenue Registers and between the Revenue Accounts and Revenue Statements was not seen. In the circumstances it could not be ascertained whether the revenues collected have been properly brought to account. There were cases where revenue registers were not properly maintained or not maintained and were not periodically checked by a Supervisory Officer.

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered \$	Financial No.	Paper Amount \$
1972	1	10,698	1/73	20,000
1973	2	43,458	1/74	74,000
1974	1	45,863	2/75	47,000

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	11	\$ 95,393
1973	6	158,154
1974	9	138,133

The unauthorised expenditure of \$7,899 on Head 30 in 1972 showed that due regard was not paid to the control which is exercised by Parliament over the use of Public Funds.

#### Unpresented Vouchers

1973 – 1974

570. Payment vouchers not presented for audit totalled \$3,151 and \$210,273 in respect of 1973 and 1974, respectively.

#### Expenditure Control

1972 – 1974

571. Vote Accounting. Vote Accounts and subsidiary records were not properly maintained. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1973

572. Head 32 Subhead 2 – Transport and Travelling. The attention of the Accounting Officer was drawn to the improper charge against the above Head and Subhead of transportation expenses of Overseas Trade Missions. Such expenditure should have been charged to Head 67 Ministry of Finance, Subhead 20, Expenses of Official Missions and Visits to Guyana.

1973

573. Division XVI Subhead 10 – Assistance to Miners. An Inter-Departmental Warrant for \$13,415 was issued to the Ministry of Works and Communications (Works) to effect repairs to a Caterpillar Tractor. Repairs were also effected to an Allis Chalmers Bulldozer from this allocation. The total cost of repairs exceeded the alloca-

tion by \$30,386. Under this Subhead loans were also made to miners as a form of assistance. Attention was drawn to the inadequacy of the accounting records in respect of such loans. A recommendation for the setting up of a Revolving Fund for the making of loans to miners was implemented in 1975.

1974

574. **Head 32 Subhead 3 - Miscellaneous.** An amount of \$77,765 was expended on the purchase of equipment for the Timber Manufacturing Plant and charged to the above Head and Subhead. This expenditure should have been charged to a capital provision but no funds were provided to meet the expenditure. In the circumstances the expenditure was a deliberate misallocation and resulted in an excess of \$73,733 on the above head and subhead.

1972

575. **Incurring of Expenditure in excess of issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund under Head 30 by \$7,899. The situation where issues from the Consolidated Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable the appropriation of expenditure against such sums.

#### REVENUE STATEMENTS Revenue Control

1972 - 1974

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

1972 - 1974

577. **Register of licences for trading in gold and precious stones.** The Register was not maintained in a manner to ascertain whether it was checked by a senior officer and that business premises were visited annually to determine whether they were licensed. 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 were not produced for inspection.

1972 - 1974

578. **Register of Gold and Precious Stones Seized/Retained.** 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 1974 were requested. There were cases where quantities deposited in 1969 differed from those shown in a subsequent handing over statement.

1973 - 1974

579. **Register of Royalty paid on Gold and Precious Stones.** The Register of Royalty paid on Gold and Precious Stones was not properly maintained and checked by the Supervisory Officer. Differences were observed between the amounts recorded in the Register and those shown as collected on the General Receipts.

#### DEPOSITS FUND ACCOUNTS

##### Accounting Control

1972 - 1974

580. **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 these accounts could not be established.

1973 - 1974

581. **Deposits.** The Statement of Deposit Accounts submitted by the Accountant General at the end of each of the financial years showed the following:-

Year	No. of Debit Balances	Total of Debit Balances	No. of Debit Balances remaining Static	Total of Static Debit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$		\$
1972	2	1,809	-	-	-	-
1973	3	1,464	1	504	7	8,752
1974	3	1,464	3	1,464	5	118,982

1972 - 1974

582. **Advances.** The Advances Register was not properly maintained.

#### GENERAL ACCOUNT

##### Accounting Control

1972 - 1974

583. **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 by the Supervisory Officer.

1972 - 1974

584. **National Insurance Scheme.** Attention was drawn to the non-observance of the Regulations governing the scheme and the procedures required to be carried out by financial instructions. A survey carried out in May 1972 disclosed that National Insurance Stamps valued at \$21,547 were on hand for employees who were not registered under the scheme.

1972 - 1974

585. **Imprests.** Attention was drawn to cases where several Imprest Bank Accounts were overdrawn. Imprest Cash Books were not properly written up and Cash

Books for several periods were not produced for examination, and payments made from the Imprest were not recouped promptly. Bank Reconciliations were done by the same officers who wrote up the cash books and there was no evidence that the reconciliations were checked by a Supervisory Officer. Further, there were not enough details of the retirement of the Imprests to enable proper examination. The Statement of Imprest Accounts submitted by the Accountant General at the end of each of the financial years revealed that the Imprests were short-retired and over-retired as follows:—

Year	No. of Accounts	Short-retired by	No. of Accounts	Over-retired by
1972	—	—	1	\$128,282
1973	1	\$ 9,484	—	—
1974	2	26,065	—	—

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 \$10,000 was fully accounted for at the end of 1974.

1974.

586. **Paymasters' Advances.** The Statement of Paymasters' Advances as at 31st December, 1974 submitted by the Accountant General showed that there was a debit balance of \$7,190. Consequently the expenditure as shown in the Appropriation Accounts in respect of 1974 would appear to be understated.

1972 – 1974

587. **Salaries Account.** The Salaries Account Cash Book for the period August 1972 to September 1974 and Bank Reconciliation Statements for the period August 1972 to December 1974 were not submitted for audit examination. The Cash Book for the period October to December 1974 was not properly maintained.

1972 – 1974

588. **Pay As You Earn.** A Register of P.A.Y.E. deductions paid over to the Commissioner of Inland Revenue was not maintained.

1974

589. **Collectors' Cash Book/Statements – Ministry's Sub-Offices.** There were cases where the financial instructions relating to the preparation and submission of Collectors' Cash Book/Statements were not followed. A Revenue Collectors' Chart was not maintained at the Central Accounting Unit. Consequently it could not be determined whether all Collectors' Cash Book/Statements were submitted by collectors of revenue.

1972 – 1974

590. **Sub-Accountant's Cash Book – Irregular Cheques.** A Register of Irregular Cheques was not maintained during 1974. Consequently it could not be determined whether all irregular cheques were subsequently cleared. Bank Reconciliation Statements for 1972 to 1974 were not submitted for audit examination.

1972 - 1974

591. **Loss of Cash.** The position with regard to the loss of cash for financial years under review as set out at Appendix A(1) was as follows:-

1972	4	cases totalling	\$4,465
1973	2	cases totalling	95
1974	2	cases totalling	1,119

**STORES AND OTHER PUBLIC PROPERTY**  
**Control of Stores**

1972 - 1974

592. **Store-keeping.** Several unsatisfactory features were observed regarding the accounting for items of stores issued to field parties and for the proceeds collected from the sale of excess stores at the end of each field trip. Items of stores which were loaned to field parties were not returned after each field trip and remained outstanding for a considerable period. Inventories of furniture and equipment, plant and machinery were not produced.

1972 - 1974

593. **Controlled Forms.** A Register of unused forms in respect of Local Purchase Orders issued for use was not maintained at the Central Accounting Unit.

1972 - 1974

594. **Log Books.** In certain instances vehicle log books were not properly maintained. It was observed that there was lack of supervision and control over the use of vehicles and returns of monthly issues of fuel and lubricants were not produced. In the circumstances it could not be ascertained whether all the journeys were undertaken on official business and the performance and fuel consumption of vehicles were satisfactory.

1972 - 1974

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

1972 - 1974

596. **Loss of Stores.** Loss of stores as set out at Appendix A(2) were reported in respect of each of the financial years as follows:-

Year	No. of Cases	Amount
1972	12	\$2,402
1973	14	3,559
1974	27	6,095

1972 - 1974

597. **Accidents.** Accidents as set out at Appendix A(3) were reported in respect of each of the financial years as follows:—

Year	No. of Cases	Amount
1972	5	\$327
1973	4	655
1974	—	—

**OTHER ACCOUNTS**  
**Guyana Bauxite Co. Ltd.**

1972 - 1974

598. **Accounts.** The issued and paid up share capital of the Company was \$106,900,000. The audited accounts of the Company for each of the financial years showed the following:—

	Surplus for Year	Accumulated Surplus and General Reserve
1972	\$13,000,975	\$16,396,201
1973	8,019,714	19,915,915
1974	19,118,313	28,524,228

**Guyana Electricity Corporation**

1972 - 1974

599. **Accounts.** The audited accounts for the financial years under review showed the following:—

	Surplus/ (Deficit)	Accumulated Surplus (Deficit)
1972	\$2,454,000	\$10,047,000
1973	746,000	10,616,000
1974	(1,197,000)	9,419,000

(To the nearest thousand dollar)

1972 - 1974

600. **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 accounts for 1972 to 1974.



### Guyana Timbers Limited

1972 - 1974

601. Accounts. Copies of audited financial statements of the years under review have not been submitted to me.

### Forest Industries Corporation

1973 - 1974

602. Accounts. The Forest Industries Corporation came into operation on 1st June, 1973. The Government's equity in the Corporation at 31st December, 1973 and 31st December, 1974, was \$2,229,186 and \$2,630,031 respectively. No dividend was paid to the Government in respect of 1973 and 1974. Audited financial statements for the period under review were not submitted to this Department.

### Guyana Timber Export Board

1973 - 1974

603. Accounts. The Guyana Timber Export Board was established in September 1973 under Cap. 67:03 of the Laws of Guyana. The audited accounts of the Board showed deficits as follows:—

	Deficit	Accumulated Deficit
1973	\$43,967	\$ 43,967
1974	81,311	125,278

### MINISTRY OF ECONOMIC DEVELOPMENT APPROPRIATION ACCOUNTS Unauthorised Excesses

1972 - 1974

604. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

Year	No. of Subheads	Total
1972	13	\$715,010
1973	13	97,926
1974	2	3,561

Of the above excesses advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount	Financial	Paper
		Covered	No.	Amount
		\$		\$
1972	1	35,214	1/73	35,214
1973	2	29,797	1/74	29,797

The excess expenditure as shown hereunder has not been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	12	\$679,801
1973	11	68,129
1974	2	3,561

The unauthorised expenditure of \$179,248 in 1972 on Head 14 — showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds. An advance of \$35,214 was obtained from the Contingencies Fund to cover a portion of the unauthorised excess.

#### Liabilities not Settled

1972 - 1974

605. The liabilities in respect of the Appropriation Accounts listed as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$114,987
1973	102,957
1974	1,540

The discharge of these liabilities within the financial year would have affected the outcome of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

### Unpresented Vouchers

1972 - 1974

606. Payment vouchers not presented for audit in respect of each of the financial years were as follows:—

Year	Total
1972	\$ 1,402
1973	17,669
1974	74,506

### Expenditure Control

1972 - 1974

607. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained and checked by the supervisory officer. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

1974

608. **Head 33 Subhead 5 - Telephones.** Attention was drawn to the lack of control over the use of telephones. In the circumstances it could not be determined whether the expenditure charged to the Appropriation Accounts were incurred entirely on official business.

1972 - 1974

609. **Division XIX 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 organisation responsible for such ventures.

1972 - 1974

610. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund as follows:—

Year	Head	Total Excess	Covered by Advances from Contingencies Fund	Un- authorised Excess
1972	14	\$925,438	\$35,214	\$890,224
1973	33	127,997	29,797	98,200
1974	33	3,327	—	3,327

1972 - 1974

522. **Arrears of Revenue.** There were considerable arrears of revenue in respect of Land Development Schemes and other sources. Half-yearly statements showing arrears of revenue were not received from all Divisions and Sub-Offices of the Ministry. In the circumstances it was not possible to determine the total arrears of revenue and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection of the revenues.

#### DEPOSITS FUND ACCOUNTS Accounting Control

1972 - 1974

523. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and those of the Accountant General and also between the Districts' records and those maintained at the Central Accounting Unit of the Ministry was not seen. In the circumstances the accuracy of the Deposits Fund Accounts could not be established. It was observed that the proceeds from the sale of produce by the Special Projects Unit were credited to a Deposit Account instead of to revenue. In 1973 and 1974 repayments of loans granted to farmers under the Swine Industry Scheme were also credited to a Deposit Account instead of to revenue. Several unsatisfactory features in relation to deposits made at a Land Development Office were also observed. These include the lack of evidence of supervisory check of the Deposit Control Account and the charging to Deposits, expenditure which was properly chargeable to the Appropriation Accounts in accordance with the relevant appendices to the Estimates. There were also instances where works were done without deposits being received and where works continued after deposits were exhausted.

1972 - 1974

524. **Deposits.** The Statement of Deposit Accounts as at the end of each of the financial years submitted by the Accountant General showed the following position:

Year	No. of Debit Balances	Total Debit Balances \$	No. of Static Debit Balances	Total Static Debit Balances	No. of Credit Balances	Total of Credit Balances	No. of Static Credit Balances	Total Static Credit Balances \$
1972	6	12,087	2	3,385	51	664,175	5	25,670
1973	6	13,131	5	4,092	52	966,408	11	82,351
1974	7	44,331	4	40,066	42	1,916,338	8	82,189

1972 - 1974

525. **Advances.** The Advances Ledger for the financial years under review was not properly maintained. There were instances where according to the records advances were not being recovered. The position regarding payments made on behalf of the Guyana Marketing Corporation as reported at paragraph 343 of my 1971 Annual Report continued. The Statement of Advance Accounts as at the end of each of the financial years submitted by the Accountant General showed the following position:

Year	No. of Static Debit Balances	Total of Static Debit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$
1972	6	137,424	3	6,933
1973	8	151,354	4	7,077
1974	8	151,354	3	4,863

**GENERAL ACCOUNT**  
**Accounting Control**

**1972 - 1974**

526. **Collection Procedures.** It was observed that the procedures for the collection and bringing to account of public monies were not satisfactorily complied with in certain sub-offices.

**1972 - 1974**

527. **Controlled Forms.** Several unsatisfactory features over the control of receipt books were observed at certain district offices. These include the non-production of receipt books for audit and the failure to maintain registers of receipt books in a proper manner and failure to produce a register of cheque books.

**1972 - 1974**

528. **National Insurance Scheme.** The unsatisfactory situation regarding the operating of the National Insurance Scheme as reported at paragraph 313 of my 1970 Annual Report and paragraph 345 of my 1971 Annual Report continued in 1972 to 1974.

**1972 - 1974**

529. **Imprests.** Imprest Registers required to be kept for the purpose of exercising control over Imprests issued and retired, Imprest Cash Books and associated documents were not produced for audit. Several Imprest Accounts were overdrawn without authority and not retired at the end of the relevant financial year. There were cases where the approved accounting procedures for the operation of the imprest were not followed. Further advances were granted to officers who failed to clear previous ones and there were several other cases where outstanding advances appear to be irrecoverable. The Statement of Imprest Accounts for the related financial years submitted by the Accountant General revealed that there were cases of short-retirement of ordinary imprests as follows:

Year	No. of Imprests	Short-retirement
1972	2	\$172,906
1973	2	111,941
1974	2	703,941

In the absence of a Statement of Composition of Standing Imprests and supporting certificates it could not be determined whether the Standing Imprest of \$25,000 was fully accounted for at the end of each financial year.

1972 - 1974

530. **Paymasters' Advances.** The unsatisfactory operation of the Paymasters' Advances system as reported at paragraph 347 of my 1971 Annual Report continued in the years under review. It was also observed that the Paymasters' Advances System was used to finance expenditure in respect of which either no provision existed in the related financial year or the sum provided for the service was exhausted. The Statement of Paymasters' Advances as at 31st December of each financial year submitted by the Accountant General showed that the following balances were not cleared at the close of the financial year.

31.12.72	—	81,469,493
31.12.73	—	1,667,595
31.12.74	—	2,824,896

Information was requested regarding the clearing of the outstanding balances on the Paymasters' Advances Accounts.

1974

531. **Collectors' Cash Book/Statements Ministry's Sub-Offices.** Collectors' Cash Book/Statements from several District Offices were not produced for audit examination. In the circumstances it could not be determined whether all public monies received at these offices were brought to account by the Central Accounting Unit.

1972 - 1974

532. **The Sub-Accountants' Cash Account.** As a result of the reconciliation of the Ministry's main bank account No. 196 being in arrears since 1970, approval was given by the Secretary to the Treasury to close the account in 1972 on the understanding that its reconciliation would be completed by May, 1973. A new Ministry's main bank account No. 451 authorised by the Secretary to the Treasury was opened in 1972. The reconciliation of this new account was not effected promptly. Reconciliation statements for the years 1972 to 1974 revealed the account was overdrawn on several occasions, instances of unrepresented cheques which had become stale, deposits in bank account 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 years 1972 to 1974. The unsatisfactory manner in which these bank accounts were operated could lead to fraud and irregularities remaining undetected. This is indeed a serious state of affairs.

533. **Loss of Cash.** The position with regard to the loss of cash in respect of the financial years 1972 to 1974 as set out at the Appendix A(1) was as follows:—

1972	5	cases totalling	3 2,728
1973	4	cases totalling	18,222
1974	7	cases totalling	3,539

**STORES AND OTHER PUBLIC PROPERTY**  
**Control of Stores**

1972 - 1974

534. **Stores Accounting.** Several unsatisfactory features in the recording and maintaining of stores ledgers at certain Sub-Offices were observed. A Permanent Stores Register of vehicles, machinery etc., owned by the Ministry was not maintained at Head Office in accordance with Stores Regulations.

1972 - 1974

535. **Store-keeping.** Several unsatisfactory features at certain Sub-Offices regarding the accounting for items of stores were observed including the failure to dispose of unserviceable and obsolete items of stores promptly.

1972 - 1974

536. **Controlled Forms.** Several unsatisfactory features over the control of Local Purchase Orders, Internal Stores Requisitions and Combined Requisitions and Issue Vouchers were observed at certain sub-offices. These include the failure to maintain registers of such books in a proper manner and to produce them for audit examination.

1972 - 1974

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

538. **Custody of Stores.** It was observed that the buildings for housing items of stores in certain districts were inadequate and insecure.

539. **Vehicle Log Books.** In certain sub-offices vehicle log books were not properly maintained, and some were not produced for audit examination. It was observed that there was lack of supervision and control over the use of vehicles. In the circumstances it could not be ascertained whether the performance and fuel consumption of vehicles were satisfactory and that journeys were undertaken on official business.

540. **Cannibalisation of Vehicles.** Approval from the appropriate authority was not produced for the cannibalisation of vehicles. Suitable records were not maintained for the purpose of ensuring proper accountability of serviceable parts removed from the vehicles.

541. **Workshops.** It was observed that in certain workshops records were not maintained in respect of jobs undertaken to ascertain whether the jobs were properly authorised and also to enable the actual cost of each job to be determined. There was considerable delay in effecting repairs to vehicles in the workshops.



542. **Loss of Stores.** The position with regard to the loss of Stores for the financial years 1972 to 1974 as set out at Appendix A(2) was as follows:—

1972	56	cases totalling	\$ 12,281
1973	57	cases totalling	78,463
1974	56	cases totalling	112,392

543. **Accidents.** The position with regard to accidents in respect to the financial years 1972 to 1974 as set out at Appendix A(3) was as follows:—

1972	21 cases involving estimated expenditure of	\$ 4,541
1973	40 cases involving estimated expenditure of	21,989
1974	96 cases involving estimated expenditure of	18,640

#### GENERAL OBSERVATIONS

1972 – 1974

544. **Insurance Premiums.** Quarterly returns showing deductions of insurance premiums from officers' salaries were not forwarded to the Accountant General in accordance with financial instructions.

1972 – 1974

545. **Internal Control.** It was observed that the system of internal control set out in financial instructions regarding the authorising, incurring and recording of expenditure, the keeping of registers such as salaries, travelling and telephones for the purpose of ensuring that expenditure conformed to the various authorities which governed them was not followed in several instances. The several unsatisfactory features with regard to the control, custody and safeguarding of stores and other public property were due mainly to adequate control not being exercised over personnel responsible for maintaining basic stores records, maintaining stocks and accounting for them and performing storekeeping duties such as reporting slow moving stocks and taking action with a view to having items of stores on loan returned and unserviceable items of stores boarded promptly. In the circumstances it was recommended that action should be taken to improve these shortcomings so as to ensure that approved systems and procedures laid down in the Stores Regulations and other instructions were complied with and internal control strictly observed.

#### OTHER ACCOUNTS Lethem Trade Store

1972 – 1974

546. The books and final accounts for the years 1969 to 1974 have not been submitted for audit.

#### Kamarang Trade Store

1972 – 1974

547. The books and final accounts for the years 1970 to 1974 have not yet been submitted for audit.

### Amerindian Purposes Fund

1972 - 1974

548. **Accounts.** The books and final accounts for the Amerindian Purposes Fund for the years 1966 to 1974 have not been submitted for audit.

### PUBLIC CORPORATIONS AND COMPANIES Guyana School of Agriculture

1972 - 1974

549. **Accounts.** The books and final accounts of the Guyana School of Agriculture for the years 1971 to 1974 have not been submitted for audit.

### Global Agricultural Industries Limited

1972 - 1974

550. **Accounts.** The audited financial statements in respect of Global Agricultural Industries Ltd. disclosed a deficit in respect of each of the years under review as follows:-

Year	Deficit for year	Accumulated Deficit
1972	\$1,300,417	\$3,499,506
1973	1,087,021	4,586,527
1974	689,746	5,276,273

1972 - 1974

551. **Advances from Government.** The audited financial Statements revealed that the outstanding advances at the end of the financial years under review were as follows:-

Year	Balance
1972	\$4,233,202
1973	4,382,202
1974	4,758,077

### Guyana Marketing Corporation

1972 - 1974

552. **Accounts.** Copies of the audited financial statements for the years 1972 to 1974 were not forwarded to the Audit Department as required by financial instructions.

### Livestock Development Company Limited

553. **Accounts.** The authorised and fully subscribed share capital of the Company as at 31st December, 1974, was \$2,000,000 of which the Government subscribed \$1,154,500 representing 57.7 per cent. The accumulated deficit of the Company as at 31st December, 1974 was \$143,051.

**MINISTRY OF REGIONAL DEVELOPMENT  
APPROPRIATION ACCOUNTS**

554. The Ministry of Regional Development was established on 1st September, 1973. No expenditure, however, was charged out in the Appropriation Accounts for 1973 as it would appear that the Ministry commenced its operation in 1974.

1974

555. Four subheads were overspent by \$35,030 as set out at Appendix B and detailed in the Appropriation Accounts. The excess expenditure of \$35,030 has not yet been approved by the National Assembly.

**Expenditure Control**

1974

556. **Vote Accounting.** Subsidiary records were not properly maintained. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

1974

557. **Withdrawals from Consolidated Fund for various services.** A record for withdrawals from the Consolidated Fund as required by financial instructions was not properly maintained.

1974

558. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for 1974 exceeded the total issues from the Consolidated Fund as follows:—

Head/Division	Total Excess
31	\$182,996
DIV. XVII	171,744

The situation where issues from the Consolidated Fund were inadequate to meet total expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of funds necessary to meet expenditure and to enable the appropriation of expenditure against such funds.

**GENERAL ACCOUNT  
Accounting Control**

1974

559. **Collection Procedures.** The Remittance Book was not properly maintained and there was no evidence of check by the Supervisory Officer.

1974

560. **Controlled Forms.** A Register of Controlled forms was not maintained at Head Office in 1974 in accordance with financial instructions.

1974

561. **Salaries Account.** The Salaries Cash Book was not properly maintained. Bank Reconciliation Statements were not produced for audit inspection.

1974

562. **Pay as you earn.** There was delay in paying over deductions from employees in respect of Pay as You Earn and in submitting Returns of Emoluments to the Commissioner of Inland Revenue. A Register of Cheques paid over to the Commissioner of Inland Revenue was not produced for inspection.

1974

563. **Collectors' Cash Book/Statements — Consolidated and Deposits Fund.** — Collectors' Cash/Book Statements were not produced for audit inspection.

1974

564. **Loss of Cash.** One case of loss of cash in the sum of \$439 as set out at Appendix A(1) was reported in respect of 1974.

#### STORES AND OTHER GOVERNMENT PROPERTY

##### Control of Stores

1974

565. **Stores Accounting.** A master inventory of furniture and equipment was not maintained at the Head Office of the Ministry.

1974

566. **Logbooks.** Log books were not properly maintained at a Sub-office.

1974

567. **Loss of Stores.** One case of loss of store valued at \$53 was reported in respect of 1974.

1974

568. **Accidents.** Nine cases of accidents involving estimated expenditure of \$1,208 as set out at Appendix A(3) were reported in respect of 1974.

#### 1972 — 1973 MINISTRY OF MINES AND FORESTS 1974 — MINISTRY OF ENERGY AND NATURAL RESOURCES APPROPRIATION ACCOUNTS Unauthorised Excesses

1972 — 1974

569. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total
1972	12	\$115,393
1973	8	232,154
1974	10	185,133

Ministry of Finance

890. 1972 — Head 69 Subhead 1 — Public Officers' Pensions and Lump Sum Payments

1973 — Head 71 Subhead 1 — Public Officers' Pensions and Lump Sum Payments

1974 — Head 75 Subhead 1 — Public Officers' Pensions and Lump Sum Payments

It has been drawn to attention that the Pensions Registers kept at the Accountant General's Department were not properly maintained and that entries were not subject to internal check. Evidence was not seen of reconciliation between the Pensions Registers and the Ministry's Vote Accounts.

891. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of Issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for each of the financial years exceeded the total issues from the Consolidated Fund as follows:—

Year	Head	Excess	Advances from Contingencies Fund	
			Unauthorised Excess	Excess
		\$	\$	\$
1972	64	2,198	—	2,198
"	66	22,149	—	22,149
"	69	608,060	—	608,060
1973	66	28,349	—	28,349
"	68	88,323	5,000	83,323
"	70	27,199	—	27,199
"	71	238,488	28,790	209,698
"	72	8,948,527	—	8,948,527
1974	72	107,939	—	107,939
"	74	11,609	—	11,609
"	75	1,509,852	—	1,509,852
"	76	5,987,588	49,367	5,938,221
"	77	99,587	1,000	98,587
"	DIV. XXXI	12,039,906	92,215	11,947,691

The situation where Issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable appropriation of the expenditure against such sums.

## REVENUE STATEMENTS

### Revenue Control

1972 - 1974

892. **Revenue Accounting.** Appropriate revenue registers were either not maintained or properly maintained. 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 Statements was not seen. In the circumstances the accuracy of the Revenue Statements was not established.

1972 - 1974

893. **Head IV - Auction Duties.** Satisfactory accounting procedures and adequate checks were not implemented to provide for the proper assessment and prompt collection of auction duties payable by Auctioneers.

1973 - 1974

894. **Head X - Miscellaneous Undertakings - Other.** The amounts collected in 1973 and 1974 as shown in the Revenue Statements showed shortfalls when compared with the estimated revenue as follows:-

Year	Estimated Revenue	Amount Collected	Shortfall
1973	\$1,700,000	\$ 330	\$1,699,670
1974	9,700,000	125,002	9,574,998

895. **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. Instances were observed where returns of insurance deductions were not forwarded to the Accountant General's Department by Ministries and Departments and where Insurance Companies were not billed for the service fees.

1972 - 1974

896. **Head XI Subhead 6 - Overseas Officers - Payment by U.K. Government.** As a result of the late submission of requests for reimbursement to the U.K. Government, payments in respect of 1972 were only received in 1974. At 31st December, 1974, amounts totalling \$105,321 were due by the U.K. Government in respect of 1973 and 1974.

1972 - 1974

897. **Head XI Sundry Contributions and Other Receipts - Subhead 7 - Pension Contributions of Seconded Officers.** A Register of Pension Contributions by Seconded Officers was not maintained. In the circumstances the accuracy of the revenue statements was not established and also it could not be verified whether all contributions collectible were collected.

1974

898. **Head XI Sundry Contributions and Other Receipts – Subhead 11 – Other.** The estimated revenue shown in the Annual Estimates under this subhead was \$7,800,000. No revenue was collected according to the Revenue Statement.

1972 – 1974

899. **Head XII – Refunds of Loans.** Differences were observed between the amounts shown as collected in the Revenue Statements under the various subheads in respect of this Head and the amounts shown as collected in the Statements of Loans prepared by the Accountant General. In the circumstances the accuracy of the Revenue Statements has not been established.

1973 – 1974

900. **Head XV – External Grants.** It was observed that the amounts brought to account in the Revenue Statements under this Head for each of the financial years were substantially less than the amounts shown in the Annual Estimates as follows:—

Year	Amount in Revenue Statement	Amount in Annual Estimates	Difference
1973	\$650,660	\$7,030,000	\$6,379,340
1974	65,085	5,160,700	5,095,615

It appears that the value of aid-in-kind received from aid donors was not incorporated in the Public Accounts.

1973 – 1974

901. **Head XVI – Internal Loans Subhead 3 Debentures – General Loan Act.** The attention of the Principal Receiver of Revenue was drawn to differences between the amounts shown in Revenue Statements under this Head and Subhead and the total amount of debentures issued as follows:—

Year	Amount in Revenue Statement	Total Debentures Issued	Difference
1973	\$36,747,835	\$33,754,550	\$2,993,285 (+)
1974	33,447,702	34,977,050	1,530,148 (-)

1972 and 1974

902. **Debentures – Special Issues.** The issues of special debentures for the purchase of private enterprises were not reflected in the public accounts for the respective years as follows:—

Year	Amount not brought to Account
1972	\$ 182,166
1974	1,117,400



1972 - 1974

903. **Head XVII - External Loans.** In the absence of reconciliation statements it could not be satisfactorily verified that all amounts received from external agencies during these years were accurately reflected in the Revenue Statements.

904. 1973 - Subhead 10 - China

1974 - Subhead 9 - China

The Bank of China has informed the Bank of Guyana that commodities to the value of \$3,406,451 (£653,654) were supplied as at 31st December, 1974 under the agreement on Economic and Technical Co-operation between Guyana and China. However the proceeds from the sale of these commodities were not brought to account in the respective financial year.

1973 - 1974

905. **Head XVIII - External Credits.** In the absence of reconciliation statements it could not be satisfactorily verified that all amounts received from external agencies during these years were accurately reflected in the Revenue Statements.

#### DEPOSITS FUND ACCOUNTS

##### Accounting Control

1972 - 1974

906. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records of the Secretary to the Treasury and the accounts of the Accountant General was not seen.

#### GENERAL OBSERVATIONS

1972 - 1974

907. **Collection Procedures.** The Remittance Book was not properly maintained. Instances of considerable delays in accounting for moneys received and lapses in the supervisory checks in receiving and disposing of funds were brought to the attention of the Accountant General. The revenue collectors' chart was not properly maintained and evidence of supervisory checks to ensure the submission of collector's cash book/statements from Ministries and Departments was lacking.

1972 - 1974

908. **Controlled Forms.** The procedures implemented for the control over the printing of receipt books and the system of accounting for and issuing receipt books were unsatisfactory. The main register of controlled forms was not properly maintained. Consequently a satisfactory verification for audit purposes could not be carried out of controlled forms issued to Ministries and Departments. Several receipt books issued to sectional units of the Ministry of Finance were not produced for audit inspection.

909. **Overdrawn Bank Accounts - Ministries.** The Secretary to the Treasury was apprised of continuous incurrence of large overdrafts on bank accounts operated by Ministries without the authority of the Minister of Finance as required by section 22 of the Financial Administration and Audit Act.

1972 - 1974

910. **Sub-Treasuries.** Several unsatisfactory practices were brought to notice in departmental reports. Periodic visits by members of the Accountant General's Department to inspect the accounting operations of the Sub-Treasuries should be considered.

911. **Securities lodged at Accountant General's Department.** The attention of the Accountant General was drawn to the unsatisfactory state of the register kept to record securities lodged and consequently it could not be verified that all securities were furnished for audit scrutiny.

**CUSTOMS AND EXCISE DEPARTMENT**  
**REVENUE STATEMENTS**  
**Revenue Control**

1972 - 1974

912. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements 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 the accuracy of the Revenue Statements was not established.

1972 - 1974

913. **Register of Short Collections.** In numerous instances the Principal Receiver of Revenue admitted the short collection of revenue involving substantial amounts which were drawn to his attention during the financial years under review. The following amounts were outstanding at the end of each of the financial years:—

Year	Balance owing
1972	\$ 3,857
1973	31,394
1974	123,446

The Principal Receiver of Revenue stated that amounts totalling \$8,320 and \$77,829 in respect of 1973 and 1974 respectively, were owing by companies which were subsequently nationalised and that these amounts were uncollectible.

1973 - 1974

914. **Register of Short-landed Goods.** In many instances demand notices for payment of duty on short-landed goods were either not despatched promptly or not despatched to importers. The balances owing as at 31st December, 1973 and 1974 were \$34,158 and \$1,433,758 respectively.

1972 - 1974

915. **Warehouse Registers.** The unsatisfactory features regarding the keeping of the Warehouse Registers and the disposal of items warehoused for over two years continued in the years under review. In certain Registers there was no evidence of internal check being carried out by the supervisory officer.

1972 - 1974

916. **Want of Entry and Delivery Registers.** It has been brought to attention that the requirements of section 90(2) of the Customs Act Cap. 82:01 were not being

applied as there was no indication as to the disposal of numerous items recorded in the Want of Entry and Delivery Registers. It was not possible to carry out tests of the "Want of Entry" items in the State's warehouse with the relevant Register because of the unsatisfactory manner in which the items were labelled and stored.

1972 - 1974

917. **Bonds and Bonds Register.** Evidence was not seen that goods were exported within three months from the date of permission to import such goods without payment of duty in respect of certain bonds executed during the financial years under review.

1972 - 1974

918. **Consumption Tax Registers - Local Manufacturers.** Checks were not being carried out regularly on the books and records of some of the manufacturers to secure the proper assessment and collection of revenues. 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.

1972 - 1974

919. **Licencing of Premises.** It was drawn to the attention of the Comptroller of Customs and Excise that more frequent visits should be paid to premises to ascertain whether the businesses are in operation so as to ensure the collection of revenue.

1972 - 1974

920. **Duty Free Shop Registers.** The registers were not properly maintained and, as a result the stock balances shown in these registers could not be reconciled with the balances shown on the returns submitted by the Duty Free Shops. Consequently it could not be determined that all duty free items acquired by the shops were properly accounted for.

1972 - 1974

921. **Bitters and Cordials Register.** The suggestion that a permanent record of the inspection visits by Customs Officers of the premises of the compounders should be kept, was not implemented by the Comptroller of Customs and Excise.

1972 - 1974

922. **Overtime Register.** This register was not properly maintained. Substantial amounts in respect of overtime fees for services rendered during the financial years under review by the Customs Department were not collected.

1972 - 1974

923. **Jerquing.** Despite the assurance given by the Comptroller of Customs and Excise that jerquing of files would be done on a day to day basis with the introduction of a Manifest Branch on 1st November, 1971 there were large numbers of files still remaining to be jerqued at the end of each of the financial years under review.

1972 - 1974

924. **Head I Subhead 1 - Import Duties.** It was observed that revenues collected in respect of Consumption Tax and Defence Levy by the Post Office Depart-

ment on behalf of the Principal Receiver of Revenue were incorrectly classified under this Head and Subhead.

1972 - 1974

925. **Arrears of Revenue.** Statements of Arrears of Revenue were 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  
Accounting Control**

1972 - 1974

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

1972 - 1974

927. **Deposits.** The Statement of Deposit Accounts as at the end of the financial years submitted by the Accountant General showed the following:—

Year	No. of Credit Balances	Total of Credit Balances	No. of Static Debit Balances	Total of Static Debit Balances
1972	2	\$ 2,417,401	2	\$ 409
1973	2	3,384,096	2	50,664
1974	2	18,838,062	2	50,664

**GENERAL ACCOUNT  
Accounting Control**

1972 - 1974

928. **Collection Procedures.** It was observed that procedures relating to the collection and disposal of cash were not followed in several cases at certain sub-offices.

1972 - 1974

929. **Controlled Forms.** The Register of Controlled Forms was not properly maintained and a number of receipt books was not produced for audit inspection.

1972 - 1974

930. **Loss of Cash.** Losses of cash reported in respect of the financial years under review and set out at Appendix A(1) were as follows:—

Year	No. of Cases	Amount
1972	4	\$14,560
1973	3	2,768
1974	4	578

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1972 - 1974

931. **Inventory.** The inventories of furniture and equipment were not properly maintained for divisions and sections. There was no evidence of periodical inspections of these records.

1972 - 1974

932. **Vehicle Log Books.** Examination of vehicle log books produced revealed lack of supervision and control over the use of vehicles. Evidence that checks were carried out by supervisory officers was not seen. Monthly returns of fuel consumption were not produced for audit.

933. **Loss of Stores.** Five cases of losses of stores totalling \$3,001 were reported in respect of 1974.

934. **Accidents.** Accidents reported during the financial years as set out at Appendix A(3) were as follows:—

Year	No. of Cases	Estimated Expenditure involved
1972	2	\$690
1974	1	217

## INLAND REVENUE DEPARTMENT

### REVENUE STATEMENTS

#### Revenue Control

1972 - 1974

935. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements 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 the accuracy of the Revenue Statements was not established.

1972 - 1974

936. **Revenue Registers.** The attention of the Commissioner of Inland Revenue was drawn to the inadequacy of certain revenue registers to furnish satisfactory information as regards the assessment and collection of revenue due to the Government.

1972 - 1974

937. **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 were not collected at the close of each of the financial years under review.

1972 - 1974

938. **Accounting for P.A.Y.E.** The unsatisfactory situation as regards the submission of Form II returns as reported at paragraph 609 of my 1971 Annual Report remained the same.

939. **Assessments.** Apparent discrepancies in the assessment of taxpayers' liabilities were brought to the attention of the Commissioner of Inland Revenue.

940. **Provisional Assessments.** There were instances where provisional assessments were not made in accordance with section 70(3) of the Income Tax Act Cap. 81:01.

941. **Objections to Assessments.** Attention was drawn to the large number of unsettled objections raised by taxpayers to assessments.

1972

942. **Tax Exit Certificates.** The procedures which obtained at a District Office for issuing tax exit certificates were not considered satisfactory to ensure a proper assessment of taxpayers' liabilities before the issue of the tax exit certificates.

943. **Entertainment Tax.** The new system whereby Government intended to print tickets for sale to cinema owners at a price which included entertainment tax payable to Government was not implemented. A large number of tickets purchased was being sold to cinema owners to defray expenses for printing. Attention was drawn to the unsatisfactory arrangements and lack of control over the sale of these tickets.

1972 - 1974

944. **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.

1972 - 1974

945. **Head II Subhead 15 - Travel Tax.** The Principal Receiver of Revenue was informed that the procedures which existed were not satisfactory to ensure that revenues in respect of travel tax were collected and properly accounted for. He was requested to take necessary action to improve the situation.

1972 - 1974

946. **Head V - Fees, Fines, etc. Subhead 50 - Tolls, Soesdyke/Linden Highway.** Attention was drawn to certain weaknesses in the operation of the Soesdyke/Linden Highway Toll Stations to ensure the efficient collection and accounting for revenue from these stations.

1972 - 1974

947. **Arrears of Revenue.** Statements of Arrears of Revenue were not submitted by the Principal Receiver of 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.

#### GENERAL ACCOUNT

##### Accounting Control

1972 - 1974

948. **Collection Procedures.** It was observed that procedures for the collection and disposal of cash were not followed in certain cases.

1972 - 1974

949. **Controlled Forms.** The Register of Controlled Forms was not properly maintained and a number of receipt books were not produced for audit examination.

1972 - 1974

950. **Imprests.** The Statements of Imprest Accounts as at the end of each financial year submitted by the Accountant General showed that the Ordinary Imprest was short-retired as follows:—

Year	Amount Short-retired
1972	\$101,128
1973	101,148
1974	101,148

951. In the absence of Statements of Composition of the Standing Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$2,000 in 1972 and 1973 and \$2,500 in 1974 was fully accounted for.

952. **Internal Control.** The attention of the Commissioner of Inland Revenue was drawn to the inadequate internal control measures over the collection and disposal of revenue at a sub-office.

1972 - 1974

953. **Loss of Cash.** The position with regard to the loss of cash in respect of the financial years under review as set out at Appendix A(1) was as follows:—

1972	— 1 case	\$ 896
1973	— 1 case	2,500
1974	— 2 cases totalling	23,954

#### SPECIAL ACCOUNT

1972 - 1974

954. **P.A.Y.E. Refunds.** The procedures for making P.A.Y.E. refunds to taxpayers would not appear to be effective in operation. A substantial number of cheques were on hand at the end of each of the financial years and these represented cheques which were returned by the Post Office as undelivered as well as cheques drawn but not sent to the taxpayers. The retention of a large number of cheques at the Department not only involves considerable volume of clerical work in accounting for them, but can also lead to fraud and irregularities being perpetrated and not detected promptly.

1972 - 1974

955. **P.A.Y.E. Refunds Bank Account.** An examination of this bank account revealed that substantial numbers of cheques were outstanding at the end of each month for the period under review and many of them had become stale. Suggestions were put forward which would have reduced the number of outstanding cheques on this account but these were not acceptable to the Commissioner of Inland Revenue. The state of affairs is very unsatisfactory.



## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1972 – 1974

956. **Inventory.** An inventory of office furniture and equipment was not maintained at the Head Office of the Inland Revenue Department and also inventory records were not produced by two sub-offices.

### OTHER ACCOUNTS

#### Stamp Commissioners

1972 – 1974

957. **Stock Book.** It was observed that the Stamp Commissioners Stock Book was not properly maintained and that the Rules for the guidance of Commissioners of Stamps were not strictly observed.

#### U.K. Department of Health and Social Security

1972 – 1974

958. **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 years under review were examined and Audit Certificates issued.

#### U.K. Government Grants

1972 – 1974

959. **Accounts.** The position as regards the over-issues by the United Kingdom Government in respect of a Research Scheme and the Commonwealth Development and Welfare Schemes has not been brought to finality.

#### U.K. Government Loans

1972 – 1974

960. **Accounts.** The financial statements for the years under review in respect of loans received from the United Kingdom Government were examined and Audit Certificates issued.

#### Government Lotteries Control Committee

1972 – 1974

961. **Accounts.** The Annual Financial Statements for the years under review were examined and the Audit Reports were issued as indicated hereunder:—

Year	Date Statements finally Submitted for Audit	Date Audit Report Issued
1972	13.4.73	21.2.74
1973	22.8.75	26.9.75
1974	24.2.81	Under audit

The surplus for each of the financial years was as follows:—

Year	Surplus
1972	\$168,192
1973	95,018
1974	127,570 (unaudited)

The total surplus generated by the Government Lotteries Control Committee to 31st December, 1974 was \$1,169,340. Of this amount the sum of \$517,749 has been transferred to capital revenue leaving an accumulated balance of \$651,591 to be transferred at the end of the period under review.

Arising out of the audit of the accounts for the years under review, fluctuating overdrafts on the Imprest Account and non-reconciliation of the Deposits Account to ensure the accuracy of the financial statements were observed.

#### New Widows and Orphans Fund

962. **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 workings of the Fund not later than the ensuing 30th June. The annual accounts for the years under review were finally submitted for audit and the Audit Reports issued as follows:—

Year	Date Accounts Finally Submitted	Date Audit Report Issued
1972	9.9.78	25.9.78
1973	21.3.79	23.4.79
1974	15.6.79	9.10.79

The surplus and accumulated fund for each financial year were as follows:—

Year	Surplus for Year	Accumulated Fund as at 31st December
1972	\$1,254,835	13,639,818 (adjusted)
1973	1,043,492	14,683,310
1974	596,485	15,322,730 (adjusted)

#### Immigration Fund (Amalgamated)

963. **Accounts.** The Annual Financial Statements of the Fund for the years under review were not presented for audit.

The surplus for each of the financial years was as follows:—

Year	Surplus
1972	\$168,192
1973	95,018
1974	127,570 (unaudited)

The total surplus generated by the Government Lotteries Control Committee to 31st December, 1974 was \$1,169,340. Of this amount the sum of \$517,749 has been transferred to capital revenue leaving an accumulated balance of \$651,591 to be transferred at the end of the period under review.

Arising out of the audit of the accounts for the years under review, fluctuating overdrafts on the Imprest Account and non-reconciliation of the Deposits Account to ensure the accuracy of the financial statements were observed.

#### New Widows and Orphans Fund

962. **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 workings of the Fund not later than the ensuing 30th June. The annual accounts for the years under review were finally submitted for audit and the Audit Reports issued as follows:—

Year	Date Accounts Finally Submitted	Date Audit Report Issued
1972	9.9.78	25.9.78
1973	21.3.79	23.4.79
1974	15.6.79	9.10.79

The surplus and accumulated fund for each financial year were as follows:—

	Surplus for Year	Accumulated Fund as at 31st December
1972	\$1,254,835	13,639,818 (adjusted)
1973	1,043,492	14,683,310
1974	596,485	15,322,730 (adjusted)

#### Immigration Fund (Amalgamated)

963. **Accounts.** The Annual Financial Statements of the Fund for the years under review were not presented for audit.

**PUBLIC CORPORATIONS**  
**Guyana Credit Corporation**

1972 - 1973

964. **Accounts.** The surplus/(deficit) for the financial years under review and the accumulated deficits as disclosed by the audited accounts were as follows:

Year ended	Surplus/(Deficit) for year	Accumulated Deficit as at 30th June
30.6.72	\$ (23,981)	\$2,622,931
30.6.73	\$172,711	\$2,450,220

The Guyana Credit Corporation was dissolved on 31st December, 1973 by Act No. 31 of 1973. The audited accounts for the period 1st July, 1973, to the date of dissolution have not been furnished. The assets of the Corporation as determined by the Minister of Finance were transferred to the Guyana Agricultural Co-operative Development Bank and the Guyana Co-operative Mortgage Finance Bank.

965. **International Bank for Reconstruction and Development**  
**International Development Association.**  
**International Finance Corporation.**

During the period under review Guyana continued to subscribe to the share capital of the International Bank for Reconstruction and Development and the International Development Association by the issue of non-interest bearing promissory notes. Information was requested in respect of Guyana's subscribed and paid up capital in the above institutions.

**FINANCIAL INSTITUTIONS**  
**Bank of Guyana**

1972 - 1974

966. **Accounts.** The audited accounts for the years under review showed the following position in respect of the surplus for each year, amounts paid in to the Consolidated Fund, transfers to General Reserve Fund and the balances on the General Reserve Fund at 31st December of each year.

Year	Surplus for Year	Paid in to Consolidated Fund	Transfer to General Reserve Fund	Balance on General Reserve Fund at 31st December
1972	\$3,459,006	\$3,113,105	\$345,901	\$3,617,067
1973	6,260,979	5,634,881	626,098	4,243,165
1974	7,283,560	6,555,204	728,356	4,971,521

**Guyana National Co-operative Bank**

1972 - 1974

967. **Accounts.** The audited accounts for the years under review showed the following position in respect of the surplus for each year, transfer to General Reserve

Fund and the balances on the General Reserve Fund:—

Year	Surplus	Proposed Dividend	Transfer to General Reserve Fund	Balance of General Reserve Fund at 31st December	Accumulated Surplus/ (Deficit) at 31st December
1972	\$ 8,633	—	\$ 2,150	\$ 5,007	(\$45,456)
1973	65,979	—	16,495	21,502	4,028
1974	324,816	\$196,878	\$1,204	102,706	50,762

#### Guyana Agricultural Co-operative Development Bank

968. The Guyana Agricultural Co-operative Development Bank was established in 1973 by Order No. 45 of 1973 made under the Public Corporations Ordinance No. 23 of 1962.

1972—1974

969. **Accounts.** The Annual Financial Statements for 1973 and 1974 were examined and the Audit Reports were issued as indicated hereunder:—

Year	Date Statements finally submitted for audit	Date Audit Report Issued
1973	22.11.74	29.11.74
1974	8. 8.75	18. 8.75

The audited statements showed a deficit of \$100,405 in 1973 and a surplus of \$1,956 in 1974. Government's equity in the Bank at 31st December 1973 was \$2,300,000 and this was increased to \$7,268,050 at 31st December, 1974.

#### Guyana Co-operative Mortgage Finance Bank

970. The Guyana Co-operative Mortgage Finance Bank was established in 1973 by Order No. 44 of 1973 made under the Public Corporations Ordinance No. 23 of 1962.

1973—1974

971. **Accounts.** The Annual Financial Statements for 1973 and 1974 were examined and the Audit Reports were issued as indicated hereunder:—

Year	Date Finally Submitted for audit	Date Audit Report Issued
1973	10.12.74	12.12.74
1974	9. 8.76	5.10.76

The audited statements showed a deficit of \$109,972 in 1973 and a surplus of \$83,810 in 1974. Government's equity in the Bank at 31st December, 1973 was \$2,000,000 and this was increased to \$7,408,860 at 31st December, 1974.

#### INTERNATIONAL FINANCIAL INSTITUTIONS

972. **Caribbean Investment Corporation.** By virtue of an Agreement establishing the Caribbean Investment Corporation ratified by the Caribbean Investment Corporation Act No. 23 of 1973, Guyana was allocated 6,750 shares of \$100 each in the Corporation and an initial issue of 2,250 shares was subscribed for. The paid up capital by Guyana at 31st December, 1974 on the subscribed share capital was \$90,000.

973. **Caribbean Development Bank.** During the financial years under review Guyana Government continued to make payments of instalments due in respect of the called up capital of 50% of the initial subscription of 480 shares of \$5,000 par value each. The total capital paid up as at 31st December, 1974 was US\$1,008,000.

#### GOVERNMENT OWNED COMPANIES

##### Guyana Gajraj Ltd.

974. The company of H.R. Gajraj Ltd. was acquired by Government under the title of Guyana Gajraj Ltd.

1972 - 1974

975. **Accounts.** The surplus for the years under review and accumulated surplus as disclosed by the audited accounts were as follows:-

Year ended	Surplus for Year	Accumulated Surplus at 30th June/ 31st December
30. 6.72	\$201,494	\$228,604
30. 6.73	173,829	402,433
30. 6.74	199,664	602,097
31.12.74	346,703	948,800

In 1974 the financial year was changed from 30th June to 31st December. Dividends totalling \$249,162 in respect of the period under review were not paid over to the Public Treasury as at 31st December, 1974.

##### Guyana Wrefords Ltd.

976. The Company of S. Wrefords and Co. Ltd., was acquired in 1972 by an Agreement of Sale under the title Guyana Wrefords Ltd.

1972 - 1974

977. **Accounts.** The surplus for the years under review and the accumulated surpluses as disclosed by the audited accounts were as follows:—

Year	Surplus for year/period	Accumulated Surplus at 31st December
1972	\$12,300	\$12,300
1973	6,252	18,552

The audited accounts for the year ended 31st December 1974 were not furnished. A dividend of \$3,107 was declared in respect of the year 1973 and paid to the Public Treasury in 1974.

#### STATUTORY AND OTHER BODIES

978. **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 & Other Bodies	Accounts audited at 30.6.80			Organisations which did not present accounts for audit at 30.6.80 for 1974 and previous years
		1972	1973	1974	
<b>STATUTORY</b>					
1. (a) Appointed Auditor by Law					
(i) Municipalities and Town Councils	5	5	5	5	—
(ii) Local Government Authorities	54	53	53	52	2
(iii) Trade Unions	33	11	10	10	25
(iv) Trust Funds	7	2	2	Nil	7
(v) Fine Funds	14	6	4	4	10
(vi) Other	4	4	4	4	Nil
(b) Otherwise appointed Auditor					
(i) Trust Funds	5	1	1	1	4
(ii) Fine Funds	3	1	1	1	2
2. Other Bodies	6	2	2	2	4





Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered \$	Financial	Paper
			No.	Amount \$
1972	1	10,698	1/73	20,000
1973	2	43,458	1/74	74,000
1974	1	45,863	2/75	47,000

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	11	\$ 95,393
1973	6	158,154
1974	9	138,133

The unauthorised expenditure of \$7,899 on Head 30 in 1972 showed that due regard was not paid to the control which is exercised by Parliament over the use of Public Funds.

#### Unpresented Vouchers

1973 – 1974

570. Payment vouchers not presented for audit totalled \$3,151 and \$210,273 in respect of 1973 and 1974, respectively.

#### Expenditure Control

1972 – 1974

571. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1973

572. **Head 32 Subhead 2 – Transport and Travelling.** The attention of the Accounting Officer was drawn to the improper charge against the above Head and Subhead of transportation expenses of Overseas Trade Missions. Such expenditure should have been charged to Head 67 Ministry of Finance, Subhead 20, Expenses of Official Missions and Visits to Guyana.

1973

573. **Division XVI Subhead 10 – Assistance to Miners.** An Inter-Departmental Warrant for \$13,415 was issued to the Ministry of Works and Communications (Works) to effect repairs to a Caterpillar Tractor. Repairs were also effected to an Allis Chalmers Buldozer from this allocation. The total cost of repairs exceeded the alloca-

tion by \$30,386. Under this Subhead loans were also made to miners as a form of assistance. Attention was drawn to the inadequacy of the accounting records in respect of such loans. A recommendation for the setting up of a Revolving Fund for the making of loans to miners was implemented in 1975.

1974

574. **Head 32 Subhead 3 - Miscellaneous.** An amount of \$77,765 was expended on the purchase of equipment for the Timber Manufacturing Plant and charged to the above Head and Subhead. This expenditure should have been charged to a capital provision but no funds were provided to meet the expenditure. In the circumstances the expenditure was a deliberate misallocation and resulted in an excess of \$73,733 on the above head and subhead.

1972

575. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund under Head 30 by \$7,899. The situation where issues from the Consolidated Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable the appropriation of expenditure against such sums.

## REVENUE STATEMENTS

### Revenue Control

1972 - 1974

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

1972 - 1974

577. **Register of licences for trading in gold and precious stones.** The Register was not maintained in a manner to ascertain whether it was checked by a senior officer and that business premises were visited annually to determine whether they were licensed. 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 were not produced for inspection.

1972 - 1974

578. **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 1974 were requested. There were cases where quantities deposited in 1969 differed from those shown in a subsequent handing over statement.

1973 - 1974

579. **Register of Royalty paid on Gold and Precious Stones.** The Register of Royalty paid on Gold and Precious Stones was not properly maintained and checked by the Supervisory Officer. Differences were observed between the amounts recorded in the Register and those shown as collected on the General Receipts.

#### DEPOSITS FUND ACCOUNTS

##### Accounting Control

1972 - 1974

580. **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 these accounts could not be established.

1972 - 1974

581. **Deposits.** The Statement of Deposit Accounts submitted by the Accountant General at the end of each of the financial years showed the following:—

Year	No. of Debit Balances	Total of Debit Balances	No. of Debit Balances remaining Static	Total of Static Debit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$		\$
1972	2	1,809	—	—	—	—
1973	3	1,464	1	504	7	8,752
1974	3	1,464	3	1,464	5	118,982

1972 - 1974

582. **Advances.** The Advances Register was not properly maintained.

#### GENERAL ACCOUNT

##### Accounting Control

1972 - 1974

583. **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 by the Supervisory Officer.

1972 - 1974

584. **National Insurance Scheme.** Attention was drawn to the non-observance of the Regulations governing the scheme and the procedures required to be carried out by financial instructions. A survey carried out in May 1972 disclosed that National Insurance Stamps valued at \$21,547 were on hand for employees who were not registered under the scheme.

1972 - 1974

585. **Imprests.** Attention was drawn to cases where several Imprest Bank Accounts were overdrawn. Imprest Cash Books were not properly written up and Cash

Books for several periods were not produced for examination, and payments made from the Imprest were not recouped promptly. Bank Reconciliations were done by the same officers who wrote up the cash books and there was no evidence that the reconciliations were checked by a Supervisory Officer. Further, there were not enough details of the retirement of the Imprests to enable proper examination. The Statement of Imprest Accounts submitted by the Accountant General at the end of each of the financial years revealed that the Imprests were short-retired and over-retired as follows:-

Year	No. of Accounts	Short-retired by	No. of Accounts	Over-retired by
1972	—	—	1	\$128,282
1973	1	\$ 9,484	—	—
1974	2	26,065	—	—

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 \$10,000 was fully accounted for at the end of 1974.

#### 1974.

586. **Paymasters' Advances.** The Statement of Paymasters' Advances as at 31st December, 1974 submitted by the Accountant General showed that there was a debit balance of \$7,190. Consequently the expenditure as shown in the Appropriation Accounts in respect of 1974 would appear to be understated.

#### 1972 - 1974

587. **Salaries Account.** The Salaries Account Cash Book for the period August 1972 to September 1974 and Bank Reconciliation Statements for the period August 1972 to December 1974 were not submitted for audit examination. The Cash Book for the period October to December 1974 was not properly maintained.

#### 1972 - 1974

588. **Pay As You Earn.** A Register of P.A.Y.E. deductions paid over to the Commissioner of Inland Revenue was not maintained.

#### 1974

589. **Collectors' Cash Book/Statements - Ministry's Sub-Offices.** There were cases where the financial instructions relating to the preparation and submission of Collectors' Cash Book/Statements were not followed. A Revenue Collectors' Chart was not maintained at the Central Accounting Unit. Consequently it could not be determined whether all Collectors' Cash Book/Statements were submitted by collectors of revenue.

#### 1972 - 1974

590. **Sub-Accountant's Cash Book - Irregular Cheques.** A Register of Irregular Cheques was not maintained during 1974. Consequently it could not be determined whether all irregular cheques were subsequently cleared. Bank Reconciliation Statements for 1972 to 1974 were not submitted for audit examination.

1972 - 1974

591. **Loss of Cash.** The position with regard to the loss of cash for financial years under review as set out at Appendix A(1) was as follows:

1972	1	cases totalling	\$4,465
1973	2	cases totalling	95
1974	2	cases totalling	1,119

#### STORES AND OTHER PUBLIC PROPERTY

##### Control of Stores

1972 - 1974

592. **Store-keeping.** Several unsatisfactory features were observed regarding the accounting for items of stores issued to field parties and for the proceeds collected from the sale of excess stores at the end of each field trip. Items of stores which were loaned to field parties were not returned after each field trip and remained outstanding for a considerable period. Inventories of furniture and equipment, plant and machinery were not produced.

1972 - 1974

593. **Controlled Forms.** A Register of unused forms in respect of Local Purchase Orders issued for use was not maintained at the Central Accounting Unit.

1972 - 1974

594. **Log Books.** In certain instances vehicle log books were not properly maintained. It was observed that there was lack of supervision and control over the use of vehicles and returns of monthly issues of fuel and lubricants were not produced. In the circumstances it could not be ascertained whether all the journeys were undertaken on official business and the performance and fuel consumption of vehicles were satisfactory.

1972 - 1974

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

1972 - 1974

596. **Loss of Stores.** Loss of stores as set out at Appendix A(2) were reported in respect of each of the financial years as follows:—

Year	No. of Cases	Amount
1972	12	\$2,402
1973	14	3,559
1974	27	6,095

1972 - 1974

597. **Accidents.** Accidents as set out at Appendix A(3) were reported in respect of each of the financial years as follows:—

Year	No. of Cases	Amount
1972	5	\$327
1973	4	655
1974	—	—

**OTHER ACCOUNTS**  
**Guyana Bauxite Co. Ltd.**

1972 - 1974

598. **Accounts.** The issued and paid up share capital of the Company was \$106,900,000. The audited accounts of the Company for each of the financial years showed the following:—

	Surplus for Year	Accumulated Surplus and General Reserve
1972	\$13,000,975	\$16,396,201
1973	8,019,714	19,915,915
1974	19,118,313	28,524,228

**Guyana Electricity Corporation**

1972 - 1974

599. **Accounts.** The audited accounts for the financial years under review showed the following:—

	Surplus/ (Deficit)	Accumulated Surplus (Deficit)
1972	\$2,454,000	\$10,047,000
1973	746,000	10,616,000
1974	(1,197,000)	9,419,000

(To the nearest thousand dollar)

1972 - 1974

600. **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 accounts for 1972 to 1974.



### Guyana Timbers Limited

1972 - 1974

601. **Accounts.** Copies of audited financial statements of the years under review have not been submitted to me.

### Forest Industries Corporation

1973 - 1974

602. **Accounts.** The Forest Industries Corporation came into operation on 1st June, 1973. The Government's equity in the Corporation at 31st December, 1973 and 31st December, 1974, was \$2,229,186 and \$2,638,031 respectively. No dividend was paid to the Government in respect of 1973 and 1974. Audited financial statements for the period under review were not submitted to this Department.

### Guyana Timber Export Board

1973 - 1974

603. **Accounts.** The Guyana Timber Export Board was established in September 1973 under Cap. 67:03 of the Laws of Guyana. The audited accounts of the Board showed deficits as follows:—

	<b>Deficit</b>	<b>Accumulated Deficit</b>
1973	\$43,967	\$ 43,967
1974	81,311	125,278

### MINISTRY OF ECONOMIC DEVELOPMENT APPROPRIATION ACCOUNTS Unauthorised Excesses

1972 - 1974

604. **Excess expenditure** as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following years:—

<b>Year</b>	<b>No. of Subheads</b>	<b>Total</b>
1972	13	\$715,018
1973	13	97,926
1974	2	3,561

Of the above excesses advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial	Paper
			No.	Amount
		\$		\$
1972	1	35,214	1/73	35,214
1973	2	29,797	1/74	29,797

The excess expenditure as shown hereunder has not been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	12	\$679,804
1973	11	68,129
1974	2	3,561

The unauthorised expenditure of \$179,248 in 1972 on Head 14 — showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds. An advance of \$35,214 was obtained from the Contingencies Fund to cover a portion of the unauthorised excess.

#### Liabilities not Settled

1972 — 1974

605. The liabilities in respect of the Appropriation Accounts listed as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$114,987
1973	102,957
1974	1,540

The discharge of these liabilities within the financial year would have affected the outcome of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

### Unpresented Vouchers

1972 - 1974

606. Payment vouchers not presented for audit in respect of each of the financial years were as follows:—

Year	Total
1972	\$ 1,402
1973	17,669
1974	74,506

### Expenditure Control

1972 - 1974

607. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained and checked by the supervisory officer. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

1974

608. **Head 33 Subhead 5 - Telephones.** Attention was drawn to the lack of control over the use of telephones. In the circumstances it could not be determined whether the expenditure charged to the Appropriation Accounts were incurred entirely on official business.

1972 - 1974

609. **Division XIX 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 organisation responsible for such ventures.

1972 - 1974

610. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund as follows:—

Year	Head	Total Excess	Covered by Advances from Contingencies Fund	Un- authorised Excess
1972	14	\$925,438	\$35,214	\$890,224
1973	33	127,997	29,797	98,200
1974	33	3,327	—	3,327

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable the appropriation of expenditure against such sums.

#### REVENUE STATEMENTS

##### Revenue Control

1972 - 1974

611. **Revenue Accounting.** The Revenue Account and Revenue Control Account were not maintained. The Revenue Registers were not properly maintained and prompt action was not taken to collect rentals.

1972 - 1974

612. **Arrears of Revenue.** The statement of arrears of revenue was not submitted as required by financial instructions.

#### DEPOSITS FUND ACCOUNTS

##### Accounting Control

1972 - 1974

613. **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 Deposits Fund Accounts could not be established.

1972 - 1973

614. **Advances.** The Advances Register was not properly maintained.

#### GENERAL ACCOUNT

##### Accounting Control

1972 - 1973

615. **Collection Procedures.** The Remittance Book was not properly maintained and checked by the Supervisory Officer.

1972 - 1973

616. **Controlled Forms.** Several receipt books were not produced for inspection.

1972 - 1973

617. **National Insurance Scheme.** Attention was drawn to certain unsatisfactory features in the operation of the National Insurance Scheme.

618. **Imprests.** Bank Reconciliation Statements in respect of the main Bank Account and the National Insurance Scheme Bank Account were not produced for inspection.

1972 - 1974

619. **Sub-Accountant's Cash Book.** This Ministry ceased operations as a Sub-Accounting Ministry with effect from 31st October, 1972, at which date the cash book balance was shown as \$274,845. Note 1 to the General Account Balance Sheet relating

to cash and bank balances showed the balance as \$336,769 as at 31st December in respect of the years 1972 to 1974. Information was sought regarding the action taken to reconcile this balance with the bank account with a view to clearing the account.

620. **Loss of Cash.** One case of loss of cash of \$159 was reported in 1973.

**OTHER ACCOUNTS  
PUBLIC CORPORATIONS**

1972 - 1973

621. **Guyana Development Corporation.** Copies of the audited annual accounts for 1972 and 1973 were not furnished in accordance with financial instructions. 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. The Corporation was dissolved with effect from 1st January, 1974 by Order No. 162 of 1973 made under the Public Corporations Act Cap. 19:05 of the Laws of Guyana. This Order provided for the assets of the Guyana Development Corporation to be transferred to and vested in the Small Industries Corporation on 1st January, 1974.

1974

622. **Small Industries Corporation.** This Corporation came into operation on 1st January, 1974, by Order No. 161 of 1973 made under the Public Corporations Act Cap. 19:05 of the Laws of Guyana. A copy of the audited annual accounts for 1974 was not furnished in accordance with financial instructions. It was not possible to ascertain the amount of debentures or debenture stock issued by the Small Industries Corporation to the Guyana State Corporation by way of compensation for the assets transferred from the Guyana Development Corporation and vested in the Small Industries Corporation.

**1972 - MINISTRY OF WORKS, HYDRAULICS AND SUPPLY**

**1973 - 1974 MINISTRY OF WORKS AND COMMUNICATIONS (WORKS)**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

1972 - 1974

623. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:-

Year	No. of Subheads	Total
1972	46	\$4,681,386
1973	48	8,985,203
1974	24	3,725,210

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:-

Year	No. of Subheads	Amount Covered	Financial Paper	
			No.	Amount
		\$		\$
1972	3	903,525	1/73	990,000

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	43	₹3,691,386
1973	48	8,985,203
1974	24	3,725,210

The incurring of expenditure on certain subheads for which no provision existed as follows:—

Year	Head/Division	No. of Subheads	Amount
1972	38	1	\$260,062
1972	XIX	8	59,347
1973	XIX	2	1,124

and the incurring of excess expenditure on the following Heads/Divisions,

Year	Head/Division	Total	Approved by Contingencies Fund Warrant	Unauthorised Excess
1972	38	₹ 433,761	₹ 36,000	\$ 397,761
"	39	3,089,727	—	3,089,727
"	XX	1,071,190	700,000	371,190
1973	38	2,396,751	—	2,396,751
" "	39	2,712,645	—	2,712,645
1974	39	1,934,677	—	1,934,677

showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

### Appropriations-in-Aid

1972 - 1974

624. The receipts shown in the Appropriation Accounts under Head 39 Sub-heads 101 Issues of Stone, 102 Issues from Unallocated Stores and 103 Transportation of Crushed Stones showed shortfalls when compared with the estimated receipts as follows:-

Year	Subhead	Description	Estimated Receipts	Actual Collection	Shortfall
1972	101	Issues of Stone	\$ 744,999	\$ 37,605	\$ 707,394
"	102	Issues from Un-allocated Stores	3,999,999	2,866,239	1,133,760
1973	102	do.	2,999,999	2,928,114	71,885
1974	101	Issues of Stone	1,199,999	113,069	1,086,930
"	102	Issues from Un-allocated Stores	4,499,999	3,571,429	928,570
"	103	Transportation of Crushed Stone	613,999	314,980	299,019

### Liabilities not Settled

1972 - 1974

625. The liabilities in respect of the Appropriation Accounts listed as not settled at the close of each of the financial years as set out at Appendix C were as follows:-

Year	Total
1972	\$557,172
1973	326,232
1974	70,820

The discharge of these liabilities within the financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

### Errors of Classification

1972 - 1974

626. 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

1972 - 1973

627. Payment vouchers not presented for audit in respect of each of the financial years were as follows:-

Year	Total
1972	\$326,334
1973	757,559

### Expenditure Control

1972 - 1974

628. **Vote Accounting.** There was great laxity in the control of expenditure. Vote Accounts and certain subsidiary records were not properly maintained. Cases were observed where expenditure bore no relevance to the subhead charged and expenditure of a capital nature was charged to current subheads. Excesses were observed on several inter and intra-departmental warrants and expenditure was incurred on works and services in respect of which no warrant was issued. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1972

629. **Division XIX Subhead 20 - East Bank Berbice Roads.** Expenditure totalling \$94,100 relating to the Corentyne road was improperly charged to this subhead.

1973

630. **Aid-in-Kind.** Information was sought as to whether the value of articles received from an aid donor by the Ministry was brought to account against the appropriate head and subhead in accordance with financial instructions.

1974

631. **Division XXI Subhead 18 - Purchase of Equipment.** Twelve vehicles valued at \$54,455 were received in June 1973 but the approved procedure of placing a local purchase order on the supplier for the acquisition of the vehicles was not followed. Payment for the vehicles was, however, made in December 1974 and charged to the above Subhead which showed an excess expenditure of \$1,872,278 over the revised estimate.

632. **1972 - 1973 Head 38 Subhead 22 - Remuneration of Project Co-ordinators.** **1974 Head 38 Subhead 20 - Remuneration of Project Co-ordinators.** The operation diaries of the Project Co-ordinators were not made available for audit examination.



633. 1972 Head 39 Subhead 30 — Rates on Government Properties, 1973 Head 39 Subhead 31 — Rates on Government Properties. As mentioned in my previous Annual Reports the Ministry continued to pay in respect of 1972 and 1973 rates and taxes on behalf of certain Corporations. According to the Ministry's records the sums paid were as follows:—

1972	—	\$246,593
1973	—	239,365

1972 — 1974

634. Incurring of Expenditure in excess of Issues from the Consolidated Fund. Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriate Accounts for each of the financial years under review exceeded the total amounts issued from the Consolidated Fund as follows:—

Year	Head/ Division	Excess	Covered by	Unauthorised
			Advances from Contingencies Fund	Excess
		\$	\$	\$
1972	38	513,761	36,000	477,761
1972	XX	1,071,190	700,000	371,190
1973	38	1,996,751	—	1,996,751

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable the appropriation of expenditure against such sums.

1972 — 1974

635. Contracts. It was observed that the Contract Registers were not properly maintained at certain Sub-offices and did not provide adequate information for management purposes. There was no evidence that the financial instructions issued by the Secretary to the Treasury with regard to variations were observed. The record of advances kept at the Central Accounting Unit revealed that advances were made in excess of the original contract sums and that variation orders were not seen to support the variations recorded therein.

1972 — 1974

636. Tender Boards. There were instances where Tender Board procedures relating to invitation of tenders and award of contracts were not observed in 1972. In 1973 and 1974 authority was granted to Minister of Works and Communications to waive all Tender Board procedures whenever he considered such procedures to be desirable and necessary in respect of capital and other works to be executed by the Ministry of Works and Communications.

## REVENUE STATEMENTS

### Revenue Control

1972 - 1974

637. **Revenue Accounting.** Revenue Registers were not properly maintained at or produced by certain sub-offices. Evidence of reconciliation between the Ministry's Revenue Accounts and the Revenue Statements was not seen. In the circumstances the accuracy of the Revenue Statements was not established.

1972

638. **Head V Subhead 32 - Canje Bridge.** Collection of the increased charges to be levied with effect from 21st July, 1971 for the passage of boat or craft through the Canje Swing Bridge commenced in June 1972.

1973 - 1974

639. **Errors of Classification.** Test checks carried out on transactions revealed errors of classification. These errors were not rectified before the close of the accounts for the financial years under review.

1972 - 1974

640. **Head V Subhead 33 - 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 Subhead 102 Issues from Unallocated Stores.

641. **Head XI Subhead 4 - Sundry Reimbursements.** Information was sought as to whether the sum of \$1,465,587 shown in the Ministry's records as rates and taxes paid on behalf of certain Public Corporations was reimbursed the Ministry in accordance with Cabinet Conclusion.

1972 - 1974

642. **Arrears of Revenue.** The Statements of Arrears of Revenue at the end of each of the financial years were not received. In the circumstances it was not possible to determine the arrears of revenue for each of these years and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection.

## DEPOSITS FUND

### Accounting Control

1972 - 1974

643. **Deposits Fund Accounting.** Evidence of reconciliation between the accounts of the Deposits Fund relating to the Ministry and those of the Accountant General was not seen. In the circumstances the accuracy of these accounts could not be established.

1972 - 1974

644. **Deposits.** It was observed that certain Deposits Accounts were not properly maintained and the financial instructions relating to works done for private parties were not strictly observed. The Statement of Deposit Accounts at the end of each of the financial years under review submitted by the Accountant General showed:-

Year	No. of Debit Balances	Total of Debit Balances \$	No. of Static Debit Balances	Total of Static Debit Balances \$	No. of Credit Balances	Total of Credit Balances \$	No. of Static Credit Balances	Total of Static Credit Balances \$
1972	329	638,046	252	449,596	275	1,293,021	145	140,280
1973	336	685,285	291	402,952	286	1,476,515	214	269,454
1974	338	719,578	319	642,030	286	1,751,797	254	520,929

1972 - 1974

645. **Advances.** As mentioned at paragraph 445 of my 1971 Annual Report, the position regarding the carrying forward of balances on Advance Accounts remained the same. The Advances Ledgers for the years under review were not properly maintained. There were instances of Advance Accounts being opened without the approval of the Accountant General. A Register of Advances relating to shortages in Sub-Imprest Accounts was not maintained. It could not be ascertained whether all advances relating to shortages in Surveyor's Imprest Accounts were cleared. The Statement of Advance Accounts at the end of each of the financial years under review submitted by the Accountant General showed:-

Year	No. of Static Debit Balances	Total of Static Debit Balances \$	No. of Static Credit Balances	Total of Static Credit Balances \$
1972	44	49,857	115	88,441
1973	44	18,910	136	117,581
1974	72	991,627	140	197,554

**GENERAL ACCOUNT  
Accounting Control**

1972 - 1974

646. **Collection Procedures.** It was observed that in certain Sub-Offices approved collection procedures were not followed. The Remittances Books were not satisfactorily maintained and there was no evidence of check by the Supervising Officer.

1972 - 1974

647. **Controlled Forms.** The main Registers of General Receipt Books kept at the Central Accounting Unit and those at certain Sub-offices were not maintained in accordance with financial instructions. At certain Sub-Offices used and unused receipt

books were not produced for audit examination. Adequate supervision over the control and use of these books was not exercised.

**1972 – 1974**

648. **National Insurance Scheme.** The situation brought to attention at paragraph 399 of my 1970 Annual Report and 448 of my 1971 Annual Report as regards the operation of the National Insurance Scheme remained the same. The non-observance of the financial instructions relating to the operation of the National Insurance Scheme could lead to the perpetration of fraud and irregularities.

**1972**

649. **Amount due by Deposits Fund.** There were instances where the total amounts shown on the daily statements of disbursements made by the Ministry in respect of the Deposits Fund submitted to the Accountant General did not agree with the total of the transactions posted to the individual Deposit Accounts maintained by the Accountant General. In view of the fact that it could not be ascertained whether all the payments made from the General Account were properly reimbursed, it was suggested that a Register of the total daily payments made in respect of the Deposits Fund and the amounts reimbursed the General Account should be maintained.

**1972 – 1974**

650. **Imprests.** The Register of Sub-Imprests was not properly maintained and there was no evidence of check by a Senior Officer. An examination of this Register revealed that several Sub-Imprests were either not retired or fully retired. There were cases where Sub-Imprests were retired by drawing cheques for the full amount thereby resulting in the relevant Sub-Imprest bank accounts being overdrawn and where shortages in certain Sub-Imprest Accounts were met from Advance Accounts and the latter accounts cleared on the issue of Sub-Imprest for the ensuing year. Such procedures are unsatisfactory and can lead to shortages in the Imprest remaining unrecovered. Certified bank reconciliation statements and cash books in respect of several Sub-Imprest Accounts were not produced for audit examination. There were also cases where Sub-Imprest Cash Books produced for audit were not properly maintained, where there was no evidence of check by a Senior Officer, where bank accounts were overdrawn during the year and where Sub-Imprest Accounts were generally not operated in accordance with financial instructions. The statement of Imprest Accounts as at 31st December for the years 1972 to 1974 submitted by the Accountant General showed that the Imprests were short retired and over-retired as follows:—

Year	No. of Accounts Short-retired	Amount Short-retired	No. of Accounts Over-retired	Amount Over-retired
1972	29	\$65,853	63	\$163,056
1973	29	66,323	70	175,706
1974	31	74,990	68	171,169

In the absence of Statements of Composition of Standing Imprests and supporting certificates it could not be determined whether the Standing Imprests totalling \$71,500 were fully accounted for.

1972 - 1974

651. **Paymasters' Advances.** The unsatisfactory operation of the Paymasters' Advances system as reported at paragraph 450 of my 1971 Annual Report continued in the years under review. The Register of Over-payments by Paymasters introduced in 1974 was not properly maintained. The Statement of Paymasters' Advances as at 31st December, for the years 1972 to 1974 submitted by the Accountant General showed the following debit and credit balances at the close of each financial year:—

Year	No. of Debit Balances	Total of Debit Balances	No. of Static Debit Balances	Total of Static Debit Balances	No. of Credit Balances	Total of Credit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$		\$		\$
1972	60	2,055,293	37	1,447,663	63	1,469,886	5	605,012
1973	114	3,442,038	44	824,621	89	1,881,002	42	645,061
1974	115	3,098,408	115	2,689,556	98	1,881,008	86	1,878,194

1972 - 1974

652. **Sub-Accountants' Cash Book.** The bank reconciliation statements for the years under review showed that there were cases of amounts brought to account in the cash book but not shown on the bank statements and vice versa. Prompt action was not taken to finalise this matter which could result in irregularities remaining undetected.

653. **Composition of Daily Cash Balances.** In several Sub-Offices a record of the composition of daily cash balances was not kept or properly maintained.

1972 - 1974

654. **Collectors' Cash Book/Statements - Ministry's Sub-Offices.** There were cases where the Collectors' Cash Book/Statements were not certified at Sub-Offices and financial instructions relating to the preparation and submission were not followed. Collectors' Cash Book/Statements for several Sub-Offices were not produced for audit examination. In the circumstances it could not be determined whether all monies collected were properly brought to account in the public accounts.

655. **Loss of Cash.** The position with regard to the loss of cash for the financial years under review as set out at Appendix A(1) was as follows:—

1972	13	cases totalling	\$58,034
1973	29	cases totalling	7,248
1974	6	cases totalling	340

#### STORES AND OTHER PUBLIC PROPERTY

##### Control of Stores

656. **Purchasing of stores.** There were cases where local purchase orders were not used in a Sub-Office for the purchase of stores. It was observed that payments were made in 1973 but the vehicles and equipment were received in 1974.

1972 - 1974

657. **Controlled Forms.** Supervision of controlled forms was not satisfactorily exercised in certain Sub-Offices. Several Local Purchase Order books and Combined Requisition and Issue Voucher books were not produced and the entries in respect of some of those produced could not be traced in the relevant Register of Controlled Forms. There were cases where Registers of Controlled Forms were not maintained. In certain cases the approved procedures for requisitioning, receiving and issuing of Local Purchase Order Books and Combined Requisition and Issue Voucher Books, recording of information thereon, the use and accounting for Local Purchase Orders and Combined Requisition and Issue Voucher forms were not observed.

1972 - 1974

658. **Allocated Stores Accounting.** In certain Sub-Offices stores records were either not properly maintained or not produced for audit examination. There were cases where such records bore no evidence of check by the supervisory officer.

1972 - 1974

659. **Allocated Stores - Storekeeping.** Several unsatisfactory features in certain Sub-Offices regarding the accounting for items of stores were observed including the failure to dispose of unserviceable and obsolete stores and return of items on loan promptly. Several slow-moving and dormant items of stores were observed in certain Sub-Offices. There were cases where issues of stores were not properly authorised and bin cards not properly maintained. It was observed that equipment purchased in 1971 for use by the Toll Stations on the Corentyne road were on hand.

#### 660. **Unallocated Stores - Stock Control Account.**

1972

The stock balance at 31st December, 1972 was shown as \$1,850,445, which exceeded the authorised stock limit of \$750,000. No authority was seen for this increase in the stock limit. It was observed that at a branch of the Unallocated Stores, a quantity of stores was received from certain Allocated Stores. Enquiries were made regarding the manner of accounting for these stores.

1973 - 1974

Stock control accounts for the years 1973 and 1974 were not prepared and submitted for audit. A Stores Ledger account for each item of store was not maintained. In the circumstances the accuracy of the stock balances on the bin cards could not be ascertained. No physical stock was carried out to determine the balance at the end of the relevant financial year. A computer was acquired in 1973 for the purpose of maintaining the ledger account for each item of store and for preparing stores debit statements so as to reflect the issues against the relevant appropriation and other accounts. It was observed that only the stores debit statements were prepared.

1972 - 1974

661. **Supply of Stores to Public Corporations.** It was recommended that in order to reduce the clerical work involved in supplying stores such as fuel to Public Corporations and also in collecting customs duties and other overhead charges, consideration should be given to the suggestion that such Corporations should obtain their supplies direct from dealers except in cases of emergency.



1972 - 1974

662. **Vehicle Log Books.** In certain Sub-Offices vehicle log books were not properly maintained and some were not produced for audit examination. It was observed that there was lack of supervision and control over the use of vehicles and returns of monthly issues of fuel and lubricants were not prepared. In the circumstances it could not be ascertained whether the performance and fuel consumption of vehicles were satisfactory and that all the journeys were undertaken on official business.

1972 - 1974

663. **Cannibalisation of Vehicles.** Approval from the Competent Authority was not produced for the cannibalisation of vehicles. Suitable records were not maintained for the purpose of accounting for serviceable parts removed from the vehicles.

1972 - 1974

664. **Work Shops.** It was observed that in certain workshops records were not properly maintained in respect of jobs undertaken in order to determine the actual cost of each job. There was considerable delay in effecting repairs to vehicles and equipment in the workshops.

1972 - 1974

665. **Stone Crushing Plants - Makouria and Teperu.** Financial statements for the years under review relating to the operation of these plants were not submitted for audit examination. Production records for the stone crushing plant at Makouria for the years 1972 and 1973 and those for the stone crushing plant at Teperu for the years 1972 to 1974 were not produced for audit examination. Issue documents relating to the stone crushing plant at Makouria for the years 1972 to 1974 were not produced for audit examination and a proper requisition procedure for supplies of stone at the stone crushing plant at Teperu was not in operation.

1972 - 1974

666. **Guttersmith Shops.** Production records were not produced for audit examination.

667. **Loss of Stores.** The position with regard to the loss of stores for financial years 1972 to 1974 as set out at Appendix A(2) was as follows:-

1972	67	cases totalling	\$28,329
1973	117	cases totalling	29,866
1974	104	cases totalling	64,825

668. **Register of Loss of Stores.** A register of loss of stores required to be kept by financial instructions was not maintained at certain Sub-Offices.

669. **Marking of Stores.** Several cases were observed where Government stores such as vehicles, machinery and equipment were not marked in such a manner as would render them easily identifiable as Government property.

670. **Custody of Stores.** It was observed that the buildings for housing items of stores in certain Sub-Offices were inadequate and the compounds were not properly secured.

671. **Register of Accidents.** A register of accidents required to be kept by financial instructions was not maintained at certain Sub-Offices.

672. **Accidents.** The position with regard to accidents in respect of the financial years 1972 to 1974 as set out at Appendix A(3) was as follows:—

1972	52	cases involving estimated expenditure of	\$39,603
1973	136	cases involving estimated expenditure of	30,995
1974	87	cases involving estimated expenditure of	67,143

#### OTHER MATTERS

673. **Return to Commissioner of Inland Revenue re awards of Contracts and payments thereunder.** There were instances where the record of contractors' earnings were either not properly maintained or not kept. In the circumstances the returns submitted to the Commissioner of Inland Revenue were incomplete.

#### OTHER ACCOUNTS

##### Drainage and Irrigation Board

674. **Accounts.** The audit report on the accounts of the Drainage and Irrigation Board for the financial year ending 31st December 1972 was issued on 16th March, 1979. The accounts for the financial years 1973 and 1974 are being audited.

##### Guyana Water Authority

675. **Accounts.** The Guyana Water Authority came into operation on 1st October, 1972. The first audit report issued was in respect of the financial year ended 31st December, 1974. The expenditure including depreciation and amortisation shown in the audited accounts for that year was \$7,872,758. After deducting the Government's grant of \$2.5 m. as a subsidy and revenue of \$300,637 there was a deficit of \$5,072,121.

##### Sea Defence Project

676. **Accounts.** The annual financial statement for the years 1972 to 1974 were not presented for audit as required by the Loan Agreement for the First and Second Sea Defence Project between the Government and the International Bank for Reconstruction and Development.



**1972 — MINISTRY OF COMMUNICATIONS**  
**1973 — 1974 — MINISTRY OF WORKS AND COMMUNICATIONS**  
**(COMMUNICATIONS)**  
**APPROPRIATION ACCOUNTS**  
**Unauthorised Excesses**

1972 — 1974

677. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total
1972	14	\$ 181,018
1973	16	2,164,920
1974	16	2,134,084

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered \$	Financial Paper	
			No.	Amount \$
1973	1	13,038	1/74	18,000
1974	2	34,146	2/75	42,361

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	14	\$ 181,081
1973	15	2,146,920
1974	14	2,091,723

The unauthorised excess on the following Heads

Year	Head	Excess	Approved by Contingencies Fund Warrant	Unauthorised Excess
1972	37	\$ 9,479	—	\$ 9,479
1973	35	362,885	\$18,000	344,885
1973	36	1,608,840	—	1,608,840

showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

#### Liabilities not settled

1972 - 1974

678. The liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$532,920
1973	65,457
1974	32,333

The discharge of these liabilities within the financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

#### Errors of Classification

1972 - 1974

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

#### Unpresented Vouchers

1972 - 1974

680. Payment vouchers not presented for audit in respect of each of the financial years were as follows:—

Year	Total
1972	\$293,165
1973	602,615
1974	118,392

#### Expenditure Control

1972 - 1974

681. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained and checked by the supervisory officer. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1972 - 1974

682. **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.

1972

683. **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 1972.

1972 - 1974

604. **Head 35 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.

1972 - 1974

685. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for each of the financial years under review exceeded the total amount issued from the Consolidated Fund as follows:—

Year	Head/Division	Excess
1972	37	\$ 10,669
"	XVIII	256,209
1973	34	299,901
"	35	1,099,204
"	36	1,924,509
"	37	89,468
"	XVIII	1,388,147
1974	XX	2,646,407

1973

686. **Aid-in-Kind.** Information was not received as to whether the proportionate value of an aircraft hangar, office and workshop at Timehri Airport financed by an aid-donor was brought to account against the appropriate subheads in accordance with financial instructions.

#### REVENUE STATEMENT

##### Revenue Control

1972 - 1974

687. **Revenue Accounting.** Evidence of Reconciliation between the Ministry's Revenue Accounts and the Revenue Statements was not seen. In the circumstances the accuracy of the Revenue Statements was not established.

1972 - 1974

688. **Arrears of Revenue.** The Statement of Arrears of Revenue has not been submitted at the end of each of the financial years. In the circumstances it has not been possible to determine the total arrears of revenue and ascertain whether effective control had been exercised to ensure the prompt and satisfactory collection of revenue.

**DEPOSITS FUND ACCOUNTS**  
**Accounting Control**

1972 - 1974

689. **Deposits Fund Accounting.** Evidence of reconciliation between the accounts of the Deposits Fund relating to the Ministry and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be established.

1972 - 1974

690. **Deposits.** The Statement of Deposit Accounts at the end of each of the financial years under review submitted by the Accountant General showed:—

Year	No. of Debit Balances	Total of Debit Balances	No. of Static Debit Balances	Total of Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$		\$		\$
1972	5	1,723,446	3	69,483	5	1,192,187	3	89,379
1973	4	1,778,881	2	48,711	6	2,377,333	2	52,207
1974	4	1,627,658	2	106	7	2,858,311	3	52,257

1972 - 1974

691. **Advances.** The Advances records were not properly maintained. The Statement of Advance Accounts at the end of each of the financial years under review submitted by the Accountant General showed:—

Year	No. of Static Debit Balances	Total of Static Debit Balances	No. of Static Credit Balances	Total of Static Credit Balances
1972	1	\$55,399	2	\$111,558
1973	1	409	1	206
1974	1	409	2	111,559

692. **Permanent Secretary's Bank Account.** The Statement of Distribution of Cash and Bank Balances prepared by the Accountant General showed the following balances at the end of each of the financial years:—

Year	Balance
1972	\$1,504,638
1973	1,731,292
1974	3,756,905

These balances were not confirmed by the Ministry. The attention of the Permanent Secretary was drawn to dishonoured cheques which were not cleared at the end of the financial year.

**STORES AND OTHER PUBLIC PROPERTY**  
**Control of Stores**

**1972 - 1974**

693. **Stores Accounting.** Instances of non-compliance with stores accounting procedures were observed. The unsatisfactory situation regarding the failure of the Permanent Secretary to reply to my memoranda on matters raised consequent upon the examination carried out at the Postal Stores and brought to attention in my previous reports, remained the same.

**1972 - 1974**

694. **Storekeeping.** Unsatisfactory features regarding the accounting for items of stores including the delay in disposing of unserviceable stores were observed.

**1972 - 1974**

695. **Vehicle Log Books.** Vehicle log books were not properly maintained and supervised. Essential entries were not made and, as a result, it could not be determined whether the journeys were properly authorised and the performance and fuel consumption of vehicles were satisfactory.

**1972 - 1974**

696. **Loss of Stores.** A statement of losses of stores for the financial years 1972 to 1974 has not been submitted by the Ministry in accordance with financial instructions.

**1972 - 1974**

697. **Accidents.** A statement of accidents in respect of the financial years 1972 to 1974 has not been submitted by the Ministry in accordance with financial instructions.

**POST OFFICE DEPARTMENT**  
**Accounting Control**

**1972 - 1974**

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

**1972 - 1974**

699. **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. There were also instances where there was undue delay in bringing to account remittances received.

**1972 - 1974**

700. **Controlled Forms.** Monthly returns of unused receipts were not submitted by District Offices.

701. **Headquarters Accounts.** The reconciliation of the various accounts continued to be in arrears in spite of overtime work. Prompt reconciliation is an important aspect of internal control designed to ensure that the accounts have been faithfully and properly kept and that fraud and irregularities are detected promptly.

1972 - 1974

702. **Cash Account Shortages.** The cash shortages recorded in the Cash Account Shortages Register at the end of each of the financial years under review were as follows:—

Year	Total Shortages
1972	\$159,398
1973	163,289
1974	166,889

It was explained that of the balance of \$166,889 at 31st December, 1974, sums totalling \$157,313 related to frauds committed by Officers of the Post Office Department.

1972 - 1974

703. **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.

1972 - 1974

704. **Payments on behalf of other Ministries/Departments.** There was considerable delay in the reimbursement by Ministries and Departments of payments made on their behalf by the Post Office Department. As a result substantial sums were owing by certain Ministries and Departments.

1972 - 1974

705. **Loss of Cash.** A statement of losses of cash in respect of the financial years under review was not submitted by the Ministry in accordance with financial instructions.

#### REVENUE STATEMENTS Revenue Control

1972 - 1974

706. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements and the Revenue Accounts of the Postmaster General in his capacity as Principal Receiver of Revenue was not seen. In the circumstances the accuracy of the Revenue Statements was not established.

1972 - 1974

707. **Postal Services.** The revenue collected 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 for each of the financial years was, however, overstated by \$48,000 relating to Stamp Duty as the necessary adjustment was not made in the respective Revenue Statements. However, the amount of \$48,000 to be 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 \$183,893 in 1972 and \$225,204 in 1973.

1972 - 1974

708. **Services rendered by the Post Office Department to the National Insurance Scheme.** No agreement was reached with regard to the amount which should be paid by the National Insurance Scheme for services rendered by the Post Office Department.

1972 - 1974

709. **Registers of Private Letter Bags and Boxes.** The Registers of Private Letter Bags and Boxes were not properly maintained. It could not be determined in all instances whether rent was paid or whether the service was terminated. There were instances where rentals were paid after the due dates contrary to the provisions of the Private Letter Boxes Regulations which stipulate that rental shall be payable annually in advance.

1972 - 1974

710. **Arrears of Revenue.** Statements of Arrears of Revenue have not been received from the Post Office Department in respect of the financial years under review. In the circumstances it was not possible to determine the arrears of revenue at the end of each financial year and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection.

#### OTHER MATTERS

711. **Security Arrangements.** The arrangements for the safe custody of cash and other valuables in certain cases were unsatisfactory. There was delay in imbedding safes in concrete and in maintaining and repairing safes.

#### POST OFFICE SAVINGS BANK

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

1972 - 1974

713. **Accounts.** Section 12 of the Savings Bank Act Cap. 85:05 stipulates that the annual audited accounts shall be laid before the National Assembly not later than 31st May ensuing in every year and as soon as practicable thereafter be published in the Official Gazette. The position with regard to the presentation and audit of the accounts for the financial years under review is set out below:—

Year	Date Presented for Audit	Date Audit Report Issued
1972	15. 5.73	29.12.73
1973	31. 12. 75	30. 3.76
1974	2. 1.76	30. 3.76

Enquiries were made as to whether the audited accounts were laid before the National Assembly.

**CIVIL AVIATION  
REVENUE STATEMENTS  
Revenue Control**

1972 - 1974

714. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements and the Revenue Accounts of the Director of Civil Aviation in his capacity as Principal Receiver of Revenue was not seen. In the circumstances the accuracy of the Revenue Statements was not established.

1972 - 1974

715. **Revenue Registers.** The Rent Register for Government Quarters was not maintained according to financial instructions. In the circumstances it could not be verified whether all revenue was collected at the correct rate.

1972 - 1974

716. **Arrears of Revenue.** Statements of Arrears of Revenue have not been received from the Civil Aviation Department. In the circumstances it was not possible to determine the arrears of revenue at the end of each of the financial years under review and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection.

**OTHER ACCOUNTS  
TRANSPORT AND HARBOURS DEPARTMENT**

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

1972 - 1974

718. **Accounts.** The position with regard to the submission and audit of the accounts and the laying of the audited accounts before the National Assembly is set out below:—

Year of Account	Date Submitted for Audit	Date Audit Report Issued	Date Audited Accounts Laid before National Assembly
1972	29. 4.74	29. 6.74	1.9.77
1973	9. 6.75	26. 3.76	Not yet laid
1974	18. 5.77	7.10.77	Not yet laid



**PUBLIC CORPORATIONS**  
**GUYANA TELECOMMUNICATION CORPORATION**

1972 - 1974

719. **Accounts.** The Audited accounts for the financial years under review disclosed the following:—

Year	Surplus (Deficit) for year	Accumulated Surplus/(Deficit) at 31.12.
1972	(\$167,221)	(\$646,119)
1973	\$397,038	(\$249,081)
1974	\$993,809	\$744,728

1972 - 1974

720. **Statement of Advances.** The Statement of Advance Accounts as at 31st December of each of the financial years submitted by the Accountant General showed the following amounts as owing by the Corporation to the Government:—

Year	Amount
1972	\$855,220
1973	855,745
1974	856,581

1972

721. **Rates and Taxes.** The sum of \$1,126,825 representing rates and taxes for the years 1967 to 1972 paid to the Georgetown City Council on behalf of the Corporation was owing to the Government.

**GUYANA AIRWAYS CORPORATION**

1972 - 1974

722. **Accounts.** The audited accounts for the financial years under review disclosed the following:—

Year	Surplus/(Deficit)	Accumulated Surplus/(Deficit) at 31st December
1972	(\$350,809)	(\$2,075,046)
1973	\$392,728	(\$1,682,318)
1974	\$405,924	\$ 169,448

In 1974 an amount of \$1,445,842 in respect of losses for previous years was reimbursed the Corporation by Government.

1972

723. **Rates and Taxes.** The sum of \$16,894 representing Rates and Taxes for the years 1968 to 1972 was paid to the Georgetown City Council by the Government on behalf of the Corporation. This amount has not yet been repaid to the Government.

**MINISTRY OF EDUCATION  
APPROPRIATION ACCOUNTS  
Unauthorised Excesses**

1972 - 1974

724. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:-

Year	No. of Subheads	Total
1972	38	\$ 228,011
1973	28	3,538,050
1974	34	1,700,585

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:-

Year	No. of Subhead	Amount Covered	Financial Paper	
			No.	Amount
		\$		\$
1974	2	17,181	2/75	\$32,312

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:-

Year	No. of Subheads	Total
1972	30	\$ 228,011
1973	28	3,538,050
1974	27	1,668,273

The unauthorised excess on the following heads:-

Year	Head/Div.	Excess	Approved by Contingencies Fund Warrant	Unauthorised Excess
1972	43	\$ 2,844	-	\$ 2,844
"	45	93,574	-	93,574
1973	42	1,082,204	-	1,082,204
"	45	44,237	-	44,237
"	48	5,131	-	5,131
"	XXIII	425,206	-	425,206
1974	46	11,586	-	11,586

showed that due regard was not paid to the control which is exercised by Parliament on the use of public funds.

#### Liabilities not Settled

1972 - 1974

725. The liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$116,926
1973	305,570
1974	66,389

The discharge of these liabilities within the financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

#### Errors of Classification

1972 - 1974

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

#### Unpresented Vouchers

1972 - 1974

727. Payment vouchers not presented for audit for the financial years were as follows:—

Year	Total
1972	\$ 311,745
1973	3,025,260
1974	1,799,161

In view of the fact that the non-submission of most of the vouchers relating to payments by the Ministry was due to original paysheets not returned promptly by Headmasters and Headmistresses of the schools, it was suggested that a record of the movement of all original paysheets be kept. Such a record would ensure that all original paysheets were returned to the Central Accounting Unit and enable the Ministry to satisfy itself that disbursements were made to the teachers concerned or where disbursements were not made that the unpaid amounts were paid into the Ministry.

Journal vouchers for the years under review were not presented for audit examination.

## EXPENDITURE CONTROL

1972 - 1974

728. **Vote Accounting.** Vote Accounts and subsidiary records were not satisfactorily kept and certain subsidiary records were not maintained at the Central Accounting Unit, constituent Departments and Sub-Offices of the Ministry, and certain financial instructions were not observed. Several cases were observed where no expenditure was recorded against inter-departmental warrants received from other Ministries. Cases were observed where expenditure bore no relevance to the subheads charged and where expenditure of a capital nature was charged to current heads and subheads. Evidence of reconciliation between the Ministry's Vote Accounts and the Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts could not be ascertained.

1972 - 1974

729. **Personal Emoluments.** The salary registers were not kept in a manner as would facilitate examination. In many instances basic information with regard to appointment, acting allowances, transfers, resignations or dismissals was not recorded. There were cases where salaries were overpaid, where the Ministry bore the salary of officers transferred to other Ministries and where employees were paid from Personal Emoluments subheads although there were no posts under the subheads to meet their salaries. Salary control registers were not introduced or maintained at the Central Accounting Unit and at certain constituent Departments to enable supervising officers at the time of certifying the payrolls to verify their accuracy.

As from January, 1973 an electronic data processing system for the preparation of teachers' payroll was introduced but the final procedures with regard to the system were not submitted for audit scrutiny. It was observed that the computer's output documents were amended manually and that certain basic control features were not implemented.

730. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for the financial years under review exceeded the total amount issued from the Consolidated Fund as follows:—

Year	Head/Division	Excess
1972	43	\$ 2,844
"	45	93,574
1973	42	1,616,464
"	45	44,237
"	48	5,131
"	XXIII	425,206
1974	46	14,676
"	XXIII	152,879

However, an advance of \$24,312 was obtained from the Contingencies Fund to cover the excess of \$14,676 in 1974 on Head 46.

731. **Aid-in-Kind.** Information was sought as to whether the value of articles received from aid donors by the Ministry was brought to account against appropriate subheads in accordance with financial instructions.

### REVENUE STATEMENTS Revenue Control

1972 - 1974

732. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements and the Ministry's Revenue Account was not seen. In the circumstance the accuracy of the Revenue statements was not established.

1972 - 1974

733. **Revenue Registers.** The Register of Rental of Government Quarters was not properly kept and a Surcharge Register was not maintained in accordance with financial instructions. The Accountant General requested the Ministry to maintain a register of all loans to students with effect from 1st January, 1973, and to be responsible for the collection of repayments relating to such loans. However, such a register was not maintained by the Ministry. In the circumstances it could not be verified whether all revenue due was collected and at the correct rates.

1972 - 1974

734. **Arrears of Revenue.** The statements of arrears of revenue for the years under review were not received. In the circumstances it was not possible to determine whether effective control was exercised to ensure prompt and satisfactory collection of the revenue.

### DEPOSITS FUND ACCOUNTS Accounting Control

1972 - 1974

735. **Deposits Fund Accounting.** Deposits Fund records were not maintained in a satisfactory manner. Evidence of reconciliation between the accounts of the Deposits Fund relating to the Ministry and those kept by the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be established.

1972 - 1974

736. **Deposits.** The statement of Deposits Accounts for the years under review submitted by the Accountant General showed:—

Year	No. of Debit Balances	Total of Debit Balances	No. of Static Debit Balances	Total of Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1972	19	348,760	11	2,627	66	1,207,805	31	82,721
1973	25	408,660	10	2,121	55	955,962	50	41,754
1974	26	545,995	15	7,141	55	1,248,710	50	48,996

1972 - 1974

737. **Advances.** Information was sought as to whether the sum of \$32,236 relating to losses of salaries through theft or fraud charged to advances accounts was cleared. The losses were made up as follows:—

1972	—	\$ 4,925
1973	—	4,028
1974	—	<u>23,283</u>
		<u>\$32,236</u>

The advances ledger relating to Public Officers attached to the Ministry was not maintained in a satisfactory manner and an Advance Ledger in respect of advances pertaining to the Ministry was not maintained. The Statement of Advances for the years under review submitted by the Accountant General showed:—

Year	No. of Static Debit Balances	Total of Static Debit Balances	No. of Static Credit Balances	Total of Static Credit Balances
1972	7	\$47,880	3	\$ 639
1973	5	28,755	3	639
1974	8	45,606	3	4,788

**GENERAL ACCOUNT**  
**Accounting Control**

1972 - 1974

738. **Collection Procedures.** The Remittance Book at the Central Accounting Unit was not satisfactorily maintained and there was no evidence of internal check by the Supervisory Officer. There was undue delay in bringing to account moneys received through the post and those relating to collections shown in the Collectors' Cash Book/Statements received from Sub-Offices. It could not be ascertained whether all the amounts received were actually brought to account. The Collectors' Chart maintained by the Central Accounting Unit disclosed that several Departments and Sub-Offices did not submit statements of their collections. Consequently it was not possible to determine whether all the amounts collected by Departments and Sub-Offices were promptly remitted and properly accounted for.

1972 - 1974

739. **Controlled Forms.** The Registers of General Receipt books and cheque books were not properly maintained. There were instances where books were issued without acknowledgements being obtained. There were cases where receipt books and cheque books were not presented for audit examination. The approved procedures for the receipt, custody, issue and use of receipt books and cheque books were not observed. Adequate supervision over the control and use of these books was not exercised.

1972 - 1974

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

1974

741. **Amounts due to Consolidated and Deposits Funds.** Amounts collected by the Ministry in respect of the Consolidated Fund and Deposits Fund were not deposited promptly into the bank accounts of the respective Funds. Consequently there was undue delay in reflecting the receipts not only in the bank accounts but also in the cash books of these Funds.

1972 - 1974

742. **Amounts due by Deposits Fund.** Vouchers in respect of payments made from the General Account and relating to the Deposits Fund were not submitted promptly by the Ministry to enable reimbursements to be made by the Accountant General from the Deposits Fund.

1972 - 1974

743. **Imprests.** Imprest Registers for the period 1st January, 1973 to 31st December, 1974 were not produced for audit examination. The Cash Books in respect of certain Sub-Imprests were not written up to date and there was no evidence of check by the Supervisory Officer. It was observed that the Imprests were not operated in a satisfactory manner. There were instances where advances made from Imprests were not cleared promptly. There was considerable delay in the reconciliation of Imprest bank accounts. The statement of Imprest Accounts as at 31st December for the years 1972 to 1974 submitted by the Accountant General showed that the Imprest was short retired as follows:—

Year	Short-retired by
1972	\$17,119
1973	18,273
1974	18,031

In the absence of statements of composition of the Standing Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$80,000 was fully accounted for at the end of each financial year.

1972 - 1974

744. **Paymasters' Advances.** It was suggested that the Paymasters' Advances system should be used to effect payment of salaries to Teachers instead of the system whereby Headmasters/Headmistresses or other authorised persons from various schools in Georgetown and its environs call at the Central Accounting Unit to uplift salary cheques.

1972-1974

745. **Salaries Bank Accounts.** As from 1974 special Salaries Bank Accounts were opened at the Guyana National Co-operative Bank and operated by Headmasters/Headmistresses. The authority for the opening of these bank accounts as required by section 13 of the Financial Administration and Audit Act Chapter 73:01 was not seen. Bank Reconciliation Statements in respect of these accounts were not submitted for audit examination. The Salaries Bank Account operated by the Central Accounting Unit was overdrawn on several occasions.

1972-1974

746. **Collectors' Cash Book/Statements - Ministry's Sub-Offices.** The Collectors' Cash Book/Statements relating to Sub-Offices of the Ministry submitted to the Central Accounting Unit were not prepared in a satisfactory manner, examined and certified by Supervisory Officers and submitted promptly to the Central Accounting Unit. There were several instances where copies of official receipts were not attached to the Statements to enable verification of the amounts reflected therein and to account for cancelled receipts.

1974

747. **Collectors' Cash Book/Statements - Consolidated and Deposits Funds.** Collector's Cash Book/Statements in respect of receipts relating to the Consolidated Fund and Deposits Fund were not prepared and submitted promptly to the Accountant General. In the circumstances monies belonging to these Funds were not brought to account in the Funds' Cash Books promptly.

1972-1974

748. **Sub-Accountant's Cash Book.** The Sub-Accountant's Cash Book was not written up and balanced promptly. Consequently there was undue delay in the submission of the Cash Book and supporting vouchers to the Data Processing Unit for incorporation of the transactions in the Public Accounts. There was considerable delay in the reconciliation of the Bank Account. The authorised Cash and Bank limits relating to this Cash Account were exceeded on several occasions. It was observed that advances were made from the Sub-Accountant's Cash in Hand instead of the Chief Accountant's Imprest contrary to financial instructions. There were several advances outstanding during the period under review. The Statements of Distribution of Cash Balances as at 31st December of the years under review prepared by the Accountant General and the Ministry's Cash Book showed the following differences:-

	Balances as per Statement	Balances as per Cash Book	Differences
1972	\$1,514,814	\$1,511,264	\$ 3,550
1973	1,880,037	2,117,232	237,195
1974	6,951,293	5,360,117	1,591,116

1972-1974

749. **Composition of Daily Cash Balances.** In several Sub-Offices a record of the composition of daily cash balances was not kept or properly maintained.



750. **Loss of Cash.** The position with regard to the loss of cash reported for the financial years under review as set out at Appendix A(1) was as follows:—

1972	2	cases totalling	\$ 4,573
1973	6	cases totalling	9,556
1974	3	cases totalling	19,553

One case of loss of \$590 in 1972 and one case of loss of \$526 in 1973 were not reported, in accordance with financial instructions.

#### STORES AND OTHER PUBLIC PROPERTY Control of Stores

1972 – 1974

751. **Stores Accounting.** Several unsatisfactory features as regards stores accounting procedures at certain Sub-Offices of the Ministry were brought to attention.

1972

752. **Store-keeping.** Inventories of furniture and equipment were not properly maintained and proper store-keeping procedures were not followed.

1972 – 1974

753. **Controlled Forms.** Adequate supervision over Local Purchase Order books and forms was not exercised. A register of Local Purchase Order books and other controlled forms was not maintained at certain Sub-Offices.

754. **Vehicle Log Books.** Examination of the vehicle log books revealed that they were not properly maintained and that there was no evidence of check by Supervisory 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.

755. **Government Quarters.** A register of Government Quarters was not maintained in accordance with financial instructions.

756. **Loss of Stores.** The position with regard to the loss of stores for the financial years 1972 to 1974 as set out at Appendix A(2) was as follows:—

1972	62	cases totalling	\$16,445
1973	116	cases totalling	14,490
1974	91	cases totalling	26,004

757. **Accidents.** One accident was reported in 1973 but the estimated cost of repairs was not stated.

## GENERAL OBSERVATIONS

1972 - 1974

758. **Returns to Commissioner of Inland Revenue.** Information was sought as to whether Form 2 returns in respect of P.A.Y.E. and arrears tax were submitted to the Commissioner of Inland Revenue for the years under review and whether the necessary reconciliation was carried out by the Ministry between the Form 2 returns and the total paid to the Commissioner of Inland Revenue.

### OTHER ACCOUNTS

1973 - 1974

759. **Burnham - India Scholarship Fund.** This Fund was established in 1973 for the purpose of granting a Burnham - India Scholarship to a student of the University of Guyana. The accounting records in respect of this Fund were not kept by the Ministry and Annual Financial Statements were not submitted for audit.

1972 - 1974

760. **Students Guild General Fund, Students Guild Canteen and Technical Institute Fund.** A proper system of accounting in respect of these Funds was not in operation. Annual Financial Statements were not presented for audit.

### University of Guyana

761. **Accounts.** The expenditure shown in the audited Accounts for the years ended 31st August, 1972 to 31st August, 1974 was as follows:—

1972	\$2,352,810
1973	3,639,299
1974	4,382,751

After taking into account the Government grant and income from other sources, the surplus or (deficit) was as follows:—

1972	\$ 74,009
1973	(359,606)
1974	2,269,722

The accumulated surplus as at 31st August, 1974 was \$1,948,891, after taking into account a prior year adjustment of \$39,775.

**MINISTRY OF HEALTH  
APPROPRIATION ACCOUNTS  
Unauthorised Excesses**

1972 - 1974

762. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total
1972	24	\$ 211,405
1973	38	\$1,326,318
1974	25	269,958

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial Paper No.	Paper Amount \$
1973	2	95,225	1/74	102,216
1974	1	89,586	2/75	93,124

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	24	\$ 211,405
1973	36	1,224,102
1974	24	176,834

The unauthorised excess on the following heads:—

Year	Head/ Division	Excess	Approved by Contingencies Fund Warrant	Unauthorised Excess
1973	52	\$ 49,421	—	\$ 49,421
"	56	1,121,545	\$100,000	1,021,545
1974	55	85,052	—	85,052

showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

### Liabilities not settled

1972 - 1974

763. The liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$279,467
1973	330,447
1974	425,654

The discharge of these liabilities within the financial year would have affected the outcome of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, others which showed savings would have resulted in excesses and the savings on others would have been reduced.

### Errors of Classification

1972 - 1974

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

### Expenditure Control

1972 - 1974

765. **Vote Accounting.** There was laxity in the control of expenditure. Expenditure was incurred on certain subheads in excess of the voted provision without first obtaining supplementary provision. Excesses were also incurred on inter-departmental warrants issued and received. Cases were observed where expenditure bore no relevance to the subheads charged. There were instances where outstanding liabilities for previous years were not brought forward. Vote Accounts and subsidiary records at the Central Accounting Unit and certain sub-offices were not satisfactorily kept and properly checked by the Supervisory Officer. The financial procedure relating to the submission of monthly financial returns in respect of Departmental Warrants for the purpose of monitoring expenditure was generally not observed. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

1973.

766. **Division XXIV Subhead 9 Equipment - General.** The sum of \$40,405 was deposited in 1973 with the Guyana Telecommunications Corporation for the installation of a Private Automatic Branch Exchange Telephone System for the Georgetown Hospital. However, the equipment was not installed during the financial year. The Ministry requested a refund of the amount. The Corporation informed the Ministry that the deposit was being held against outstanding telephone accounts.

1972 - 1974

767. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for the financial years under review exceeded the total amount issued from the Consolidated Fund as follows:—

Year	Head/Division	Excess
1973	52	\$ 49,460
"	56	1,121,636
1974	55	85,052
"	XXV	16,499

However, advances were obtained from the Contingencies Fund to cover excess expenditure as follows:—

Year	Head	Amount
1973	56	\$100,000
1974	55	93,124

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to obtaining of funds necessary to meet expenditure and to enable appropriation of the expenditure against such sums.

1972 - 1974

768. **Aid in Cash and Kind.** Information was sought as to whether the value of articles received from aid donors by the Ministry was brought to account against appropriate heads in accordance with financial instructions. There were instances where official receipts were not issued for cash received.

#### REVENUE STATEMENTS Revenue Control

1972 - 1974

769. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements and the Ministry's Revenue Accounts was not seen. In the circumstances the accuracy of the Revenue Statements was not established.

770. **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. There was no evidence that this register was checked by a Supervisory Officer.

771. **Services rendered by Hospitals and Dispensaries on behalf of the National Insurance Board.** The amounts due by the National Insurance Board in respect of the cost of treatment by Government Hospitals and Dispensaries of cases of industrial injuries were not paid during the period under review.

772. **Arrears of Revenue.** Statements of arrears of revenue for the years under review were not submitted by the Ministry in accordance with financial instructions. In the circumstances it was not possible to determine the total arrears of revenue and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection of revenue.

**DEPOSITS FUND ACCOUNTS**  
**Accounting Control**

**1972 - 1974**

773. **Deposits Fund Accounting.** Certain Deposits Fund records were not produced for audit examination. Evidence of reconciliation between the accounts of the Deposits Fund relating to the Ministry and those kept by the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be established.

**1972 - 1974**

774. **Deposits.** The Statement of Deposits Accounts for the years under review submitted by the Accountant General showed:—

Year	No. of Debit Balances	Total of Debit Balances	No. of Static Debit Balances	Total of Static Debit Balances	No. of Credit Balances	Total of Credit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$		\$		\$
1972	10	49,387	9	4,579	24	580,622	17	250,800
1973	10	49,164	8	47,292	24	342,590	20	405,941
1974	10	49,884	9	47,357	24	477,939	19	405,898

**1972 - 1974**

775. **Advances.** The Statement of Advances Accounts for the years under review submitted by the Accountant General showed:—

Year	No. of Static Debit Balances	Total of Static Debit Balances	No. of Static Credit Balances	Total of Static Credit Balances
1972	6	\$105,199	2	\$37,485
1973	6	105,199	2	37,485
1974	7	105,729	2	37,485

**GENERAL ACCOUNT**  
**Accounting Control**

**1972 - 1974**

776. **Collection Procedures.** There were cases where collection procedures were not strictly observed. Remittance Books were not satisfactorily maintained and there was no evidence of check by the Supervisory Officer. There was undue delay in bringing to account moneys received through the post. The Revenue Collector's Chart at the Central Accounting Unit was not properly maintained. Consequently it was not possible to determine whether all amounts collected by Departments and Sub-Offices were remitted promptly and properly brought to account.

777. **Controlled Forms.** Registers of Controlled Forms were not properly maintained by certain Sub-Offices and by the Central Accounting Unit. There were cases where controlled forms were not produced for audit. Unsatisfactory features regarding the custody and control of these forms were brought to attention.

1972 - 1974

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

779. **Amounts due to the Consolidated and Deposits Funds.** Amounts collected by the Ministry in respect of the Consolidated and Deposits Funds were not deposited promptly into the bank accounts of the respective Funds. Consequently there was undue delay in reflecting the receipts not only in the bank accounts but also in the cash books of these Funds kept by the Accountant General.

1972 - 1974

780. **Imprests.** Sub-Imprest Accounts were not operated in accordance with financial instructions. The Register of Sub-Imprests kept by the Central Accounting Unit was not properly maintained and subject to internal check. An examination of this Register revealed that there were instances where Sub-Imprests were either not retired or short-retired at the close of the relevant financial year. There was no evidence of reconciliation of this Register with the Imprest records maintained by the Accountant General. Advances made from the Chief Accountant's Sub-Imprest were outstanding for several years and further advances were made before previous advances were cleared. There were cases where the Imprest Cash Books bore no evidence of check by the Supervisory Officer. Certified bank reconciliation statements were not produced for audit examination. The Statement of Imprests as at 31st December for the years under review submitted by the Accountant General showed that the Imprest was short-retired as follows:--

Year	Short-retired by
1972	\$27,465
1973	32,752
1974	24,810

In the absence of statements of composition of the Standing Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$1,250 was fully accounted for at the end of each financial year.

781. **Composition of Daily Cash Balances.** In several Sub-Offices a record of the composition of daily cash balances was not kept or properly maintained.

782. **Collectors' Cash Book/Statements - Ministry's Sub-Offices.** Collectors' Cash Book/Statements were not received from several Sub-Offices. Many of those submitted were not prepared in a satisfactory manner, were not certified correct by the

Supervisory Officers at Sub-Offices and there was no evidence that checks were carried out by the Central Accounting Unit. There were instances where the original official receipts were not attached to the Statements to enable verification with the amounts reflected thereon and to account for any cancelled receipts.

783. **Collectors' Cash Book/Statements – Consolidated and Deposits Accounts.** The Collectors' Cash Book/Statements in respect of collections relating to the Deposits Fund were not prepared and submitted to the Accountant General. There were instances where collections were not banked promptly into the relevant Funds.

784. **Sub-Accountant's Cash Account.** In order to facilitate the reconciliation of the Ministry's main bank account No. 207, the Secretary to the Treasury gave approval for the opening of a new bank account No. 440 from 1st April, 1970. At 31st December, 1974, however, bank account No. 207 was not yet reconciled and closed. The bank reconciliation for December, 1974 in respect of bank account No. 440 was done in January 1978, a delay of three years.

785. **Loss of Cash.** The position with regard to the loss of cash for the financial years under review as set out at Appendix A(1) was as follows:

1972	10	cases totalling	\$22,137
1973	8	cases totalling	5,277
1974	3	cases totalling	725

#### STORES AND OTHER PUBLIC PROPERTY Control of Stores

1972 – 1974

786. **Stores Accounting.** At the Government Pharmacy and other allocated stores, stores records were either not kept or properly maintained. There were cases where no evidence of check appeared to have been carried out by supervisory officers and stores procedures were not strictly observed.

1972 – 1974

787. **Purchase of stores.** Instances were observed where Local Purchase Orders were not authorised by the level of Officer specified in financial instructions. There were cases where Local Purchase Orders, and Combined Requisition and Issue Vouchers were prepared but remained unissued in the books. It was also observed that certain other financial procedures relating to the purchase of stores were not followed. There were instances where Tender Board procedures for the awarding of contracts for supplies were not strictly observed.

1972 – 1974

788. **Controlled Forms.** Several Local Purchase Order Books were not produced for audit examination. There were cases where the Register of Controlled Forms was not properly and promptly written up. Unsatisfactory features regarding the custody and control of these forms were brought to attention.



1972 - 1974

789. **Storekeeping.** Several unsatisfactory features at certain Sub-Offices regarding the receiving, keeping, issuing and accounting for items of stores were observed. These include failure to keep bin cards and to dispose of unserviceable and obsolete items of stores promptly. There were instances where the 'B' copies of Combined Requisition and Issue Vouchers were not receipted and returned to the Government Pharmacy as evidence of the receipt of the Stores by the Sub-Offices. Instances were also observed where the procedures for condemning items of stores were not followed.

1972 - 1974

790. **Government Pharmacy - Stores records.** These records were not written up and properly maintained for several years. Large differences were observed between a physical count and the balances shown in the stores ledgers and bin cards. Manufacturing records were not properly maintained and checked by supervisory officers. There were instances where items manufactured were not brought to account in the stores ledgers. There were also instances where proper records of loans were not maintained. It was observed that stores ledger cards were not properly controlled.

1972 - 1974

791. **Government Pharmacy - Storekeeping.** It was observed that losses of stores were not reported. Loans to private firms were not properly authorised and there were instances where there were long outstanding loans. Several shortages were observed in supplies received from Overseas but the necessary claims were not made. Handing over statements between officers in the various bonds were not prepared.

1972 - 1974

792. **Government Pharmacy - Sales of stores.** Improvements were suggested with regard to procedures relating to the delivery of stores, billing and receiving of payments.

1972 - 1974

793. **Government Pharmacy - Stock Verification.** In view of the large differences between physical stock and the balances shown on the stores ledger and bin cards, it was recommended that the percentage check with regard to annual stock verification should be increased.

1972 - 1974

794. **Vehicle Log Books.** In certain Sub-Offices vehicle log books were not properly maintained or produced for inspection. There was no evidence that the log books were checked by the Supervisory Officer. 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.

795. **Loss of Stores.** The position with regard to the loss of stores for the financial years 1972 to 1974 as set out at Appendix A(2) was as follows:-

1972	20	cases totalling	32,723
1973	30	cases totalling	4,845
1974	32	cases totalling	5,056

There were a number of cases of loss of stores relating to the period under review not reported to the Secretary to the Treasury.

796. **Accidents.** The position with regard to accidents in respect of the financial years 1972 to 1974 as set out at Appendix A(3) was as follows:—

1972	3	cases totalling	\$ 1,825
1973	30	cases totalling	17,573
1974	22	cases totalling	16,612

There were a number of cases of accidents relating to the period under review not reported to the Secretary to the Treasury.

797. **Printery — Mental Hospital.** A production record was not produced for audit examination. Authorities were not produced for work undertaken for private parties and no evidence was seen of the collection of revenue from this source.

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

**1972 — 1973 MINISTRY OF HOUSING AND RECONSTRUCTION**  
**1974 — MINISTRY OF HOUSING**  
**APPROPRIATION ACCOUNTS**  
**Unauthorised Excesses**

1972 — 1974

799. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total
1972	6	\$ 31,383
1973	11	100,740
1974	5	54,269

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial Paper	
			No.	Amount
1972	1	\$ 2,458	1/73	\$14,000
1973	1	10,659	1/74	35,000

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	5	\$17,383
1973	10	65,740
1974	5	54,269

#### Liabilities not Settled

1972 – 1974

800. Liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix 'C' were as follows:—

Year	Total
1972	\$24,648
1973	24,677
1974	434

The discharge of these liabilities within the financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded and the savings on others would have been reduced.

#### Errors of Classification

1972 – 1974

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

#### Unpresented Vouchers

1973 – 1974

802. Payment vouchers not presented for audit were as follows:—

Year	Total
1973	\$1,104,332
1974	2,805,722

#### Expenditure Control

1972 – 1974

803. **Vote Accounting.** The Vote Account Book for 1974 was not produced for audit examination. Subsidiary records were not properly maintained. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1972 - 1974

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

1972 - 1974

805. **Head 62 - Subhead 7 - Rates and Taxes Local Authorities.** Instances were observed where rates owing to a Local Authority were not paid promptly. This resulted in the payment in 1974 of \$15,697 in respect of interest on arrears rates.

1974

806. **Withdrawals from Consolidated Fund for Various Services.** A record of requests for withdrawals from the Consolidated Fund as required by financial instructions was not produced for audit examination.

#### REVENUE STATEMENTS

##### Revenue Control

1972 - 1974

807. **Revenue Accounting.** The Revenue Account and Revenue Control Account were not kept. The Ledger Cards in respect of Hire Purchase, Aided Self Help and Rental were not properly maintained. In the circumstances the accuracy of the revenue accounting records was not established.

1972 - 1974

808. **Arrears of Revenue.** Statements of Arrears of Revenue were not submitted. 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

1972 - 1974

809. **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 was not established.

1972 - 1974

810. **Deposits.** The Statement of Deposit Accounts submitted by the Accountant General at the end of each of the financial years under review showed:-

Year	No. of Debit Balances	Total of Debit Balances	No. of Static Debit Balances	Total of Static Debit Balances	No. of Credit Balances	Total of Credit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$		\$		\$
1972	3	748,384	1	3,945	15	150,070	8	22,510
1973	3	816,662	1	3,945	15	189,051	12	47,157
1974	4	1,107,207	1	3,945	14	100,974	11	27,436

1972 - 1974

811. **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 paid.

#### GENERAL ACCOUNT

##### Accounting Control

1972 - 1974

812. **Collection Procedures.** The Remittance Book was not properly maintained and there was no evidence of internal check by the Supervisory Officer. Instances were observed where revenue received was not promptly brought to account and also where certain receipt numbers were not accounted for in the Collectors' Cash Book/Statements.

1972 - 1974

813. **Controlled Forms.** The Register of Controlled forms was not properly written up. Several receipt books were not recorded in the Register and many of those recorded were not made available for audit inspection.

1972 - 1974

814. **Imprests.** The Imprest Cash Book was not checked by the Supervisory Officer. Advances were not promptly cleared and the Bank Account was not reconciled. The Statement of Imprest Accounts submitted by the Accountant General revealed that the Ordinary Imprest was short-retired and over-retired as follows:—

Year	Short-retired by	Over-retired by
1972	—	\$3,053
1973	—	996
1974	\$11,947	—

In the absence of the Statement of Composition of the Standing Imprest and supporting certificates, it could not be determined whether the Standing Imprest of \$8,500 was fully accounted for.

1972 - 1974

815. **Paymasters' Advances.** The Register of Paymasters' Advances for the period 1st January, 1972 to 21st March, 1972, was not produced for audit inspection. The Register for the remaining period under review was not properly maintained. Advances given to Paymasters were far in excess of the actual requirements and were not cleared promptly. The Statement of Paymasters' Advances submitted by the Accountant General at the end of each of the financial years showed that there were balances as follows:—

Year	Balance at 31st December	
	DR Balance	CR Balance
1972	\$57,497	\$ 153
1973	25,035	153
1974	—	45,096

816. **Collectors' Cash Book/Statements – Ministry's Sub-Offices.** Collectors' Cash Book/Statements and related documents were not submitted by some Collectors of Revenue for certain periods.

817. **Sub-Accountants Cash Book.** Bank Reconciliation Statements of the Ministry's Bank Account were not produced for audit examination.

1972 – 1974

818. **Loss of Cash.** The position with regard to loss of cash reported during the financial years under review as set out at Appendix A(1) was as follows:—

1972 – 4 cases totalling	\$ 319
1973 – 1 case totalling	30
1974 – 3 cases totalling	3,331

#### STORES AND OTHER GOVERNMENT PROPERTY

##### Control of Stores

1972 – 1974

819. **Controlled Forms.** A Register of Controlled Forms for Local Purchase Orders and Combined Requisition and Issue Vouchers was not produced for examination.

1972 – 1974

820. **Stores Records.** A Master Inventory of office furniture and equipment was not produced for examination.

821. **Loss of Stores.** Losses of stores reported during the financial years under review and detailed at Appendix A(2) are as follows:—

Year	No. of cases	Amount
1972	6	\$ 1,232
1973	7	5,270
1974	20	14,612

822. **Accidents.** Two cases of accidents involving estimated expenditure of \$324 were reported during 1972.

#### OTHER ACCOUNTS

##### Central Housing and Planning Authority

823. **Accounts.** The financial statements for the years 1966 to 1970 were not submitted for audit.

##### Housing Fund

1972 – 1974

824. **Accounts.** The accounts for the years 1972 to 1974 were not submitted for audit.

**1972 — 1973 MINISTRY OF CO-OPERATIVES AND  
COMMUNITY DEVELOPMENT  
1974 — MINISTRY OF CO-OPERATIVES AND NATIONAL MOBILISATION**

825. The Ministry of Co-operatives and Community Development was created in August 1972, vide Financial Paper No. 5/72.

**APPROPRIATION ACCOUNTS  
Unauthorised Excesses**

**1972 — 1974**

826. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total Excess
1972	1	\$ 14
1973	5	1,462,990
1974	2	63,561

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial Paper	
			No.	Amount
1973	1	\$501,461	1/74	\$501,461
1974	1	52,237	2/75	120,097

The excess expenditure as shown hereunder has not yet been approved by the National Assembly:—

Year	No. of Subheads	Total
1972	1	\$ 14
1973	4	961,529

The unauthorised excess expenditure of \$39, 171 on Head 61 in 1973 showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds.

### Liabilities not Settled.

1972 - 1974

827. Liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix 'C' were as follows:—

Year	Total
1972	\$26,258
1973	45,595
1974	22,715

The discharge of these liabilities within the financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded, savings on others would have been reduced and one which showed a saving would have resulted in an excess.

### Errors of Classification

1973

828. Test checks carried out revealed errors of classification. These errors were not rectified before the close of the accounts for the year.

### Unpresented Vouchers

1972 - 1974

829. Payment vouchers not presented for audit were as follows:—

Year	Total
1972	\$ 156,646
1974	1,086,255

### Expenditure Control

1972 - 1974

830. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained and supervised. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

1973

831. **Head 61 Subhead 1 - Personal Emoluments.** The Salary Register was not properly maintained. This register as well as the Salaries Control Register were not checked by the Supervisory Officer.

832. **Head 61 Subhead 3 - Miscellaneous.** The wages of charwomen attached to the Guyana Co-operative Union were met from this Vote. This expenditure should not have been charged to Public Funds.



833. **Head 61 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.

834. **Division XXVI Subhead 3 – Community Development Projects.** A copy of the programme of approved Community Development Projects and records and progress reports on the projects were not submitted for audit examination. Furthermore proper project accounting was not in force. Consequently, a proper examination of the Project accounts could not be carried out.

835. **1973 – Division XXVI Subhead 2 – Co-operative Development. 1974 – Division XXVII Subhead 2 – Co-operative Development.** The Register of Loans and Advances to Co-operative Societies was not properly maintained and supervised in respect of 1972. The Register for 1973 was not produced for audit. A list of the Co-operative Societies which received loans in each financial year was not produced for audit purposes. Loans and advances to Co-operative Societies were charged to the above subhead. A special subhead should have been created to meet such expenditure in accordance with financial instructions.

836. **1974 – Division XXVII Subhead 1 – Purchase of Equipment.** The cost of office machines purchased which should have been met from Division XXI Ministry of Works and Housing (Works) Subhead 19 – Purchase of Office Equipment was charged to the above subhead. The prior approval of the Permanent Secretary, Public Service Ministry was not obtained for the purchases.

#### 1972

837. **Aid-in-Kind.** The value of food received from an aid donor was not brought to account against the appropriate subhead in accordance with financial instructions.

838. **Contracts.** A Register of Contracts and copies of contracts executed were not presented for audit.

#### 1973

839. **Incurring of expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of Issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts in 1973 exceeded the total issues from the Consolidated Fund by \$39,171 under Head 61 – Ministry of Co-operatives and Community Development. The situation where issues from the Consolidated Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable appropriation of expenditure against such sums.

### REVENUE STATEMENTS

#### Revenue Control

840. **Revenue Accounting.** The Register of Quarters was not properly maintained. The Revenue Register and Revenue Control Account were not maintained.

1972 - 1974

841. **Arrears of Revenue.** The Statements of arrears of revenue at the end of each of the financial years were 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

1972 - 1974

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

1972 - 1974

843. **Advances.** The Advances Ledger was not properly maintained. Instances were observed where repayments of advances ceased although balances were still outstanding and in one instance no repayment was made on an advance given. Information was sought as to what action has been taken to recover the outstanding advances.

#### GENERAL ACCOUNT

##### Accounting Control

1972 - 1974

844. **Collection Procedures.** The Remittance Book was not properly maintained and checked by the Supervisory Officer.

1972 - 1974

845. **Controlled Forms.** The Register of Controlled Forms was not properly maintained. Receipt books used during the period 1.6.73 to 31.12.74 were not produced for inspection.

1973

846. **National Insurance Scheme.** Attention was drawn to the non-observance of the Regulations governing this Scheme and the procedures required to be carried out by financial instructions.

847. **Imprest.** The Imprest Register for 1973 was not produced for inspection. The Register for 1974 was not properly maintained. Advances were long outstanding and further advances were made although previous ones had not been cleared. Advances were made in excess of the limit authorised by financial instructions. The Imprest was not fully retired at the end of the financial years. The Imprest Cash Book was not checked regularly by the Supervisory Officer and Bank Reconciliation Statements were not checked by the Supervisory Officer.

1973

848. **Paymasters' Advances.** The Register of Paymaster Advances was not maintained and records pertaining to the Paymasters' Advance Account were not presented for audit.

1972 - 1974

849. **Sub-Accountant's Cash Books.** Bank Reconciliation Statements for bank account No. 470 have not been submitted for inspection.

**STORES AND OTHER PUBLIC PROPERTY**  
**Control of Stores**

1973

850. **Purchase of Stores.** Instances were observed where Tender Board procedures for the purchase of materials were not observed.

1974

851. **Stores Accounting.** The stores ledger was not properly maintained.

852. **Accidents.** Twenty-four cases of accidents involving estimated expenditure of \$4,205 as set out at Appendix A(3) were reported during 1973.

**OTHER ACCOUNTS**

853. **United Nations/FAO World Food Programme.** The annual statements for the financial years under review relating to Projects 585 and 595 were not submitted for audit within the specified period.

**MINISTRY OF LABOUR AND SOCIAL SECURITY**  
**APPROPRIATION ACCOUNTS**  
**Unauthorised Excesses**

1972 - 1974

854. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total Excess
1972	12	\$85,645
1973	4	31,114
1974	2	10,551

**Liabilities not Settled**

1972 - 1974

855. Liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$ 4,603
1973	2,805
1974	16,924

The discharge of these liabilities within the financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded and the savings on others would have been reduced.

### Expenditure Control

856. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained and supervised in 1973 and 1974. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts were not seen in respect of the financial years under review. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1972

857. **Head 61 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.

858. **1972 – Head 63 Subhead 16 – Old Age Pensions, Subhead 17 – Public Assistance**

**1973 – Head 64 Subhead 5 – Old Age Pensions – Subhead 6 – Public Assistance**

**1974 – Head 68 Subhead 5 – Old Age Pensions – Subhead 6 – Public Assistance**

Despite several requests, the books and records in respect of Old Age Pensions and Public Assistance kept at the Head Office of the Social Assistance Department were not produced for audit inspection. Several unsatisfactory features were observed as regards the procedures and payment of Old Age Pension and Public Assistance at certain District Offices.

1972 – 1974

859. **Withdrawals from the Consolidated Fund for various services.** A record of requests for withdrawals from the Consolidated Fund as required by financial instructions was not properly maintained by the Department.

1972 – 1974

860. **Incurring of Expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for each of the financial years under review exceeded the total issues from the Consolidated Fund as follows:—

Year	Head	Excess
1972	63	\$203,978
1973	64	88,198
1974	68	366,549

The situation where Issues from the Consolidated Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of sums necessary to meet expenditure and to enable appropriation of the expenditure against such sums.

**DEPOSITS FUND ACCOUNTS**  
**Accounting Control**

1972 - 1974

861. **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 these accounts could not be established.

1972 - 1974

862. **Deposits.** The Statement of Deposit Accounts submitted by the Accountant General at the end of each of the financial years showed the following:—

Year	No. of Debit Balances	Total Debit Balances	No. of Static Debit Balances	Total Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1972	1	149	1	149	6	23,400	3	10,767
1973	1	149	1	149	6	29,109	5	13,786
1974	2	30,047	1	149	6	29,109	6	29,109

1972 - 1974

863. **Advances.** The Statement of Advance Accounts submitted by the Accountant General at the end of each of the financial years showed the following:—

Year	No. of Static Debit Balances	Total Static Debit Balances	No. of Static Credit Balances	Total Static Credit Balances
1972	2	\$350	2	\$3,014
1973	2	350	2	3,014
1974	2	350	1	2,514

**GENERAL ACCOUNT**  
**Accounting Control**

864. **Collection Procedures.** Attention was drawn to the non-compliance with certain financial instructions relating to the collection and accounting for monies received by the Ministry.

865. **Controlled Forms.** The register of controlled forms has not been properly maintained. Four cheque books were not produced for inspection.

866. **National Insurance Scheme.** Attention was drawn to the non-observance of certain procedures required to be carried out by financial instructions.

867. **Imprests.** An Imprest Register was not maintained. The Imprest Cash Book for the National Insurance Scheme for 1st January, 1972 to 31st August, 1974 was not produced for inspection. The Statement of Imprest Accounts as at the end of each of the financial years submitted by the Accountant General showed that the Ordinary Imprest was short-retired as follows:—

Year	Short-retired by
1972	\$ 8,024
1973	167,251
1974	395,284

In the absence of a Statement of Composition of the Standing Imprest it could not be determined whether the Standing Imprest of \$6,000 was fully accounted for.

#### STORES AND OTHER PUBLIC PROPERTY

##### Control of Stores

868. **Store-keeping.** The Inventory of office furniture and equipment was not checked periodically by the Supervisory officer.

869. **Vehicle Log Books.** The vehicle log books were not properly maintained and checked by the Supervisory Officers.

#### OTHER ACCOUNTS

##### National Insurance Scheme

1972 – 1974

870. **Accounts.** The surpluses for each of the financial years and accumulated surpluses as at the end of each financial year were as follows:—

	Surplus for year	Accumulated Surplus as at 31st December
1972	\$11,330,962	\$36,954,646
1973	13,532,420	50,487,066
1974	16,707,225	67,194,291

**MINISTRY OF TRADE**  
**APPROPRIATION ACCOUNTS**  
**Unauthorised Excesses**

1972 - 1974

871. Excess Expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:—

Year	No. of Subheads	Total
1972	1	\$ 15,500
1973	3	10,259
1974	4	856,141

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:—

Year	No. of Subheads	Amount Covered	Financial Paper	
			No.	Amount
1974	1	\$855,196	2/75	\$1,500,000

The excess expenditure as shown hereunder has not yet been approved by the National Assembly.

Year	No. of Subheads	Total
1972	1	\$15,500
1973	3	10,259

The excess expenditure of \$829,295 in 1974 on Head 69 has not yet been approved by the National Assembly.

**Liabilities not settled**

1972 - 1974

872. Liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Total
1972	\$ 3,759
1973	230,119
1974	32,339

The discharge of these liabilities within the related financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded and the savings on others would have been reduced.

#### **Expenditure Control**

**1972 - 1974**

873. **Vote Accounting.** Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

**1972**

874. **Withdrawals from the Consolidated Fund for various services.** The record of the requests for withdrawals from the Consolidated Fund was not properly maintained.

**1972**

875. **Incurring of expenditure in excess of Issues from the Consolidated Fund.** Expenditure was incurred in excess of Issues from the Consolidated Fund. The total expenditure reflected in the Appropriation Accounts for 1972 exceeded the total issues from the Consolidated Fund by \$13,021.

#### **DEPOSITS FUND ACCOUNTS**

##### **Accounting Control**

**1972 - 1974**

876. **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 established.

**1972 - 1974**

877. **Deposits.** The Statement of Deposit Accounts as at 31st December of each of the financial years submitted by the Accountant General showed that there were two accounts with debit balances totalling \$93,406 and four accounts with credit balances totalling \$138,200 which remained static throughout the period under review. This matter was drawn to the attention of the Accounting Officer so that action could be taken to clear these balances.

#### **GENERAL OBSERVATIONS**

**1972 - 1974**

878. **Issues of Import Licences.** Recommendations were made by this Department for improvement in the collection of the stamp duty payable and for the processing of the applications.

#### **OTHER ACCOUNTS**

##### **External Trade Bureau**

**1972 to 31st May, 1973**

879. The books and accounts of the External Trade Bureau for the financial year ended 31st December, 1972 and for the period ended 31st May, 1973 were examined. In view of non-submission of certain documents such as invoices and payment vouchers and the inadequacy of the records kept for debtors, creditors and stock, I have been unable to form an opinion as to whether the Profit and Loss Accounts exhibited the true results of the transactions and that the balance sheets represented a true and fair view of the Bureau's affairs.



**MINISTRY OF FINANCE**  
**APPROPRIATION ACCOUNTS**  
Unauthorised Excesses

1972 - 1974

880. Excess expenditure as set out at Appendix B and detailed in the Appropriation Accounts was incurred without the approval of the National Assembly in respect of the following financial years:-

Year	No. of Subheads	Total Excess
1972	28	\$1,373,574
1973	26	1,764,932
1974	22	481,947

Of the above excesses, advances were obtained from the Contingencies Fund and subsequently approved by the National Assembly as follows:-

Year	No. of Subheads	Amount Covered	Financial Paper	
			No.	Amount
1972	5	\$ 46,875	1/73	\$ 51,964
1973	3	20,381	1/74	37,790
1974	9	174,258	2/75	299,278

The excess expenditure as shown hereunder has not yet been approved by the National Assembly.

Year	No. of Subheads	Total
1972	23	\$1,321,610
1973	23	1,727,142
1974	13	182,669

The excess of \$1,321,610 included a sum of \$1,117,390 relating to the acquisition of Guyana Gajraj Ltd for which no provision was made.

The unauthorised expenditure on the following heads showed that due regard was not paid to the control which is exercised by Parliament over the use of public funds:-

Year	Head	Excess	Amount covered by advances from the Contingencies Fund	Unauthorised Excess
1973	66	\$23,548	-	\$23,548
1973	68	88,323	\$ 5,000	83,323
1973	70	955	-	955
1974	70	4,398	26,500	-
1974	74	11,609	-	11,609
1974	77	99,587	1,000	98,587
1974	78	9,693	61,356	-

### Liabilities not Settled

1972 - 1974

881. Liabilities in respect of the Appropriation Accounts listed by the Ministry as not settled at the close of each of the financial years as set out at Appendix C were as follows:—

Year	Head	Total
1972	64	\$ 133
"	65	215
"	66	21,935
"	67	61
"	71	35
1973	67	14,279
"	68	7,979
1974	72	4,021

The discharge of these liabilities within the financial year would have affected the out-turn of the Appropriation Accounts in view of the fact that certain subheads would have been further exceeded and the savings on others would have been reduced.

### Unpresented Vouchers

1972 - 1974

882. Payment vouchers not presented for audit examination were as follows:—

Year	Total
1972	\$ 51,153
1973	172,800
1974	68,123

### Expenditure Control

1972 - 1974

883. **Vote Accounting.** The necessity for the appointment of Sub-Accounting Officers in the constituent departments of the Ministry was brought to the attention of the Accounting Officer for appropriate action. Vote Accounts and subsidiary records were not satisfactorily maintained at the Inland Revenue and Customs and Excise Departments. Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

**1972 - 1974**

**884. Personal Emoluments.** It was observed that the Salaries Registers kept at the Accountant General, Inland Revenue and Customs and Excise Departments were not properly maintained. In the circumstances it could not be established whether the total personal emoluments paid out agreed with the Appropriation Accounts and that the number of personnel paid agreed with the approved establishment.

**1972 - 1974**

**885. 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.

#### **Accountant General**

**886. 1972 - Head 65 Subhead 18 - Special Visits and Representations at External Conferences.**

**1973 - Head 67 Subhead 18 - Special Visits and Representations at External Conferences.**

**1974 - Head 71 Subhead 18 - Special Visits and Representations at External Conferences.**

As a result of claims not being submitted promptly by persons attending external conferences the amounts shown under these subheads in the Appropriation Accounts did not reflect the actual expenditure incurred in the financial years.

#### **Customs and Excise**

**887. 1972 - Head 66 Subhead 10 - Refunds of Revenue.**

**1973 - Head 68 Subhead 10 - Refunds of Revenue**

**1974 - Head 72 Subhead 10 - Refunds of Revenue**

Attention was drawn to the numerous applications for refunds of revenue which were not processed at the end of each of the financial years.

#### **Inland Revenue**

**888. 1972 - Head 67 Subhead 7 - Revenue Protection**

**1973 - Head 69 Subhead 7 - Revenue Protection**

**1974 - Head 73 Subhead 7 - Revenue Protection**

Attention was drawn to the fact that revenue protection measures were not satisfactorily carried out.

**889. 1973 - Head 69 Subhead 8 - Refunds of Revenue**

**1974 - Head 73 Subhead 8 - Refunds of Revenue**

The non-compliance in certain instances with the accounting procedures resulted in my inability to satisfy myself that the expenditure relating to refunds of revenue reflected accurately the amounts disbursed to taxpayers.

**APPENDIX A**  
**SUMMARY ON LOSSES REPORTED - 1972**  
**(1) LOSSES OF CASH**

MINISTRY/DEPARTMENT	AMOUNT
<b>Losses of Cash</b>	<b>\$</b>
Public Service Ministry	59.88
Foreign Affairs	108.48
Home Affairs	726.02
Works	58,034.30
Education	4,573.10
Health	22,137.13
Housing	319.39
Customs and Excise	14,559.88
Inland Revenue	895.51
National Development and Agriculture	2,728.00
Mines and Forests	4,465.33
	<u>108,607.02</u>

**APPENDIX 'A'**  
**(1) Losses of Cash Reported - 1972**

Description	Amount	Remarks
<b>PUBLIC SERVICE MINISTRY</b>		
	<b>\$</b>	
Request for 10% — overpayment of salary.	59.88	Charged to Public Funds.
	<u>59.88</u>	
<b>MINISTRY OF FOREIGN AFFAIRS</b>		
Loss of cheque No. 286928	108.48	Cheque issued by Accountant General to replace lost one.
	<u>108.48</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS</b>		
Irregularities — Barbica Police Station	405.42	Restitution made — Departmentally fined.
Suspected fraud at National Registration Centre	101.60	Officer convicted — full restitution made.
Write off of Advance of \$219.00	219.00	Charged to Public Funds.
	<u>726.02</u>	
<b>MINISTRY OF WORKS</b>		
Dishonoured Cheque	350.00	\$350.00 refunded by Public Officer.
Loss of Paymasters' Cash Cannister — Central Police Station, N/A.	55,576.82	Matter noted for presentation to Parliament
Loss of Cash	79.62	Written-off.
Paymaster Activities	829.82	Written-off.
Shortage of N.I.S. Stamps	1,429.30	Matter still open.
Loss of Cash	54.54	Surcharged \$10.90
Loss of Cash	56.14	Surcharged \$32.10, Write-off. \$10.70
	<u>57,876.24</u>	
Six (6) minor losses of cash under \$50.00 each, totalling	158.06	
Total	<u>58,034.30</u>	
<b>MINISTRY OF EDUCATION</b>		
Proceedings — Fraudulent conversion	298.10	
Losses of salaries	4,335.00	
	<u>4,633.10</u>	
<b>MINISTRY OF HEALTH</b>		
Pay envelopes Nos. 73, 74 and 75	393.50	Charged to Public Funds
Larceny by Public Officer	6,587.82)	Not yet settled.
	3,371.50)	
One Pay Envelope	136.90	\$20.00 recovered \$106.90 written off.
Loss of retroactive payment	109.48	Not yet settled.
Proceedings against Public Officers	2,114.33	Restitution made.
Proceeding against Public Officers	3,450.48	Not yet settled.
Irregularities involving employment of Droghers	5,828.29	—do—
Alleged forgery at Georgetown Hospital	103.48	—do—
2 minor Losses totalling	47.35	
	<u>22,137.13</u>	
<b>MINISTRY OF HOUSING</b>		
Loss of cash by cashier	125.23	Surcharged.
Loss of cash by cashier	173.72	Surcharged.
2 minor losses totalling	20.44	
	<u>319.39</u>	

**APPENDIX 'A' CONT'D**

Description	Amount	Remarks
<b>CUSTOMS AND EXCISE (COLLECTIBLE REVENUE)</b>		
Loss of two cartons cigarettes and one camera at Timchri Airport - Loss of Revenue	55.61	Duty etc. Remitted.
Break and entry of Government Warehouse Kingston of Sundry items between 23/12/72 and 24/12/72 resulting in loss of Revenue	6,257.11	Duty etc. Remitted.
Break and entry and larceny committed on Customs Warehouse between 16th and 17th September, 1972 - Loss of Revenue	5,314.83	Duty etc. Remitted.
Break and entry into the Government Warehouse, Kingston on 17/6/72 - Loss of Revenue	2,932.53	Duty etc. Remitted.
	<u>14,559.88</u>	

**INLAND REVENUE**

Encashment of cancelled cheque at Post Office - Savings Department	895.51	Not yet settled.
	<u>895.51</u>	

**MINISTRY OF NATIONAL DEVELOPMENT AND AGRICULTURE**

Forgery of cheque.	150.00	Full restitution made; officer convicted.
Larceny by Public Officers.	2,000.00	Full restitution.
Loss of cash -	470.00	Full restitution made.
Alleged fraud - Fisheries Division	98.00	Full restitution made; officer convicted.
1 case of minor loss	10.00	
	<u>2,728.00</u>	

**MINISTRY OF MINES AND FORESTS**

Loss of cash by fraud in January, 1972.	40.00	Officer convicted and fined \$500.00.
Loss of cash by fraud between July, 1972 and December, 1972 - Geological Surveys	4,255.20	Officers convicted and sentenced to imprisonment.
Loss of cash - Geological Surveys expedition 19/8/72.	80.00	Amount written off as a charge to public funds.
Loss of cash by fraud between 22/4/72 and 25/4/72 - Mines Division.	90.13	Officer convicted and fined \$50.00 cost \$75.00.
	<u>4,465.33</u>	

**APPENDIX A**  
**SUMMARY ON LOSSES REPORTED - 1973**  
**(1) LOSSES OF CASH**

MINISTRY/DEPARTMENT	AMOUNT
<b>Losses of Cash</b>	<b>\$</b>
National Development and Agriculture	18,221.67
Economic Development	159.34
Works	7,248.21
Education	9,556.32
Health	5,276.66
Housing	29.69
Customs and Excise	2,768.41
Inland Revenue	2,500.00
Mines and Forests	94.92
	<u>45,855.22</u>

**APPENDIX 'A'**  
**(1) Losses of Cash Reported - 1973.**

Description	Amount	Remarks
<b>NATIONAL DEVELOPMENT AND AGRICULTURE</b>		
	<b>\$</b>	
Failure to collect payment for 150 lbs. blackeye.	75.00	Officer surcharged 50%.
Alleged larceny of cash.	17,530.98	Officer convicted and dismissed.
Contractor obtained money on a forged instrument at Matthews Ridge.	108.30	Not yet settled.
Larceny by a Public Officer.	507.30	Not yet settled.
	<u>18,221.67</u>	

**MINISTRY OF ECONOMIC DEVELOPMENT**

Loss of cheque No. 612697 (Bank of Guyana)	<u>159.34</u>
	<u>159.34</u>

**MINISTRY OF WORKS**

Conspiracy to defraud the Government of the sum of \$1,179.00.	1,179.00	Matter still open.
Loss of cash	58.06	Officer surcharged \$29.03 balance of \$29.03 written off.
Alleged irregular claims for Boarding and Lodging.	56.00	Officer charged and found guilty, fined \$50.00 cost \$75.00 and dismissed from Public Service. Approval given for the sum of \$56.00 to remain as a charge to Public Funds. Matter closed.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Falsification of time sheets and payments.	515.18	Matter still open.
Alleged misappropriation of the amount of \$1,962.75.	1,962.75	Matter still open.
Conspiracy to defraud the Government of the sum of \$2,271.12.	2,271.12	Matter still open.
Larceny of \$400.00 by Public Officer.	400.00	Matter still open.
Cash shortage by Paymaster.	118.19	Approval given for \$56.59 to be written-off and for Officer to be surcharged \$56.60. Matter closed.
Loss of cash by Assistant Paymaster.	117.03	Approval given for Officer to be surcharged \$117.03. Matter closed.
<b>Sub-Total</b>	<u>6,672.33</u>	
Twenty (20) minor losses of cash under \$50.00 each, totalling.	575.88	
<b>Total</b>	<u>7,248.21</u>	

**MINISTRY OF EDUCATION**

Loss of acting teachers salaries, Skeldon Anglican School.	3,869.70	Surcharge recommended by Director of Public Prosecutions.
Disappearance of money orders and cash - Examinations Division.	1,991.49	Not yet settled.
Simple larceny of N.I.S. stamps - Mara Government	123.00	-do-
Loss of teachers salaries - Endeavour Government.	3,502.28	-do-
2 minor losses totalling	75.85	-do-
	<u>9,556.32</u>	

**MINISTRY OF HEALTH**

Proceedings against Public Officers.	3,458.48	Not settled.
Loss of paypacket No. 155	162.39	Amount recovered.
Proceedings against Public Officer.	143.33	Not settled.
Short retirement of Imprest - Berbice Hospital.	255.99	Not settled.
Request for write-off of \$253.22 being overpayment of salary to former Ward Sister.	255.22	Closed.
Loss of cash resulting from cash paid after the resignation of Officer.	980.90	Not settled.
Two minor losses totalling.	22.35	
	<u>5,276.66</u>	

**MINISTRY OF HOUSING**

Loss of Public Money.	29.69	
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**CUSTOMS AND EXCISE DEPARTMENT**

Loss of Revenue due to loss of one carton jewellery at the State Warehouse, Kingston.	1,724.48	Duty etc. remitted.
Loss of Revenue due to loss of 34 pairs of gents swede shoes.	21.42	Duty remitted.
Loss of Revenue due to loss of a quantity of ladies girdles at the State Warehouse, Kingston.	1,022.51	Duty remitted.
	<u>2,768.41</u>	



APPENDIX 'A' CONT'D

Description	Amount	Remarks
<b>INLAND REVENUE DEPARTMENT</b>		
Proceedings against Public Officer – conspiracy to defraud Motor Vehicle licence fees		Case withdrawn.
Loss of drivers licence book 126001–126500,	2,500.00	Case not settled.
	<u>2,500.00</u>	
<b>MINISTRY OF MINES AND FORESTS</b>		
Loss of cash being loan to Miner,	94.92	Matter settled. Written off as a charge to public funds.
	<u>94.92</u>	

APPENDIX A  
SUMMARY ON LOSSES REPORTED – 1974  
(1) LOSSES OF CASH

MINISTRY/DEPARTMENT	AMOUNT
<b>Losses of Cash</b>	<b>\$</b>
Judiciary	4,400.00
Parliament Office	1,694.54
Home Affairs	635.70
National Development and Agriculture	3,539.45
Works	339.62
Education	19,552.67
Health	724.80
Housing	3,330.80
Regional Development	438.86
Customs and Excise	577.75
Inland Revenue	23,954.44
Energy and Natural Resources	1,118.94
	<u>60,307.57</u>

APPENDIX 'A'

(1) Losses of Cash Reported – 1974

Description	Amount	Remarks
<b>SUPREME COURT</b>		
	\$	
Alleged fraud committed by means of forged receipts.	4,400.00	Not settled.
	<u>4,400.00</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>PARLIAMENT OFFICE</b>		
Alleged larceny of cash and N.I.S. stamps by Public Officer.	1,694.54	Matter closed. Amount charged to losses vote.
	<u>1,694.54</u>	
<b>MINISTRY OF HOME AFFAIRS</b>		
Larceny of public funds by a policeman between 5/2/74 and 30/4/74.	561.00	Approval given for \$461.00 to be written off losses of Public Money Vote.
Indebtedness to the Government by Officer of National Registration Office	74.70	Not yet settled.
<b>Total</b>	<u>635.70</u>	
<b>MINISTRY OF NATIONAL DEVELOPMENT AND AGRICULTURE</b>		
Irregularities, Kuru Kururu Land Development Scheme, Soesdyke/Linden Highway.	1,088.38	Officer surcharged full amount.
Alleged larceny by Public Officer on 6th September, 1974.	158.77	Not yet settled.
District Administration Office — Kamarang, Suspected irregularity.	438.94	—do—
Loss of unspent portion of advance.	180.00	Amount written-off.
Advance given to officer, Central Agricultural Station, Mon Repos.	50.00	Not yet settled.
Loss of proceeds from the sale of produce from the Office of the Assistant Secretary, Interior.	1,515.36	—do—
Loss of Government funds on launch "Damon" on 29/11/74.	108.00	Amount recovered. Matter closed.
<b>Total</b>	<u>3,539.45</u>	
<b>MINISTRY OF WORKS</b>		
Unauthorised use of telephone for making Overseas Calls.	181.32	Matter still open.
Five (5) losses of cash under \$50.00 each, totalling.	158.30	
	<u>339.62</u>	
<b>MINISTRY OF EDUCATION</b>		
Loss of teachers' salaries, Redeemer Lutheran School on 27/5/74.	7,185.28	Not yet settled.
Loss of teachers' salaries, Carmel R.C. School on 21/2/74.	12,324.09	—do—
One minor loss.	43.30	—do—
	<u>19,552.67</u>	
<b>MINISTRY OF HEALTH</b>		
Larceny by Public Officer.	240.00	Not yet settled.
Overpayment of salary.	147.93	Closed.
Loss of pay-packet.	336.87	Closed.
	<u>724.80</u>	

APPENDIX 'A' CONT'D

Description	Amount	Remarks
<b>MINISTRY OF HOUSING</b>		
Loss of cash.	50.00	Not settled.
Loss of cash.	80.80	-do-
Falsification of Accounts in order to defraud the Government of Guyana.	<u>5,200.00</u>	-do-
	<u>5,930.80</u>	
<b>MINISTRY OF REGIONAL DEVELOPMENT</b>		
Proceedings against Public Officer.		Matter still open
Falsification of Accounts.	<u>498.86</u>	Surcharged.
	498.86	
<b>CUSTOMS AND EXCISE DEPARTMENT</b>		
Loss of one envelope containing overtime money from the Accounts branch.	116.24	Amount recovered.
Loss of collectible revenue, break and enter of the State Warehouse, Kingston on 24th September, 1974 - loss of 86 pairs dungaree pants.	362.11	Amount written-off.
Dishonoured cheque issued at Timehri Airport.	46.00	-do-
Warehouse charges owing.	<u>54.40</u>	-do-
	<u>577.75</u>	
<b>INLAND REVENUE DEPARTMENT</b>		
Alleged larceny of payroll for staff at L.R.D.	23,414.44	Not yet settled.
Alleged conspiracy to defraud the Government.	<u>540.00</u>	Not settled.
	<u>23,954.44</u>	
<b>MINISTRY OF ENERGY AND NATURAL RESOURCES</b>		
Suspected fraud re watchmen wages between 14 - 17/6/74 of \$27.56 at Forest Department Yarowkabra Nursery.	27.36	Matter not settled.
Alleged fraudulent conversion of \$1,091.58 Field Assistant Trainee - Geological Surveys.	<u>1,091.58</u>	Officer convicted in court, full restitution was made, matter closed.
	<u>1,118.94</u>	

**APPENDIX A**  
**SUMMARY ON LOSSES REPORTED - 1972.**  
**(2) LOSSES OF STORES**

MINISTRY/DEPARTMENT	AMOUNT
Losses of Stores	\$
Office of the Prime Minister	1,562.49
Information	176.00
Home Affairs	2,087.27
National Development & Agriculture	12,280.69
Works	28,329.95
Education	16,445.15
Health	2,723.32
Housing	1,232.28
Mines and Forests	2,402.70
	<u>67,239.25</u>

**APPENDIX 'A'**  
**(2) Losses of Stores Reported - 1972**

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Loss of two low level cisterns.	80.00	Not yet settled.
Loss of food stuff valued \$859.77 from Ration Store - Timburi.	859.77	Officers repaid \$430.00
Loss of adding machine.	200.00	Written off.
Loss (8) 12 volt 7 plate batteries.	<u>422.72</u>	Not yet settled.
	<u>1,562.49</u>	
<b>MINISTRY OF INFORMATION</b>		
Loss of an amplifier.	<u>176.00</u>	-
	<u>176.00</u>	
<b>MINISTRY OF HOME AFFAIRS</b>		
Loss of one saw.	129.00	Written off inventory.
Larceny of Government property - fire fighting equipment.	653.00	Not yet settled.
Loss of 58 service revolver and 12 rounds ammunition.	108.32	Written off inventory - officer surcharged \$108.32.
Loss of one revolver and holster.	59.00	Matter closed. Revolver and holster recovered.
Loss of one BCK Extinguisher, Fire Service H.Q.	80.00	Written off.
	<u>219</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Larceny of motor lorry wheel.	205.50	Written off.
Death of one boar.	172.00	Not yet settled.
Death of one swine.	190.20	-do-
Death of one Hampshire boar.	159.00	-do-
Death of calf.	260.00	-do-
Loss of 48 yards of polyester cotton — Essequibo Boys School.	71.25	-do-
Loss of one gilt.	75.00	-do-
	<u>2,087.27</u>	

**MINISTRY OF NATIONAL DEVELOPMENT AND AGRICULTURE**

Items missing from A7A quarters D99, located at Zeeland, East Coast Demerara — Stock Verification.	207.00	Not yet settled.
Plant propagation plot, Poudroyca, West Bank Demerara.	72.27	-do-
Loss of 1 magneto plate.	110.00	-do-
Shortages of N.I.S. stamps.	6,864.85	-do-
Loss of 1 Chloride battery 12V.	79.99	Surcharged full amount.
Loss of items at Overwagt Rest House.	55.92	Written off.
Loss of 9 outboard motor and fittings.	1,030.00	-do-
Loss of items — Cartographic Division.	283.31	-do-
Loss of 926¾ lbs. carambola	148.24	-do-
Loss of 2 electric motors.	400.00	-do-
Larceny of 117 lbs. seeds GIS Timchri.	58.50	-do-
Loss of 1 steer.	140.00	-do-
Loss of 36 shovels.	30.76	-do-
Loss of equipment.	237.90	-do-
Larceny committed on stores bond at Acquero.	150.00	-do-
Loss of books — Maria's Lodge Nursery.	107.91	do
Loss of Agricultural articles New Amsterdam Storeroom.	463.99	\$83.80 worth of articles recovered \$380.19 written off.
Break and enter and Larceny at CAS Mon Repos.	412.00	Written off.
Loss of 1 calf.	60.00	-do-
Loss of articles from Store Room at Vreed-en-Hoop.	78.76	-do-
Break and enter and larceny Mara Demonstration Centre.	175.71	-do-
Loss of 1 electric fan.	100.00	-do-
24 minor losses.	393.58	
Total	<u>12,280.69</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS</b>		
Loss of Austin Van GZ 8793.	4,375.00	The matter has been noted for presentation to Parliament, but a firm date has not been fixed.
Loss of 1 starter from lorry GZ 2284.	325.00	Written off.
Loss of hand pump and pipe lines.	70.00	—do—
Loss of tools and other materials from Monchoisi Pumping Station.	113.04	—do—
Loss of 26" x 6" lead pipe.	68.99	—do—
Loss of two (2) Batteries 12 volt from Anna Regina Well Site.	145.26	Sum paid in full.
Loss of one three jaw self centering chuck.	80.00	Written off.
Loss of articles from Field Office, Better Hope, P.W.S.	67.71	Written off.
Loss of 1—30 lbs. lead weight Eleptical design — A35 water stage recorder.	573.27	Written off.
Loss of one Carburator from Land Rover PZ 4481.	80.00	Matter still open.
Loss of articles from Survey Beacon.	166.10	Written off.
Loss of one Marshall Compaction Hammer.	75.00	Two officers surcharged \$19.00 each \$19.00 recovered.
Loss of one Black and Decker sand grinding machine.	160.00	Written off. Officer surcharged \$160.00.
Loss of 1 Johnson outboard motor.	647.20	Matter still open.
Loss of 257 gallons dieselene.	102.80	Written off.
Loss of one (1) Electric Control Box 24 volts.	100.00	To remain as a charge to public funds.
Alleged larceny of the frame and door of a Regulator.	380.00	Matter still open.
Larceny of articles.	615.00	Matter still open.
Loss of Electrical Lamps and Plumbing Fittings and Hardware.	129.34	Written off.
Loss of parts on Water Tender GZ 9986.	680.00	Written off.
Loss of articles, Survey Beacon.	188.05	Written off.
Simple larceny of one alternator.	300.00	Matter still open.
Loss of 1—12 volt Exide Battery.	89.21	Written off.
Loss by damage in transit of Sanitary ware.	932.32	Written off.
Loss of goods from Crown Agents.	1,533.10	Matter still open.
Alleged damage by Fire — Tempie Seafield Koker.	6,000.00	Matter still open.
Loss of tools.	175.50	Matter still open.
Loss of 15 gallons kerosene oil and 16½ gallons spirax 90 oil.	63.79	Written off.
Loss of furniture No. 1 Echilibar Villas Campbellville.	4,697.93	Matter still open.
Loss of one stock and die.	130.00	Written off.
Alleged simple larceny — loss of Electrical Control Box.	140.00	Matter still open.
Loss of sundry items.	222.42	Written off.
Shortage of gasoline.	745.45	Matter still open.
Loss of 1 (one) starter.	600.00	Written off.
Loss of articles from tool box.	268.70	Matter still open.
Loss of 7 tons crushed stone.	82.46	Written off.
Loss of galvanized piping.	720.00	Matter closed.
Simple larceny of 1 five ton Hydraulic Jack and 1 Agricultural fork.	100.00	Matter still open.
Loss of starter and alternator from lorry GAA 793.	655.68	Officer surcharged \$163.92.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Loss of 1-3 piece Aluminium Ladder.	250.00	Written off.
Loss of Gear Box Spares.	150.00	Matter still open.
Loss of 10 Galvanized Buckets, 6 cutlasses, 1 sledge hammer, 13 spades, 3 lanterns, 1 cold chisel, 9 shovels.	110.48	Written off.
Stock verification M.W.C.C. Store Tuschen Sea Defence Project W.D.	72.11	Matter still open.
Loss of tools - Vergenoegen.	88.36	Written off.
Loss of tools.	57.03	Written off.
Loss of 7 fluorescent lamps.	70.00	Written off.
Loss of one outboard engine cover.	121.37	Matter still open.
Loss of articles	921.00	Written off.
	<u>27,738.67</u>	
Nineteen (19) minor losses of stores under \$50.00 each, totalling.	590.68	
	<u>28,329.35</u>	

**MINISTRY OF EDUCATION**

Theft of radio, Sony tapes, Carpenter's Saw, plane and chisels - McGillivray Government School.	261.00	Written off.
Alleged break and enter and larceny - Auchlyne Government School.	349.90	Not yet settled.
Theft of miscellaneous articles - Cropper Government School.	192.43	Written off.
Break and enter and larceny - Cricket Gear - Central Corentyne Government School.	50.00	Written off.
Break and enter and larceny - Home Economic Department - Equipment - Albion Government School.	215.04	-do-
Loss of articles - B.V. Government School	215.00	-do-
Break and enter and larceny - Miscellaneous articles - Manchester Government School.	244.81	-do-
Break and enter and larceny - Miscellaneous articles - Mibicuri Government School	82.83	-do-
Larceny of Miscellaneous Woodworking articles - New Amsterdam Handicraft Centre	77.00	-do-
Simple larceny - Abramsville Government School.	69.53	-do-
Break and enter and larceny - Mon Repos Government School.	190.60	-do-
Theft of one (1) Typewriter - L.B.I. Government School.	160.00	-do-
Loss of one Singer Sewing Machine etc. - Bath Government School.	239.97	-do-

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny of a quantity of articles Belvedere Government School.	99.66	Written off.
Theft of miscellaneous articles - Queenstown Home Economics Centre.	530.89	-do-
Larceny of miscellaneous articles - Goed Fortuin Government School.	133.33	Written off.
Break and enter and larceny - Parika Salem Government School.	130.00	Not yet settled.
Loss of miscellaneous items - Cummings Lodge Government School.	82.86	Written off.
Loss of various Home Economics items - Vergenoegen Government School.	64.63	-do-
Loss of tools - New Amsterdam Technical Institute.	108.21	Not yet settled.
Loss of sewing materials and wood-working items	84.10)	
Albion Government School.	367.21)	Not yet settled.
Alleged break and enter - Rampoor Government School.	155.91	Written off.
Alleged larceny, loss of tools and equipment Industrial Arts Department, Fort Ordance Government School.	7,069.22	Not yet settled.
Break and enter and larceny - L.B.L. Government School.	344.27	Written off.
Loss of equipment - Mibikuzi Government School.	200.74	-do-
Break and enter and larceny - Lusignan Government School.	55.05	-do-
Break and enter and larceny - Anna Regina Government School.	194.66	-do-
Loss of articles - Karamat Government School.	91.92	-do-
Loss of Handicraft equipment No. 48 Government School.	125.47	-do-
Larceny of articles - Dolphin Government School.	88.86	-do-
Break and enter and larceny - Golden Grove Government Secondary School	974.15	Not yet settled.
Loss of equipment - Guyana Industrial Training centre.	429.29	Written off.
Shortage discovered during stock verification - Government Technical Institute.	907.63	Written off.
Break and enter and larceny - Golden Grove Government Secondary School.	914.50	-do-
Break and enter and larceny - Golden Grove Secondary School.	350.00	Not yet settled.
Break and enter and larceny - Golden Grove Secondary School.	161.57	Written off.
Break and enter and larceny - Golden Grove Secondary School.	66.45	Not yet settled.
Simple larceny - Golden Grove Government School.	130.00	It was recovered.
Break and enter and larceny - Golden Grove Government Secondary School.	320.00	Written off.
Loss of sundry tools from plumbing shop - New Amsterdam Technical Institute.	Not stated	-
22 minor losses of stores.	521.66	
<b>Total</b>	<b>16,445.15</b>	



## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HEALTH</b>		
Loss of 1 desk fan, 1 weighing machine, one staple machine.	88.35	Written off.
Larceny — Storeroom — Mental Hospital.	60.00	Not yet settled.
Loss Black Smith's Workshop — Mental Hospital.	81.85	—do—
Larceny — Mental Hospital.	81.45	Written off.
Larceny — Government.	74.30	Articles replaced.
Larceny of foam mattresses — Mahaica Hospital.	342.00	Not Government property.
Loss of one O/B Motor.	1,000.00	Not yet settled.
Loss of tools Polio Rehabilitation Centre — Workshop.	56.05	—do—
Loss of uniform materials.	152.10	Written off.
Loss of tools — Barbies Hospital.	35.00	Not yet settled.
Larceny at No. 79 Health Centre.	56.36	Written off.
Loss of orthopaedic equipment Georgetown Hospital.	295.68	—do—
Alleged larceny at New Amsterdam Hospital.	53.00	Not yet settled.
Alleged larceny — Mental Hospital.	69.68	—do—
Loss of tools at Fort Ganje Hospital.	160.05	—do—
Loss at Polio Rehabilitation Centre.	70.00	Not settled.
Minor losses of under \$50.00 each, totalling.	887.45	
<b>Total</b>	<u>2,725.32</u>	
<b>MINISTRY OF HOUSING</b>		
Loss of 275—8' corrugated galvanized iron sheets.	1,194.68	Not settled.
One white W.C. cistern, towel rack, one mirror at House No. 1987.	62.50	Not settled.
Four minor losses under \$50.00 each, totalling.	55.10	
<b>Total</b>	<u>1,252.28</u>	
<b>MINISTRY OF MINES' AND FORESTS</b>		
Loss of one (1) Magneto from Launch Marali — Forest Department.	100.00	Approval given for write-off from inventory.
Loss of underwater portion of Outboard Engine — Maburuma Forest Department between 2nd and 3rd March, 1972.	180.00	Approval given for write-off of article from inventory.
Loss of miscellaneous items to the value of \$322.82 — Geological Surveys.	322.82	Approval given for the write-off of the items from the inventory.
Loss of Chrysler Outboard Engine and rank No. 6719 — Forest Station Snesdyke.	1,551.10	Approval given for the write-off of the equipment from inventory.
7 cases of minor losses.	278.78	
	<u>2,402.70</u>	

**APPENDIX A**  
**SUMMARY ON LOSSES REPORTED — 1973**  
**(2) LOSSES OF STORES**

MINISTRY/DEPARTMENT	AMOUNT
<b>Losses of Stores</b>	<b>\$</b>
Office of the Prime Minister	447.15
Information	1,041.92
Home Affairs	4,724.48
National Development and Agriculture	78,462.99
Works	29,866.42
Education	14,489.98
Health	4,844.98
Housing	5,269.68
Mines and Forests	3,559.21
	<u>142,706.81</u>

**APPENDIX A**  
**(2) LOSSES OF STORES REPORTED — 1973**

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Alleged larceny of Army equipment by Public Officer.	122.11	Officer convicted.
Loss of 144 tropical hats.	325.04	Amount to remain as charged to public funds.
<b>Total</b>	<u>447.15</u>	
<b>MINISTRY OF INFORMATION</b>		
Loss of film equipment.	1,041.92	Charged to Public Funds.
	<u>1,041.92</u>	
<b>MINISTRY OF HOME AFFAIRS</b>		
Loss of .38 Smith and Wesson Revolver No. 360476, 6 rounds ammunition and 1 helmet.	91.15	Not yet settled.
Loss of Flood Lamps.	105.00	Not yet settled.
Loss of nine life buoys.	225.00	Written off.
Death of two milk cows.	500.00	Not yet settled.
Loss of one Evinrude O/B Motor Engine Cover.	150.00	Written off.
Loss of two 12 volts — 15 plates batteries from two Foam Tenders at Central Fire Station.	180.00	Written off.
Loss of Police Motor Launch "Sir David Ross".	2,500.00	Written off.
Death of one Troop horse — Rebel.	150.00	Not yet settled.
Break and enter of storeroom at Blairmont Police Station.	843.38	
<b>Total</b>	<u>4,724.48</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF NATIONAL DEVELOPMENT AND AGRICULTURE</b>		
Loss of animals by death — C.A.S. Mon Repos — August–December, 1973.	53,639.00	Not yet settled.
Loss of parts — Control Panel — Port Kaituma.	230.00	—do—
Loss of 1—10—12 hp Archimedes outboard motor.	750.00	—do—
Stock Verification — Seed Storage Department.	253.65)	—do—
C.A.S. Mon Repos.	1,204.46)	—do—
Loss of articles from Botanic Gardens.	341.50	—do—
Loss of battery from Land Rover PP 759.	60.00	—do—
Loss of citrus trees by fire.	225.00	—do—
Loss of citrus trees by fire.	600.00	—do—
Loss of items from Plant Quarantine — Officers Quarters — Timahri.	81.35	—do—
Loss of 2 fan belts and 1 alternator from Land Rover PAA 2452.	196.40	—do—
Loss of animals by death for the month of June, 1973.	606.00	—do—
Loss of animals by death for the month of July, 1973.	4,300.00	—do—
Loss of boat and engine.	2,500.00	—do—
Loss of 2 cows at C.A.S. Mon Repos.	400.00	Watchman surcharged 50%.
Larceny of gas lamp and oil stove.	58.00	Officer surcharged 100%.
Larceny on Hardware Store — Matthews' Ridge.	758.86	\$642.51 worth of articles recovered \$116.35 not yet settled.
Stock Verification — Mara I.D.S.	108.02	Not yet settled.
Stolen (strayed-cattle from Waruma Ranch).	2,500.00	Not yet settled.
Loss of 3 bales polypropylene bags.	1,597.50	Written off.
Loss of pigs at quarantine station — Botanic Gardens.	3,151.28	—do—
Death of 1 Brahman cow A488.	160.00	—do—
Loss of 1 horse by death.	100.00	—do—
Loss of 1 Brahman heifer.	170.00	—do—
Loss of 1 cow by accident — Matthews' Ridge.	232.50	Meat of animals sold and the sum of \$249.42 was realised. Matter closed.
Larceny of eschallot.	75.00	Written off.
Larceny of articles from Store Room at Government Estates' Office — Windsor Forest.	193.85	Written off.
Loss of 10 cows by death.	1,000.00	—do—
Loss of 10 beds eschallot.	400.00	—do—
Death of piglets — Livestock farm — Mon Repos.	259.00	Written off.
Loss by damage of 255 plants and 200 ft. hose.	175.81	—do—
Larceny of cow and calf and barbed-wire — St. Ignatius Farm.	950.00	—do—
Loss of 243 budded orange plants at C.H.S.	85.05	—do—
Alleged larceny of drugs by Public Officer.	277.17	Full restitution made.
Loss of 1 tyre from Land Rover PZ 4102	108.65	Officer surcharged \$81.49 and amount recovered.
Loss of stores from Land Rover PAA 529.	361.00	Officers surcharged and full amount recovered.
Twenty-one (21) minor losses totalling.	375.94	
<b>Total</b>	<b>78,462.99</b>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS</b>		
Loss of one starter and one generator — Rebuild Workshop.	500.00	Written off. Matter closed.
Loss of 1 electric water pump.	279.13	Written off.
Loss of 391 pieces of asbestos everite pipes and fluorescent tubes.	4,484.77)	Matter still open.
	76.25)	
Loss of 1 Rador Camera — Hydronet.	500.00	Written off.
Loss of fan from Land Rover PW 608 — Hydrographic.	65.00	Written off.
Loss of 1 spray Painting Gun-Rockstone.	60.00	Written off approved.
Loss of Gear Box from Lorry GAA 1897.	820.00	Gear Box was recovered thus no loss to Government.
Loss of one drilling machine from Land Rover 8818.	65.35	Matter still open.
Loss by damage of 40 quires Reneo Stencils.	100.00	Written off. Matter closed.
Loss of blue motor with high power blower motor. — Timchri.	142.00	Officer surcharged \$71.00.
Loss of 30 pairs 6" cast iron couplings and 5-6" saddles — Leonora W.C.D.	311.85	Written off.
Loss of 2 wheels and 1 axle for trolley — Rebuild Workshop Ruimveldt.	64.28	Closed. Articles recovered.
Loss of tools — Capeoy Workshop.	67.30	Written off.
Sounding reel, umbrella, Linear Tape.	330.95	Written off.
1 Drilling Machine — Wismar/Arawai.	65.35	Officer surcharged \$65.35.
961 packages of steel sheet piling.	231.36	Matter still open.
Larceny of one Electrical Starter.	300.00	Starter recovered.
20 gals. paint — Line Path Government School.	240.00	Written off. Matter closed.
Damages to Refrigerator Model TW:76. N.A.	150.00	Matter still open.
2 drums of Lube oil — Canje Berbice.	531.20	Written off.
1 Philips Transistor Radio — Hydro.	100.00	Written off. Matter closed.
Alleged Simple Larceny of one tarpaulin — Fort Canje.	168.00	Matter still open.
1 Brief Case — Hydro. Division.	60.00	Officer surcharged. Matter closed.
Galvanized pipe fitting.	260.39	Matter still open.
Loss of items.	69.68	Matter still open.
Paint Brushes — G.T.	612.75	Matter still open.
Starter for Land Rover PZ 4487.	140.58	Matter still open.
Front wheels and 6 lugs from Tractor TR/171.	100.00	Matter still open.
1 Tarpaulin 16' x 18' — Canje East Berbice	75.00	Officer surcharged \$42.00. \$33.00 written off. Matter closed.
Shot gun, mechanical tools — Hydro.	?	Matter still open.
Larceny of wooden Laths from well site at Cumberland Berbice between 15/8-5/9/73.	340.00	Matter still open.
1 Tarpaulin 24' x 30' Central Workshop.	201.83	Written off. Matter closed.
3 Stanley planes, 1 carpenter rule, 1 shifting square Christianburg Rest House.	72.30	Written off.
Paint.	857.74	Written off. Matter closed.
Pump engine etc. — Mibikuri Pumping Station.	2,029.41	Matter still open.
A quantity of pipe fittings — Leonora.	260.39	Written off. Matter closed.
Tool kit — Sheet Anchor.	465.00	Matter still open.

APPENDIX 'A' (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
6 gallons paint and 90 lbs. putty — Essequibo.	60.38	Officer surcharged \$35.00. \$25.38 written off.
1 ten-ton Jack — Essequibo.	74.20	Written off. Matter closed.
Materials from watch house — Berbice.	173.00	Matter still open.
1 Alternator 17 ACR — Rebuild Workshop.	325.00	Written off. Matter closed.
Mechanical spares and stores — East Berbice.	76.02	Written off. Matter closed.
Torginol Anti-Rust Red Paint.	160.00	Officer surcharged \$80.00.
16 gallons paint — Buildings.	120.00	Written off.
1 tyre and 1 tube.	100.00	Matter still open.
Tools — N/A Roads.	250.00 195.00)	\$400.50 written off.
1 Good-Enough pump.	328.19	Written off. Matter closed.
1 Tarpaulin 24' x 18' — Fort Wellington.	189.26	Written off. Matter closed.
Tools from Hymac 580.	152.00	
1 Jerry can, 3 gallons gas, lube oil No. 90, 1 grease gun, 1 oil can, — Canje Berbice.	52.14	Officers surcharged \$52.14.
Bolt and Battery.	69.90	\$69.68 written off.
Shot gun and other items — Hydro.	154.00	\$18.00 written off by P.S.
Sundry items detected during handing-over — Suddie Essequibo.	64.20	\$64.00 written off.
Articles from Timchri Store.	72.50	Matter still open.
C.A.V. starter 12 volts — Rebuild Workshop.	483.48	Matter still open.
1 desk fan serial No. 7112 — Deluxe — Surveys.	56.03	Matter still open.
1 alternator 17 N.C.R. — Rebuild Workshop.	200.00	Matter still open.
Utensils and furniture at Festival City.	6,091.40	Written off.
2 lorry loads of crusher.	124.80	Matter still open.
Paint and electric fan, Kumaka Government School Demerara River.	583.95	Matter still open.
Damage done to Generating Plant Building by truck Rebuild Workshop.	600.00	Matter still open.
1 galvanized funnel, plastic helmet, gas lamp and tools.	65.75	Matter still open.
Alleged arson — Government owned building Port Mourant — Corentyne.	150.00	Matter still open.
Shortage of duty free gas 3,887 gals. — Garden of Eden.	1,519.82	Matter still open.
Loss of complete tool kit — N.A.	465.00	Matter still open.
Loss of 1 bog flat washers, M.W.H.	58.24	Matter still open.
Loss of 40 gals. Rimula 40 x 46 gals, shell x 1 — 100 — 40 oil.	331.20	Written off.
Loss of 2 canvas cots.	52.00	Written off. Matter closed.
Loss of 2 batteries from Grader GR/38.	171.85	Written off. Matter closed.
Short supply of Coleman mantles (247).	71.63	Written off. Matter closed.
Loss of unallocated stores.	?	Matter still open.
Loss of 1 single barrel 12 gauge shot gun.	150.00	Written off. Matter closed.
Loss of 1 chest fittings from steel conduit.	182.75	Matter still open.
Sub-Total of losses	29,943.36	
Forty-six (46) minor losses of stores under \$50.00 each, totalling.	923.06	
<b>Total</b>	<b>29,866.42</b>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION</b>		
Simple larceny of 16 pieces of Greenheart Scantlings.	88.00	Not yet settled.
Larceny of articles - Supply Government School.	169.75	Written off.
Larceny of Home Economics articles - Paradise Government School.	325.00	-do-
Break and enter and larceny of tools etc. - Wales Government School.	177.72	Not yet settled.
Loss of articles - Lusignan Government School.	60.25	Written off.
Loss of tools - New Amsterdam Technical Institute.	299.68	Not yet settled.
Larceny of a Public Address System and a Broadcasting Radio - Paradise Government School.	665.00	Not yet settled.
Loss of equipment, foodstuff.	62.23	-do-
Loss of articles - Diamond Government School.	70.65	Written off.
Alleged break and enter and larceny - Christianburg Government School.	186.25	-do-
Larceny of articles - North Georgetown Government Secondary School.	234.64	-do-
Larceny of articles - Eumore Government School.	277.00	Not yet settled.
Loss of school equipment - East La Penitence Government.	102.02	-do-
Alleged larceny - Christianburg Government School.	82.27	-do-
Loss of articles and damage to locks - Lusignan Government School.	54.80	Written off.
Simple larceny - Hackney Government School.	77.47	Not yet settled.
Larceny of miscellaneous articles and damage to crops on School Farm - Parika/Salem Government School.	701.50	-do-
Larceny of 1 desk fan - Christ Church Secondary School.	56.00	Written off.
Break and enter and larceny - Overwinning Government Secondary School.	not stated	
Break and enter and larceny - Fort Ordinance Government School.	110.57	Not yet settled.
Loss of cricket gear and tools from tool room - Government Training College Ground.	82.00	Written off.
Loss of articles - Kingston Industrial Arts Centre.	180.00	-do-
Break and enter and larceny - No. 56 Government School.	248.60	-do-
Break and enter and larceny - Messiah Government School.	207.20	-do-
Loss of tripod - Audio Visual Centre.	250.00	Not yet settled.
Loss of Typewriter - Amandale Government School.	295.00	-do-
Alleged break and enter and larceny - Cropper Government School.	905.77	-do-
Break and enter and larceny - Huist Dieren Government School.	155.40	-do-
Larceny of electric clock and fan - Exams Division.	103.75	-do-

APPENDIX 'A' (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny — Lancaster Government School.	182.00	Written off.
Loss of stores and books — Cummings Lodge Government School.	85.84	—do—
Break and enter and larceny — Suddle Handicraft Centre.	148.35	Not yet settled.
Simple larceny of two vices and 2 G clamps — Vergenoegen Industrial Arts Centre.	60.00	—do—
Simple larceny of one radio — Mara Government School.	110.00	—do—
Break and enter and larceny — Patentia Government Secondary School.	266.34	—do—
Break and enter and larceny — Good Hope Government School.	89.59	Written off.
Loss of cricket bats and a clock — Zorg Government School.	120.00	—do—
Alleged setting fire to Government Building and destruction of Government property — Albion Government School.	151.50	—do—
Larceny of carpentry tools — Latchman Singh's Government School.	126.20	—do—
Break and enter and larceny of desks and benches — Ithaca Government School.	not stated	—do—
Break and enter and larceny of bed, hammer, pipe wrench — Fort Ordnaance Government School.	52.50	Not yet settled.
Simple larceny of 1 film projector etc. — Providence Government School.	599.53	Written off.
Alleged larceny of articles — Cropper Government School.	88.50	Not yet settled.
Loss of articles — Yakusari Government School.	62.60	—do—
Alleged break and enter and larceny of sewing materials — Auchlyne Government School.	243.26	—do—
Break and enter and larceny of articles — Clonbrook Government School.	265.44	—do—
Loss of articles — Blairmont Government School.	146.00	—do—
Larceny of articles — East Ruimveldt Secondary School.	336.90	Written off.
Break and enter and larceny of articles — Enmore Government School.	230.45	Not yet settled.
Damage to steel cabinet, two clocks, 2 tubes of tooth paste — Enmore Government School.	480.20	Not yet settled.
Break and enter and larceny — Arthurville Government School.	278.70	Written off.
Simple larceny — Covent Garden Government School.	58.45	Written off.
Loss of articles — Strathavon Government School.	87.43	Written off.
Loss of articles — Lusignan Government School.	75.00	Not yet settled.
Break and enter and larceny — Golden Grove Government Secondary School.	432.91	Written off.
Break and enter and larceny — Line Path Government All Age Secondary School.	162.18	Not yet settled.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Loss of articles - Mahaicony Government Secondary School.	178.93	Written off.
Break and enter and larceny - Enterprise.	168.00	Written off.
Larceny of 3 toilet tanks - East La Penitence Government School.	120.00	Not yet settled.
Simple larceny - Golden Grove Methodist Church.	58.03	Not yet settled.
Larceny - Houston Government School.	111.77	Written off.
Larceny of library books - Covent Garden Government Secondary.	122.15	-do-
Loss of library books - Central Corentyne Government Secondary School.	75.00	-do-
Loss of articles - David Rose School for Handicapped children.	1,579.35	Not yet settled.
52 minor losses totalling.	925.36	
<b>Total losses</b>	<u>14,489.98</u>	

**MINISTRY OF HEALTH**

Alleged larceny of Electrophoresis Tank from Central Med. Lab.	750.00	Settled.
Loss of items from the Mental Hospital Ration Store.	103.64	Settled.
Alleged break and entry and larceny committed on a dwelling house.	111.20	Items written off inventory/stock records.
Loss of one Electric Fan.	85.00	Settled.
Loss of clothing etc.	364.00	Approval for write off granted.
Losses - N.A. Sewing Room.	68.80	Settled.
Alleged arson committed on the Government of Guyana on an occupied house at Port Mourant Corentyne on 5/11/73.	150.00	
Loss of articles from Mental Hospital.	594.50	Settled.
Loss of one (1) 3 burner Falks Stove.	80.00	Item written off inventory.
Suddie Hospital - apparent shortage of drugs.	2,155.68	Not yet settled.
Loss of sundry items from the La Grange Health Centre discovered on 22/11/73.	296.75	Items written off inventory/stock records.
<b>Sub-total</b>	<u>4,559.57</u>	
Nineteen (19) minor losses under \$50.00 each.	285.41	
<b>Total</b>	<u>4,844.98</u>	

**MINISTRY OF HOUSING**

Loss of 585 Pillar clocks and 180 pairs of ferrule and screws.	5,062.50	Not settled.
Larceny of 1 Smith electric clock.	75.00	Not settled.
Loss of 107 greenheart poles measuring 30" x 3" x 2".	72.76	Charged to Public Funds.
Four minor losses of under \$50.00 each, totalling.	59.42	
<b>Total</b>	<u>5,269.68</u>	



APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF MINES AND FORESTS</b>		
Outstanding items of stores by Forest Ranger.	85.00	Not settled.
Loss of one Kelvin Engine block and Manifold from boat Kurokai - Forestry Mabarna.	950.00	Not settled.
Loss of one 40H.P. Johnson Outboard Engine and Tank (GS 37) - Geological Surveys.	1,000.00	Not settled.
Loss of one Mc Cullock chain saw 6-10 Model Mobile Saw Mill - Wineperu	287.50	Approval given for the write off of the item from the inventory.
Loss of items of stores - Makari Expedition Geological Surveys - due to boat capsized.	107.96	Approval given for write off value of items.
Loss of stores due to sinking of hired boat in the Pomeroun River - Geological Surveys.	105.45	Approval given for write off of stores valued \$105.45.
Loss of stores by fire - Wineperu Saw Mill Forest Department.	102.52	Approval given for the write off of items.
Loss of 1 trailer, 1 canteen box and 1 radio phone due to sinking of boat - Geological Surveys - Kurupung Expedition.	812.00	Approval given for 1 trailer to be given off, and radio phone to be examined and disposed by Board of Surveys.
5 cases of minor losses.	108.78	
	<u>3,559.21</u>	

**SUMMARY ON LOSSES REPORTED -- 1974  
(2) LOSSES OF STORES**

MINISTRY/DEPARTMENT	AMOUNT
<b>Losses of Stores</b>	<b>\$</b>
Home Affairs	12,895.64
Agriculture	112,391.85
Works	64,824.74
Education	26,003.62
Health	5,055.91
Housing	14,611.70
Customs and Excise	3,000.89
Information	653.15
Prime Minister	3,425.78
Regional Development	53.00
Energy and Natural Resources	6,095.05
	<u>249,011.27</u>

APPENDIX A (CONT'D)

(2) LOSSES OF STORES REPORTED — 1974

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS</b>		
Alleged break, enter and larceny on a Storeroom of the Guyana Prison Service between 21–22/1/74 loss of 5 agricultural forks and two (2) cutlasses.	75.02	Not yet settled.
Damage to Lock-ups and Cistern Albion Police Station.	70.00	Charged to Public Funds.
Loss of VHF Transceiver, Model GAM 10P Serial No. 32738 valued \$900.00 (U.S.) from Police Land Rover PZ 9822 at Fryish, Corentyne between 10–11th May, 1974.	705.00	Matter closed.
Loss of items issued to fireman.	202.10	Not yet settled.
Loss of articles at King Edward Falls — New River.	6,395.18	Written off the inventory.
Loss of one spare wheel from ambulance PZ 5734 at Central Fire Station, Georgetown on 24th September, 1974.	135.00	Not yet settled.
Loss of one spare wheel from PAA 4280 at Central Fire Station.	135.00	Matter closed.
Request for approval to write off loss — Sow No. 510, 19 months, 300 lbs.	133.00	Matter closed.
Loss of crankshaft from Police Transport Workshop.	292.72	Officer surcharged the entire amount.
Loss of items issued to Fireman — Two pairs regulation shoes.	52.00	Not yet settled.
Loss of one Kodiomobili Radio between 6–20th June, 1974.	156.00	Written off the inventory.
Loss of Gilt, 9 months, 182 lbs.	85.00	Written off.
Death of one calf No. 98703 weighing 200 lbs, 10 months old.	112.00	Written off.
Loss of 2 cwt. sulphate of amonia and one tarpaulin from lorry No. GAA 2786 at Washington West Coast Berbice.	158.00	Matter closed.
Proceedings against Public Officers — Simple larceny — Two bales of canvas.	1,354.60	Not yet settled.
Damage to property wall — New Amsterdam Prisons between 17–18th July, 1978.	134.45	Not yet settled.
Loss of items of uniform kit.	186.00	Not yet settled.
Death of one (1) pig weighing 122 lbs.	59.80	Written off.
Destruction of one .38 Smith and Wesson Revolver by fire.	150.00	Not yet settled.
Failure to return uniform kit.	75.77	Not yet settled.
Loss of Radiator Cap. — Damage to cylinder head.	60.00	Matter closed.
Loss of domestic radio from Police car PAA 1883.	175.00	Matter closed.
Loss of one Motorola Radio Unit.	2,000.00	Matter closed.
<b>Total</b>	<b>12,895.64</b>	

APPENDIX 'A' (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE</b>		
Alleged larceny of drugs by a Public Officer.	276.28	Full restitution made and matter closed.
Loss of one Varta 12-Volt battery.	150.00	Written off.
Loss of starter from Massey Ferguson tractor No. 6937.	640.00	Matter closed.
Loss of stores from bond at Yarakita.	84.55	Written off.
Loss of one 12-Volt battery from GZ 8579.	55.00	Watchman surcharged 50% of amount; matter closed.
Loss of one spare wheel from van GAA 8667.	123.96	Written off.
Shortage of crushed stone at Parika.	318.60	Written off.
Emergency culling of imported holstein bull.	Not stated	Revenue totalling \$358.40 was collected from the sale of the meat. Matter closed.
Loss of two power chain saws.	1,690.00	Written off.
Loss of three ram sheep from C.A.S. Mon Repos.	90.00	Written off.
Loss of one kitchen sink with draining board.	120.00	Written off.
Loss of scale and weights from Abbatoir.	120.00	Written off.
Loss of two clamps.	70.00	Not yet settled.
Larceny of outboard engine.	800.00	Not yet settled.
Larceny of worm screw.	1,500.00	Not yet settled.
Loss of 255,417 lbs. of potatoes.	58,745.91	Not yet settled.
Loss of one 12-Volt battery.	85.00	Watchman surcharged. \$63.75. Matter closed.
Larceny of ten gallons white paint from C.H.S., Timchri.	150.00	Not yet settled.
Loss of parts from tractor TR 134.	90.00	Not yet settled.
Loss of animals by death from C.A.S., Mon Repos.	43,264.00	Not yet settled.
Loss of one Archimedes motor.	801.33	-do-
Alleged theft of shaft from Massey Ferguson 65 H.P. No. 2970 tractor.	120.00	-do-
Shortage of stock, Stock Verification, A.F.A., East Bank.	267.49	-do-
Stock Verification, New Amsterdam.	225.00	-do-
Loss of drugs.	493.71	-do-
Alleged larceny of one drum and forty-five gallons dieselene.	60.35	-do-
Loss of aluminium sheets.	65.00	-do-
Loss of tarpaulin from lorry GAA 876.	78.84	Written off.
Loss of 303 lbs. dupterex.	651.45	Written off.
Stock Verification at Ibini.	727.31	Written off.
Twenty-six (26) minor losses of stores.	588.07	
<b>Total</b>	<b><u>112,991.85</u></b>	

**MINISTRY OF WORKS**

Two 6 volt batteries.	120.00	Written off.
Loss of one 20 H.P. Chrysler Outboard engine.	1,200.00	Matter still open.
Loss of 5" diameter water pump.	2,000.00	Matter closed.
Loss of fan belt and generator.	85.87	Written off.
Loss of two NCR Adding machines.	650.65	Matter still open.
Loss of one fan 12 volt.	69.00	Matter still open.

APPENDIX 'A' (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
	\$	
Loss of 4½ doz. 4' x 3" Plain louver blades.	99.80	Matter closed.
Loss of one 12 volt battery belonging to PAA 103.	70.00	Matter still open.
Loss of 1 length chain iron.	100.00	Officer surcharged \$25.00.
Loss of 1 bend.	139.00	Written off.
Loss of 10 gallons orchard green.	72.00	Matter still open.
Simple larceny of 1 tarpaulin.	200.00	Written off. Matter closed.
Loss of sundry items from Vengenoegen.	88.36	Matter still open.
Loss of one tool kit from Barber Green.	70.00	Matter still open.
Loss of carpenter tools from Hydromet. Workshop.	71.45	Written off. Matter closed.
Loss of one length iron chain from N.A.R.A.	80.00	Officer surcharged. Matter closed.
Forty (40) minor losses of stores under \$50.00 each, totalling.	904.67	
	<u>64,824.74</u>	

MINISTRY OF EDUCATION

Simple larceny — Government Training College	90.78	Written off.
Alleged break and enter and larceny — Rosignol Government Secondary School.	Not stated.	
Alleged simple larceny — Malgre Tout Government School.	97.41	Written off.
Larceny of articles — Industrial Arts Department — Campbellville Government School.	54.90	Written off.
Break and enter and larceny — Lusignan Government School.	68.66	Written off.
Break and enter and larceny — Karamat Government School.	70.35	Not yet settled.
Simple larceny of articles — Mon Repos Government School.	96.41	Not yet settled.
Alleged break and enter and larceny — La Grange Government School.	118.71	Not yet settled.
Alleged break and enter and larceny — Latchmansingh's Government School.	67.47	Not yet settled.
Break and enter and larceny — Gibson Government School.	156.37	Not yet settled.
Break and enter and larceny of carpentry tools — Grove Government Secondary School.	351.20	Written off.
Break and enter and larceny — Bohemia Government School.	121.08	Written off.
Break and enter and larceny — No. 29 Government School.	976.60	Not yet settled.
Break and enter and larceny — Bath Government School.	267.97	Not yet settled.
Simple larceny — Crabwood Creek Government School.	1,066.50	Not yet settled.
Break and enter and larceny — No. 48 Government Primary.	586.95	Not yet settled.
Loss of articles — David Rose School for Handicapped Children.	2,717.60	Not yet settled.

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny – L'Adventure Government School.	187.19	Not yet settled.
Break and enter and larceny – Supply Government School.	294.09	Written off.
Break and enter and larceny – St. Swithan's Anglican School.	74.64	Not yet settled.
Break and enter and larceny – Georgetown H. T. Centre.	136.00	Not yet settled.
Break and enter and larceny – Cornelia Ida Government School.	103.45	Written off.
Break and enter and larceny – Cornelia Ida Government School.	377.61	Not yet settled.
Simple larceny – Helena Government School.	346.12	Not yet settled.
Break and enter and larceny – Golden Grove Methodist School.	91.14	Written off.
Alleged break and enter and larceny – Malgre Tout Government School.	219.58	Written off.
Alleged break and enter and larceny – Malgre Tout Government School	150.00)	Written off.
	94.50)	
Loss of fan – Bishops High School.	150.00	Written off.
Loss of record player – Government Training College.	250.00	Not yet settled.
Loss of steel rods – Crabwood Creek Government School.	1,066.50	Not yet settled.
Alleged arson – cost of items repaired – Fort Ordinance Government School.	217.34	Not yet settled.
Simple larceny – B.V. Community School Farm.	398.27	Not yet settled.
Simple larceny – Fisher Government School.	524.00	Written off.
Simple larceny of radio – Paradise Government School.	150.00	Written off.
Simple larceny – South Georgetown Government Secondary School.	324.12	Written off.
Alleged simple larceny – Hackney Government School.	50.40	Written off.
Simple larceny of books – Mon Repos Government School.	277.00	Not yet settled.
Break and enter and larceny – Overwinning Government Primary School.	100.06	Written off.
Break and enter and larceny – 2 Kenwood mixmasters – Charlestown Government Secondary.	1,000.00	Written off.
Break and enter and larceny – Loughan Government School.	158.72	Written off.
Simple larceny – Sundry articles – Mahaicony Government Secondary School.	58.00	Not yet settled.
Break and enter and larceny of tools – Enmore Government School.	382.30	Not yet settled.
Break and enter and larceny of stationery and sewing material – No. 11 Government School, West Coast Berbice.	116.40	Not yet settled.
Alleged break and enter and larceny of radio, tools etc. L'Adventure Government School.	1,099.52	Written off.
Break and enter and larceny of articles – Woodley Park Government School.	116.40	Not yet settled.
Loss of 4 carpentry saws – Charity Government School.	76.00	Not yet settled.

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Simple larceny of stores — Bygeval Government School.	75.75	Not yet settled.
Alleged loss — 1 wearer (sow) — Essequibo Boys' School.	60.00	Not yet settled.
Break and enter and larceny — No. 56 Government School.	280.76	Written off.
Loss of articles — Hope Estate Government School.	70.41	Not yet settled.
Break and enter and larceny — Rosignol Government School.	624.00	Not yet settled.
Larceny of typewriter — Ministry of Education.	452.00	Not yet settled.
Alleged break and enter and larceny — Fisher Government School, Golden Fleece Essequibo.	1,420.48	Not yet settled.
Alleged break and enter and larceny — Georgetown Home Economics Centre.	492.85	Written off.
Alleged break and enter and larceny — Georgetown Home Economics Centre.	400.00	Not yet settled.
Break and enter and larceny — Messiah Government School.	527.94	Not yet settled.
Break and enter and larceny — Blankenburg Cong. School.	182.93	Not yet settled.
Loss of adding machine — IRDB/IDA Education Project.	255.00	Not yet settled.
Break and enter and larceny — Kwall Government School.	84.00	Written off.
Break and enter and larceny — Lesbeholden Government School.	182.81	Not yet settled.
Break and enter and larceny — Ocean View Government School.	84.00	Not yet settled.
Break and enter and larceny — West Ruinveldt Government School.	238.00	Not yet settled.
Alleged break and enter and larceny — Goed Fortuin Government School.	305.17	Not yet settled.
Break and enter and larceny — Skeldon Line Path Government School.	473.00	Not yet settled.
Break and enter and larceny — Enmore Government School.	494.00	Not yet settled.
Simple larceny — West Ruinveldt Government School.	428.79	Not yet settled.
Break and enter and larceny — No. 29 Government School.	976.00	Not yet settled.
Break and enter and larceny — Dolphin Government School.	70.00	Not yet settled.
Simple larceny — South Georgetown Government Secondary.	524.12	Not yet settled.
Break and enter and larceny — Park Government School.	116.40	Not yet settled.
Simple larceny — Ruinveldt Government Secondary School.	491.75	Written off.
Break and enter and larceny — Blairmont Government School.	117.31	Not yet settled.
Break and enter and larceny — Campbellville Government School.	253.00	Not yet settled.
Break and enter and larceny — No. 11 Government School.	116.40	Written off.
Break and enter and larceny — No. 56 Government School.	280.76	Not yet settled.
Sixteen (16) minor losses of stores.	378.06	
Total	<u>26,003.62</u>	
	238	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HEALTH</b>		
Loss at Suddie Hospital - 9 boxes white thread.	68.40	Written off.
Loss at Mental Hospital - 3-100 lb. bags of flour.	52.50	Written off.
Loss at P.H.G. - 1 drilling machine.	200.00	Written off.
Larceny at Mental Hospital.	95.36	Written off.
Larceny at Mental Hospital.	581.15	Written off.
Loss of one battery from garage.	80.00	Not yet settled.
Loss of one electric fan.	85.00	Written off.
Loss of articles at Palms.	592.64	Written off.
Loss of one tape recorder.	800.00	Officer surcharged \$600.00.
Loss of tools and equipment from Sparwing.	144.00	Not yet settled.
Loss of refrigerator.	200.00	Not yet settled.
Loss of tools from Polio Rehab.	70.00	Not yet settled.
Loss at Herstelling Health Centre.	175.12	Written off.
Loss at Mental Hospital.	75.04	Written off.
Loss at Mental Hospital - table cloth etc.	410.50	Written off.
Loss at La Grange - one 3-burner Falk stove.	80.00	Written off.
Loss at Kamaka - 1 Johnson outboard motor.	505.10	Written off.
Theft of drugs - P.H.G.	558.81	Not yet settled.
Loss of two electric fans - P.H.G. (Children's room).	80.00	Not yet settled.
Thirteen minor losses of under \$50.00 each, totalling.	202.29	
<b>Total</b>	<u><b>5,055.91</b></u>	

**MINISTRY OF HOUSING**

Loss of stores - Henrietta.	1,342.90	Not settled.
Loss of stores - Laing Avenue Bond.	2,058.30	Not settled.
Loss of 3 lead bends.	72.00	Not settled.
Loss of stores - Laing Avenue Bond.	1,936.95	Not settled.
Loss of 90 sacks of cement.	225.00	Not settled.
Loss of one (1) tool kit.	70.00	Not yet settled.
Loss of stores - Henrietta A.S.H. Group.	1,190.50	Written off.
Loss of 2 rubber wheels for trolley.	56.00	Not settled.
Alleged theft of 1 1/2" galvanized pipe N.R. Bond.	816.00	Not settled.
Supply of short metallic liquid.	57.32	Not yet settled.
Loss of motor parts from Bedford Van PZ 6829.	169.60	Not yet settled.
Loss of 363 steel rods - Lamaha Street.	1,379.00	Not yet settled.
Loss of sundry tools - Cotton Tree, Henry's A.S.H. and North Ruinveldt.	214.92	Not yet settled.
Loss of plumbing fittings, electrical fittings and stores - Tucville.	162.00	Not yet settled.
Loss of sundry 200 lbs.		
South Vryheid's Lust A.S.H.	212.00	Not yet settled.
Loss of 700 sacks of cement.	4,130.00	Not yet settled.
10 gals. of concrete paint.	75.00	
Three minor losses of under \$50.00 each, totalling.	94.41	
<b>Total</b>	<u><b>14,611.70</b></u>	

## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>CUSTOMS AND EXCISE DEPARTMENT</b>		
Loss of 46 bottles Johnny Walker whisky from State Warehouse, Kingston discovered on 14/11/74.	399.26	Remission of duty granted.
Loss of two motor vehicle jacks belonging to PZ 9545 and PAA 2035.	163.96	Not yet settled.
Loss of garments (break and entry) at State Warehouse between 22-27/12/74.	1,985.06	Remission granted and amount written off.
Loss of whisky (break and entry) at State Warehouse Kingston on 29/12/74.	976.78	Amount written off.
Loss of 18 pairs gents pants from State Warehouse Kingston on 5/9/74.	75.77	Amount written off.
Total	<u>3,000.83</u>	
<b>MINISTRY OF INFORMATION</b>		
Simple larceny of toilet bowl and cistern.	140.00	
Loss of Sony Cassette Tape Recorder.	175.00	Surcharged \$100.00.
Loss of Tape Recorder.	338.15	Charged to Public Funds.
	<u>653.15</u>	
<b>OFFICE OF THE PRIME MINISTER</b>		
Loss of kit, equipment, clothing and tools.	907.78	Not yet settled.
Loss of three Dunlop Tyres, G.D.F. Outpost, North Furk, Essequibo.	900.00	Written off stock records.
Larceny of 2 pistols - Guyana Defence Force.	668.00	Not yet settled.
Loss of one Royal Standard Typewriter.	950.00	Not yet settled.
	<u>3,425.78</u>	
<b>MINISTRY OF REGIONAL DEVELOPMENT</b>		
Loss of Hydraulic Jack value \$53.00 from Land Rover PAA 1945 on 16/12/74.	53.00	
	<u>53.00</u>	
<b>MINISTRY OF ENERGY AND NATURAL RESOURCES</b>		
Loss of two (2) Mosquito nets - Hydropower Division.	89.45	Approval given for write off of items from inventory.
Loss of one small Fire Extinguisher - Lapidary Lab.	60.00	Not settled.
Loss of large quantity of machine parts - Forest Department		Not settled.
Loss of 1 Chrysler Outboard engine parts - Forest Department Berbice.	1,500.00	The items were recovered by Police and handed over to the Forest Department.
Break and enter and larceny at Lapidary Lab - loss of items.	136.92	Approval given for the lost ornamental jewellery to be written off the stock records.
Loss of one 6 H.P. Evinrude Outboard Engine E 04893 - Geological Surveys.	300.00	Approval given for the outboard motor to be written off the inventory.
Loss of one Delux Electric Fan - Hydropower Division.	65.00	Approval given for matter to be closed.



**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF ENERGY AND NATURAL RESOURCES (CONT'D)</b>		
Loss of one 12 volt Expo Drill — Lapidary Lab.	60.00	Approval given for write off of item from inventory.
Loss of four (4) Adding Machines — Central Accounting Unit.	1,541.00	Approval given for write off of machines from inventory.
Loss of one Plastic Sealing Machine from Chemical Lab. — Geological Surveys.	80.00	Approval given for write off of item from inventory.
Deficiency found in Drawing Office Stock by Stock Verifier.	526.25	Full restitution of \$526.25 was made.
Loss of foodstuff purchased for Geological Surveys Expedition.	67.88	Approval given for write off of items.
Loss of tools from Land Rover PZ 7518. Forestry Workshop	119.21	Approval given for a write off of items from inventory.
Break and enter and larceny of stores — Forest Department, Kingston.	350.25	Not settled.
Loss of typewriting paper and toilet paper — Head Office.	60.46	Approval given for the cost of items to remain as a charge to Public Funds.
Loss of one 5 Lb. C.O. Fire Extinguisher — Lapidary Lab.	80.00	Approval given for write off of item from inventory.
Loss of one (1) 36 ft. Wooden Batrau — Geological Surveys.	800.00	Approval for write off given.
11 cases of minor losses.	258.63	
	<u>6,095.05</u>	

**APPENDIX A**

**SUMMARY ON ACCIDENTS REPORTED — 1972**

MINISTRY/DEPARTMENT	AMOUNT \$
Office of the Prime Minister	2,800.00
Foreign Affairs	240.00
Information	36.28
Home Affairs	23,257.61
National Development and Agriculture	4,540.94
Works	59,682.61
Health	1,624.70
Housing	324.40
Customs and Excise	689.67
Mines and Forests	327.41
<b>Total</b>	<u><b>73,747.62</b></u>

**APPENDIX A (CONT'D)**

**(3) List of Accidents Reported – 1972**

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Accident involving land rover PZ 7075	400.00	Not yet settled.
Accident involving land rover PZ 7075 and motor cycle CA 5503.	400.00	Officer surcharged \$252.57.
Accident involving G.D.F. vehicle PZ 5427.	2,000.00	Not yet settled.
	<u>2,800.00</u>	
<b>MINISTRY OF FOREIGN AFFAIRS</b>		
Accidents High Commissioner's car (London).	240.00	(£50) Charged to Public Funds.
	<u>240.00</u>	
<b>MINISTRY OF INFORMATION</b>		
Accident – Roundabout PAA 155.	35.28	Charged to Public Funds.
	<u>35.28</u>	
<b>MINISTRY OF HOME AFFAIRS</b>		
Accident involving Police Motor Cycle CA 5298.	92.90	Officer surcharged \$60.00.
Accident involving ambulance PAA 370.	80.00	Charged to Public Funds.
Accident involving Police Motor Car PZ 4682 and motor car PZ 9391.	282.17	Not yet settled.
Accident involving Police Motor Cycle CA 5499 and motor cycle CA 812.	86.40	Owner of CA 812 ordered to pay \$86.40 by magistrate.
Accident involving Police Motor Car PZ 4683.	505.75	Officer surcharged \$379.32.
Accident involving Police Vehicle PZ 8640 and hire car HZ 2425.	186.87	Owner of car agreed to pay \$186.87.
Accident involving Police Lorry GS 426.	84.38	Not yet settled.
Accident involving Ambulance PAA 371.	918.34	Officer surcharged \$100.00.
Accident involving Police Lorry GS 420.	84.98	Full amount recovered.
Accident involving Police Land Rover PZ 9925.	147.60	Charged to Public Funds.
Accident involving Police Land Rover PZ 8459 and a donkey.	55.00	Charged to Public Funds.
Accident involving Police Motor Car PZ 7461.	120.79	Officer surcharged \$120.79.
Accident involving Police Launch 'Kaieteur'.	155.00	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9237.	103.98	Not yet settled.
Accident involving Ambulance PP 239 and motor car PV 200.	60.00	\$55.00 recovered from owner of car.
Damage to Motor Lorry GV 245.	350.00	Not yet settled.
Accident involving Ambulance PAA 370.	2,087.50	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9274 and a hire car.	110.53	Full amount recovered from driver of hire car.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Motor Cycle CA 9287.	772.33	Written off inventory.
Accident involving Police Motor Cycle CA 9278.	70.80	Officer paid full cost of repairs.
Accident involving Police Land Rover PZ 4818.	447.69	Officer surcharged \$111.92.
Accident involving Police Motor Car PZ 8758.	72.45	Amount of \$13.65 recovered from driver of private jeep.
Accident involving Police Jeep PZ 8462 and private land rover PZ 6508.	224.26	Agreed to pay full amount but no money collected.
Accident involving Police Motor Car PZ 4680.	1,612.37	Not yet settled.
Damage to battery of Force vehicle PZ 7466.	57.34	Written off inventory.
Accident involving Police Motor Cycles CA 8415, CA 8690 and CA 9258.	123.00	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9223.	250.05	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9219.	1,297.50	Not yet settled.
Accident involving Police Motor Cycle CA 9241.	321.35	Charged to Public Funds.
Accident involving Police Jeep PZ 8638.	4,043.67	Officer surcharged \$808.73.
Accident involving Police Motor Cycle CA 9256.	159.77	Charged to Public Funds.
Accident involving Police Mini Bus PZ 8410.	2,016.16	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9266.	116.12	Officer surcharged \$57.62.
Accident involving Police Motor Van PZ 9819.	826.86	Charged to Public Funds.
Accident involving Police Land Rover PZ 4817.	365.41	Charged to Public Funds.
Accident involving Police Land Rover PZ 9928 and Land Rover 7296.	31.53	Not yet settled.
Damage to Police Motor Cycle CA 363.	153.24	Charged to Public Funds.
Accident involving tractor No. 4236 Mazaruni Prison.	250.00	Charged to Public Funds.
Accident involving Police Motor Cycle CA 5509 and Land Rover PZ 7075.	441.00	Charged to Public Funds.
Accident involving Police Land Rover PZ 9822.	277.63	Full amount recovered from defaulting party.
Accident involving Police Motor Cycle CA 362.	575.00	Written off inventory.
Accident involving Police Land Rover PZ 9930.	465.50	Officer surcharged \$377.30.
Accident involving fire ambulance PAA 371.	1,237.17	Charged to Public Funds.
Accident involving Police Motor Car PZ 4630.	60.06	Full amount recovered from defaulting party.
Accident involving Police Jeep PZ 8456.	150.87	Full amount recovered.
Accident involving Police Land Rover PZ 5908.	55.09	Defaulting party paid full amount.
Accident involving Police Motor Cycle CA 9262.	165.46	Charged to Public Funds.

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Motor Car PR 889.	121.08	Charged to Public Funds.
Accident involving Police Cycle CA 9252.	180.95	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9275.	317.83	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9675.	169.60	Charged to Public Funds.
Accident involving Police Land Rover PZ 8463.	98.60	Not yet settled.
Accident involving Police Motor Cycle CA 370.	214.98	Charged to Public Funds.
Four minor accidents.	32.83	
Total	<u>23,257.61</u>	

**MINISTRY OF NATIONAL DEVELOPMENT AND AGRICULTURE**

Accident involving Toyota Land Cruiser PY 819.	417.97	Not yet settled.
Accident involving Land Rover PZ 2563.	286.00	Not yet settled.
Accident involving Land Rover PZ 9469.	704.64	Not yet settled.
Accident involving Land Rover PZ 7296 and Land Rover PZ 9928.	60.00	Not yet settled.
Accident involving Land Rover PZ 9469 and Lorry GR 641.	298.18	Matter closed. Surcharge period expired.
Accident involving Land Rover PZ 2639 and Van GO 493.	234.58	Amount recovered from the owner of the van.
Accident involving Land Rover Long Base PZ 7077 (Station Waggon).	145.00	Officer surcharged 50%.
Accident involving Land Rover PV 645.	1,100.00	Officer surcharged \$200.00.
Accident involving Land Rover (Station Waggon) PO 633 and Lorry XLR 249.	241.76	Charged to Public Funds.
Accident involving Bedford Lorry No. B3.	124.40	Charged to Public Funds.
Accident involving Land Rover PZ 1827 and Toyota Jeep and PZ 195 at Matthews' Ridge.	59.44	Charged to Public Funds.
Accident involving Boat driven by Outboard motor No. C 36451.	275.00	Charged to Public Funds.
Accident involving 33HP Johnson Outboard engine serial No. 36190 Model 33R-70M.	351.32	Charged to Public Funds.
Accident involving Land Rover PAA 976.	122.42	Charged to Public Funds. Surcharge period expired.
7 minor accidents.	120.23	
Total	<u>4,340.94</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF WORKS</b>		
Accident involving pick-up GR 59.	4,500.00	Matter closed.
Damage to Bridge at Le Resouvenir by bus BZ 6392.	146.78	Matter still open.
Damage to pipe by car PZ 8450.	117.00	Matter still open.
Accident involving Albia Chalmers Grader GR 17.	191.04	To remain as a charge to Public Funds.
Accident involving truck GZ 8580	1,895.00	To remain as a charge to Public Funds.
Damage to Lorry PZ 7387 - GT/440	200.00	To remain as a charge to Public Funds.
Accident - Austin Lorry GZ 9447.	5,000.00	Recommendation for write off to be put before National Assembly for consideration.
Destruction of Public Bridge No. 54 Village.	400.00	Matter still open.
Damage to 6" main pipe by lorry GZ 3740.	117.00	Amount recovered.
Accident involving Rebel Car PZ 6338.	105.20	To remain as a charge to Public Funds.
Accident involving Austin Van CO 865.	64.00	To remain as a charge to Public Funds.
Accident involving car PV 922.	1,417.50	Officer surcharged \$150.00.
Accident involving Land Rover PZ 302 and PZ 9911.	237.60	To remain as a charge to Public Funds.
Accident involving Land Rover PZ 5061 - GT/386.	651.95	To remain as a charge to Public Funds.
Accident involving Travelall PZ 5585 and Hire Car HR 238.	55.20	To remain as a charge to Public Funds.
Accident involving U.N.D.P. Motor Vehicle PAA 511.	327.45	Owner of vehicle GY 516 accepted full responsibility for the accident and repaired U.N.D.P. vehicle PAA 511 Ref. M.W.C. (W) AC:7/1/243 dated 27/9/72.
		Officer surcharged \$60.00.
Accident involving Lorry PZ 2284.	60.00	
Accident involving M.W.H. & S Motor Cars Nos. PZ 547 and PL 898.	54.00	To remain as a charge to Public Funds.
Accident involving lorry GZ 9217 - GT/511 - AQ - W:42/72 refers.	3,000.00	Matter closed.
Accident involving motor vehicle XLM 425.	4,500.00	Matter still open.
Damage to eastern and western winches - Sea Sluice.	880.00	Written off.
Accident involving international pick-up GZ 2149.	194.70	To remain as a charge to Public Funds.
Accident involving Land Rover No. PP 230.	175.40	To remain as a charge to Public Funds.
Accident involving Bedford Truck GAA 39.	328.75	To remain as a charge to Public Funds.
Accident involving lorry GZ 8579 and GT/465.	460.00	Officer surcharged \$337.50. \$112.50 written off.
Accident involving lorry GZ 8945.	150.00	To remain as a charge to Public Funds.
Accident involving Bedford Lorry GZ 510 - GT/328R	200.00	Entire sum recovered.
Damage to bridge.	200.00	Matter still open.
Accident involving M.W.H. & S. Motor Car PZ 6399 and HZ 198.	261.20	Matter still open.
Accident involving Land Rover PZ 8377 which occurred on Hesoruro Public Road on 13th August, 1972.	1,284.37	Matter closed.
Accident involving B.M.C. lorry No. GZ 9264 - GT/510 and horse.	230.19	To remain as a charge to Public Funds.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Accident involving Land Rover PAA 531 and PZ 8417.	80.00	Matter closed.
Accident involving Land Rover PZ 4355 and Car PV 888.	370.67	To remain as a charge to Public Funds.
Damage to lorry GZ 7254 - GT/430.	1,500.00	Matter still open.
Accident involving car GUY 94 and van PZ 2083.	400.00	To remain as a charge to Public Funds.
Damage to 9 lengths of 3" diameter galvanized pipes at Kuru Kuru.	59.84	Written off.
Accident involving lorry GW 9 and a donkey.	55.00	Matter closed.
Accident involving lorries GW 794 and GE 888.	954.91	Officer surcharged \$954.91.
Accident involving Land Rover FW 482 and Car PZ 6176.	250.00	To remain as a charge to Public Funds.
Accident involving GZ 2292 and GZ 1384.	97.86	To remain as a charge to Public Funds.
Accident involving Land Rover PZ 8611.	181.68	To remain as a charge to Public Funds.
Accident involving lorry GR 123 and car PZ 2566.	56.56	Owner of vehicle PZ 2566 paid the sum of \$56.56.
Accident involving Rover Car PR 2 and PAA 1052.	678.96	Matter closed.
Accident involving lorry GG 962 - GT/53.	377.50	Matter still open.
Accident involving Tractor 6065 - TR/106H.	1,500.00	Matter still open.
Accident involving lorry GZ 8948 - GT/480.	1,062.06	To remain as a charge to Public Funds.
Accident involving PZ 3878.	3,240.00	Matter closed.
Damage to Boerasirie Railway Station by Grader No. 8353.	72.44	To remain as a charge to Public Funds.
Accident involving Land Rover PAA 531, Bus BE 966 and Van GZ 8795.	455.00	To remain as a charge to Public Funds.
Damage to 6" Sykes Water Pump.	880.00	Matter still open.
Accident involving Land Rover PAA 188 and PZ 6541.	500.00	Matter closed.
One (1) minor loss.	12.80	
<b>Total</b>	<u><b>\$9,682.61</b></u>	

**MINISTRY OF HEALTH**

Accident involving PZ 8058.	54.73	Charged to Public Funds.
Accident involving GH 463.	269.97	Recovered from U.S. Corp.
Accident involving GT 51.	1,500.00	Not yet settled.
<b>Total</b>	<u><b>1,824.70</b></u>	

**MINISTRY OF HOUSING**

Accident involving lorry 183.	124.40	Not settled.
Accident involving motor tractor 7713 and trailer TL 693 and motor car.	200.00	Not settled.
	<u><b>324.40</b></u>	

## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>CUSTOMS AND EXCISE DEPARTMENT</b>		
Accident involving Land Rover PT 692 of the Department.	—	Not settled.
Accident involving Land Rover PZ 605 of the Department.	689.67	Driver surcharged \$150.00.
	<u>689.67</u>	
<b>MINISTRY OF MINES AND FORESTS</b>		
Accident involving Land Rover PZ 3908 — Rasequibo Forest Department on 13/12/72. 3 cases of minor accidents.	258.90 68.51 <u>327.41</u>	Approval given for cost of repairs of \$258.90 to remain as a charge to Public Funds.

## APPENDIX A

### SUMMARY ON ACCIDENTS REPORTED — 1973

MINISTRY/DEPARTMENT	AMOUNT
	\$
Office of the President	Not stated.
Information	Not stated.
Home Affairs	27,767.54
National Development and Agriculture	21,988.62
Works	30,994.60
Education	Not stated.
Health	17,575.31
Co-ops and Community Development.	4,205.13
Regional Development	Not stated.
Mines and Forests	655.07
<b>TOTAL</b>	<u><u>103,184.27</u></u>

**APPENDIX A (CONT'D)**  
**(3) LIST OF ACCIDENTS REPORTED -- 1973**

Description	Amount	Remarks
<b>OFFICE OF THE PRESIDENT</b>		
Accident involving Long Wheel Base Land Rover PZ 7075 of the Central Accounting Unit of the Office of the Prime Minister and car H 1018 on 17th September, 1973 on the East Bank Public Road (Friendship Area).	Not stated.	Matter considered closed.
<b>MINISTRY OF INFORMATION</b>		
Accident -- Land Rover PI 813.	Not stated.	Not settled.
<b>MINISTRY OF HOME AFFAIRS</b>		
Accident involving Motor Cycle CA 9247 and three donkeys.	470.91	Officer surcharged \$117.22 owner of donkey paid \$353.19.
Accident involving Police Launch "Mahaica".	300.00	Written off.
Accident involving Police Motor Car PZ 7466 and Motor Car PX 917.	230.35	Full amount recovered.
Accident involving Police Launch "Marine 4".	175.00	Written off.
Accident involving Major Pump PZ 9181 and a Concrete Bridge.	150.00	Charged to Public Funds.
Accident involving Fire Boat "Forbes B" and two trawlers.	90.00	Not yet settled.
Accident involving Major Pump FAA 1957.	100.00	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9265.	92.70	\$67.50 recovered from Officer.
Accident involving Police Motor PZ 8640.	667.07	Written off.
Accident involving Motor Cycle CA 8418.	149.28	Cost recovered from Insurance Company.
Accident involving Prison Lorry GI 579 and Motor Lorry GM 279.	182.49	Written off.
Accident involving Police Motor Cycle CA 8415.	312.60	Written off.
Accident involving Police Motor Car PZ 7465.	58.70	Not yet settled.
Accident involving Police Motor Cycle CA 9259.	229.08	Charged to Public Funds.
Accident involving Police Motor Land Rover PZ 8469.	329.56	Officer surcharged \$329.56.
Accident involving Police Motor Cycle CA 9230.	396.68	Charged to Public Funds.
Accident involving Police Jeep PZ 8456.	350.97	Officer surcharged \$175.00.
Accident involving Police Land Rover PZ 9924.	128.49	Compensation \$172.12 paid to owner of Gate and Fence.
Accident involving Police Motor Cycles CA 9229 and 9261.	762.90	Officer surcharged \$381.45.
Accident involving Police Jeep PAA 1357.	440.00	Not yet settled.
Accident involving Police Jeep PZ 8639.	739.64	Charged to Public Funds.



**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Motor Car PZ 2475 and Hire Car HM 35.	145.62	Owner of Hire car paid cost of repairs to PZ 2475.
Accident involving Police Motor Cycle CA 9283 and a cow.	50.90	Cow sold at Public Auction for \$84.46. \$56.62 paid into revenue.
Accident involving Police Motor Cycle CA 9250.	50.90	Written off.
Accident involving Police Motor Cycle CA 9256.	159.77	File not seen.
Accident involving Police Motor Cycle CA 9267.	56.15	Charged to Public Funds.
Accident involving Police Land Rover PZ 9928.	91.68	Charged to Public Funds.
Accident involving Fire Ambulance PAA 370.	80.00	Officer paid \$40.00.
Accident involving Police Motor Car PZ 8756.	443.00	Charged to Public Funds.
Accident involving Police Motor Lorry GT 95 and PAA 473 and GZ 260.	415.46	Not yet settled.
Accident involving Police Motor Van PZ 8540 and Motor Car H 1100.	333.30	Cost recovered from Insurance Company.
Accident involving Police Motor Van PZ 8408.	85.40	Full amount recovered from party responsible.
Accident involving Police Motor Cycle CA 9248.	80.55	Charged to Public Funds.
Accident involving Fire Ambulance GAA 2818.	1,548.06	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9256.	115.80	Charged to Public Funds.
Accident involving Police Motor Car PZ 8753.	190.53	Officer surcharged \$75.33.
Accident involving Fire Boat "Forbes B"	500.00	Not yet settled.
Accident involving Police Motor Cycle CA 9262.	96.32	Charged to Public Funds.
Accident involving Police Land Rover PO 370.	59.17	Owner of private car paid cost of repairs.
Accident involving Police Land Rover PAA 2371.	1,003.42	Officer surcharged \$100.00.
Accident involving Police Land Rover PAA 2125.	50.35	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9233.	225.11	Charged to Public Funds.
Accident involving Police Land Rover PAA 2370.	60.23	Charged to Public Funds.
Accident involving Police Land Rover PAA 2372.	83.96	Charged to Public Funds.
Accident involving Police Land Rover PAA 2130 and PAA 1146.	944.17	Compensation of \$925.00 paid to the owner of private car.
Accident involving Police Crash Truck FW 658.	124.05	Amount recovered from private Insurance Co.
Accident involving Police Motor Cycle CA 9247.	184.00	Charged to Public Funds.
Accident involving Police Land Rover PAA 2374.	60.87	Charged to Public Funds.
Accident involving Police Motor Car PAA 1881.	95.13	Officer surcharged \$20.13.
Accident involving Police Land Rover PAA 2372.	85.77	Officer surcharged \$85.77.
Accident involving Police Motor Car PZ 4683.	286.19	Charged to Public Funds.

## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Motor Cycle CA 9261.	443.16	Written off.
Accident involving Police Jeep PW 657.	201.20	Charged to Public Funds.
Accident involving Police Motor Car PAA 2702.	828.72	Officer surcharged \$276.24.
Accident involving Police Cycle CA 9229.	138.96	Full amount recovered.
Accident involving Police Land Rover PZ 9023.	91.88	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9226.	50.75	Officer surcharged \$30.75.
Accident involving Police Land Rover PAA 2577.	1,727.73	Full amount recovered from party responsible.
Accident involving Police Motor Car PAA 2700.	92.28	Full amount recovered.
Accident involving Police Motor Cycle CA 9269.	364.12	Officer surcharged \$50.00.
Sinking of boat "Dolphin".	2,601.40	Not yet settled.
Accident involving Police Land Rover PAA 2575 and a horse.	581.80	Not yet settled.
Accident involving Police vehicle PZ 9822.	50.35	Charged to Public Funds.
Accident involving Police Motor Car PAA 2701.	87.65	Charged to Public Funds.
Accident involving Police Motor Car PZ 2475.	114.75	Officer surcharged \$114.75.
Accident involving Police Jeep PZ 8464.	2,313.98	Charged to Public Funds.
Accident involving Police Motor Wagon GY 477 and M.W.G. Lorry GZ 1586.	194.96	Written off.
Accident involving Police Motor Car PZ 7462.	115.03	Written off.
Accident involving Police Motor Car PAA 2693.	745.96	Not yet settled.
Accident involving Police Land Rover PZ 8457 and PK 537.	1,324.10	Compensation of \$12,000 paid to owner of PK 537.
Accident involving Fire Ambulance PAA 370 and Mini Moke PZ 1590.	1,500.00	Matter closed.
2 minor accidents.	85.60	
Total	<u>27,767.54</u>	

## MINISTRY OF NATIONAL DEVELOPMENT AND AGRICULTURE

Fatal accident involving aluminium boat at Juliana, Berbice River.	2,500.00	Written off.
Accident involving Land Rover PZ 2639 and a calf.	458.21	Written off.
Accident involving Bedford Truck No. 1. Alleged malicious damage committed on Overwagt Land Development Project.	Not stated.	Not yet settled.
Accident involving Land Rover 978 and hire car HR 572.	200.00	Not yet settled.
Accident involving Land Rover PAA 703 and motor cycle CA 2663.	58.50	Not yet settled.
Accident involving Mini Moke PAA 865 and car PO 57.	100.00	Not yet settled.
	133.38	Not yet settled.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF NATIONAL DEVELOPMENT AND AGRICULTURE (CONT'D)</b>		
Accident involving Land Rover PAA 144.	900.00	Not yet settled.
Accident involving Land Rover PAA 1159 and PAA 1641.	380.73	Not yet settled.
Accident involving Bedford Truck No. 1.	4,000.00	Not yet settled.
Accident involving Land Rover 1994 and Motor Car HZ 9899.	742.92	Not yet settled.
Accident involving Land Rover PAA 1945.	118.00	Officer surcharged 25% of the sum of \$29.50 recover.
Accident involving Mini Moke PZ 4878.	305.12	Officer surcharged 60%.
Accident involving Land Rover PZ 5111 and Motor Car PY 410.	86.00	Compensation in the sum of \$841.44 paid to the owner of PY 410. Officer surcharged \$86.00.
Accident involving Van GAA 2417.	2,190.65	Officer surcharged \$141.36 which was recovered.
Accident involving Land Rover PAA 1158 and Car PZ 4383.	61.05	Officer surcharged \$61.05 which was recovered.
Accident involving Land Rover PP 766.	1,860.00	Officer surcharged \$100.00 the amount of \$1,760.00 was recovered.
Accident involving van GAA 2768 and Land Rover PAA 1474.	403.22	Cost of repairs charged to Public Funds.
Accident involving Land Rover PAA 2528 and Motor Cycle.	212.76	Charged to Public Funds.
Accident involving Truck XLR 128 and County Super 6 Tractor No. 5930.	125.00	Charged to Public Funds.
Destruction of interior of Van GAA 1154 by fire.	2,636.21	Charged to Public Funds.
Accident involving Land Rover PZ 1828.	67.00	Charged to Public Funds.
Accident involving Bedford Truck No. 4 at Port Kaituma.	9,460.70	Charged to Public Funds.
Accident involving Land Rover PZ 2190 and Ford Anglia No. 4 at Matthews' Ridge.	87.78	Charged to Public Funds.
Accident involving Land Rover PAA 1590 and donkey.	240.98	Charged to Public Funds.
Accident involving Land Rover PAA 2385.	400.00	Matter closed.
Accident involving Land Rover 3396 and Car PZ 7086.	Not stated.	Owner of private car claimed \$669.02 compensation. Not yet settled.
Damages to Land Rover PAA 3400.	No charges.	Vehicle still under warranty. Matter closed.
	<u>21,727.61</u>	
12 minor accidents	261.01	
Total	<u>21,988.62</u>	

**MINISTRY OF WORKS**

Damage to PZ 3087.	132.00	Officer surcharged \$66.00.
Damage of 6 "Sykes Pump No. wp/287.	880.00	Matter still open.
Damage to Land Rover PAA 1475.	400.00	Matter still open.
Accident involving PAA 1754.	292.00	To remain as a charge to Public Funds.
Accident involving motor lorry.	486.22	Matter still open.
Damage in transit of articles from Crown Agents on various vessels.	404.32	Matter still open.
Accident involving Austin Van GZ 8320.	1,200.00	Matter closed.
Accident involving Motor Car PAA 770.	335.50	Matter still open.
Accident involving Land Rover.	363.00	Matter still open.
Damage to sloop "Teila N".	1,330.16	Matter still open.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Accident involving GAA 1969 and GZ 7382.	116.88	Matter still open.
Accident involving GC 278.	548.96	Officer surcharged \$275.48 Matter still open.
Accident involving Land Rover PZ 3876 - GT 368.	139.80	Matter closed.
Accident involving Motor Van GZ 6125 and Motor Car PZ 5299.	287.10	Officer surcharged \$187.50. Matter still open.
Accident involving Grader GR/15.	2,500.00	Officer surcharged \$250.00.
Accident involving PAA 789.	939.40	Matter closed.
Accident involving Motor Lorry GW 9 and Motor Car PAA 1088.	250.00	Matter still open.
Accident to Land Rover PAA 2395.	3,772.00	Matter still open.
Damage to car H 1092 by Plate on Man Hole in Canje Swing Bridge.	55.25	Matter closed.
Damage to Austin 1300 PAA 1510.	145.06	Officer surcharged \$71.53. Matter closed.
Damage to Dodge-Lorry GW 267.	145.06	Matter still open.
Accident involving GAA 91 and GT 552.	57.50	To remain as a charge against Public Funds.
Damage to Tender Bumper etc.	384.83	Matter still open.
Damage to Austin Lorry GZ 9341 - GI/514.	129.61	Matter still open.
Damage to Austin 1300 cc PAA 1509.	1,126.40	Matter closed.
Accident involving Lorry GZ 3963. and Motor Car PR 2.	331.25	Matter closed.
Accident involving Rover Car PAA 771.	855.00	Matter still open.
Accident involving GAA 3099 - GT 675.	2,500.00	Matter closed.
Accident involving Hornet PAA 1754.	242.00	Matter still open.
Accident involving Austin Lorry GZ 8679 - GM 465.	492.42	Matter still open.
Accident involving Motor Cycle CA 9592 Motor Car PY 86 and Motor Car PZ 8901.	3,000.00	Officer surcharged \$600.00. Matter still open.
Accident involving Rover PAA 993.	92.09	To remain as a charge against Public Funds.
Accident involving MWC Lorry No. GR 613 and Lorry No. GAA 2648 with trailer No. TAA 2649.	55.00	Amount of \$55.00 recovered.
Accident involving Land Rover No. PZ 6175.	52.55	Matter still open.
Accident involving Motor Lorry GW 9 and 6 cows.	200.00	Officer surcharged \$100.00. Matter still open.
Accident involving PAA 330.	939.40	Matter still open.
Accident involving Chevrolet Truck GR 615 - GT/194.	55.00	Officer surcharged \$55.00. Matter closed; entire amount recovered.
Accident involving Bedford Truck GAA 3099 - GT 675.	2,500.00	Matter closed.
Damage to Speed Boat "Pepe".	154.00	Matter closed.
Accident involving Land Rover PZ 8611.	181.68	To remain as a charge to Public Funds.
Accident involving Van GZ 8737 and Hire Car HV 173.	716.58	Matter closed.
Accident involving Cars PZ 6338 - PZ 9421.	214.17	Officer surcharged \$75.00. Matter still open.
Accident involving MWC Car PAA 994.	852.00	Matter still open.
Accident involving Lorry GZ 8948 and cow.	120.00	Matter still open.
Accident involving Motor Van Gz 3581.	208.60	To remain as a charge against Public Funds.
Sub-Total	30,128.79	
Ninety-one (91) minor accidents of under \$50.00 each	865.81	
<b>Total</b>	<u>30,994.60</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION</b>		
Accident involving Land Rover PAA 3352 and Motor Car HAA 1302.	Not stated.	Hire car claimed \$4,000.00 as cost of repairs plus 2/3 of \$25.00 per day during period of settlement. Not yet settled.

**MINISTRY OF HEALTH**

Accident involving Ministry of Health's vehicle No. PZ 8710.	1,160.00	Charged to Public Funds.
Accident involving Ministry of Health Land Rover No. PAA 1571 and Hire car HO 855.	476.00	Closed.
Accident Report on Toyota Ambulance PZ 7850 and Motor Car PZ 9460.	341.02	Closed.
Accident Report - Volkswagen Station Waggon PAA 2964.	688.40	Closed.
Accident involving Ambulance PAA 302.	4,500.00	Not settled.
Accident involving PZ 6235.	1,800.00	Settled.
Accident involving Government vehicle PAA 2352.	-	Settled.
Accident involving PAA 582 and HZ 4030.	-	Closed.
Accident report - PZ 9750	67.86	Charged to Public Funds.
Damage by fire to Land Rover PZ 8710.	6,500.00	Not settled.
Loss by damage to PZ 6235 - 23/7/73.	1,800.00	Not settled.
Accident involving No. PAA 302.	170.02	Charged to Public Funds.
Accident Report - Land Rover PAA 549.	50.00	
Nineteen minor accidents totalling.	120.02	
<b>Total</b>	<u>17,573.31</u>	

**MINISTRY OF CO-OPS AND COMMUNITY DEVELOPMENT**

Accident involving Land Rover PZ 9869 driven by a Public Officer dated 25/7/73.	490.97	Officer surcharged \$490.97.
Accident involving GZ 8691 driven by a Public Officer and PM 499 on 22/8/73.	85.76	Officer surcharged.
Accident involving Land Rover PAA 3335 driven by a Public Officer on 18/11/73.	65.50	Written off.
Accident involving Land Rover PAA 3335 and Van GZ 4253 dated 17/12/73.	60.00	Written off.
Accident involving GZ 8671 driven by a Public Officer on 29/9/73.	85.76	Officer surcharged.
Accident involving lorry GZ 5882 driven by a Public Officer on 10/4/73.	635.80	Closed.
Accident involving truck GZ 8153 driven by a Public Officer on 17/9/73.	1,055.00	Not yet settled.
Accident involving Bedford Truck GZ 3575 driven by a Public Officer on 19/11/73	1,320.00	Not yet settled.
Accident involving tractor 7515 driven by a Public Officer on 8/12/73.	255.00	Not yet settled.
15 minor accidents totalling.	161.34	
<b>Total</b>	<u>4,205.13</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF REGIONAL DEVELOPMENT</b>		
Accident involving Land Rover PAA 1671 driven by a Public Officer and PAA 1155 on HO Road on 19/7/73.	Not stated.	Closed.

**MINISTRY OF MINES AND FORESTS**

Accident involving Fordson Tractor No. 6552 - Geological Surveys on 2/3/73.	559.37	Approval for cost of repairs to remain as a charge to Public Funds.
Accident involving boat Washiba and damage to Outboard Engine - Forestry Essequibo.	85.00	Officer surcharged sum of \$85.00. Matter closed.
1 case of minor accident.	10.70	
	<u>655.07</u>	

**APPENDIX A**

**SUMMARY ON ACCIDENTS REPORTED - 1974**

MINISTRY/DEPARTMENT	AMOUNT
	\$
Office of the Prime Minister	501.97
Foreign Affairs	4,186.10
Information	168.00
Home Affairs	57,480.60
National Development and Agriculture	18,640.32
Works	67,142.80
Health	16,611.89
Customs and Excise	217.24
Regional Development	1,208.13
	<u>146,157.05</u>

**APPENDIX A (CONT'D)**  
**(3) LIST OF ACCIDENTS REPORTED 1974**

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Accident involving Land Rover FZ 7075 and HK 90.	317.11	Officer surcharged \$75.00.
Accident involving Mazda Waggon PAA 4504 and Motor Car.	184.86	Written off.
<b>Total</b>	<u>501.97</u>	
<b>MINISTRY OF FOREIGN AFFAIRS</b>		
Accident — High Commission Lusaka Car. Mission Car — CDA — 075 of Canada involved in accident.	3,637.35	Charged against Public Funds. Recovered — Guyana Government \$100.00 — Insurance \$56.75.
Accident of High Commission Car for Guyana in Jamaica.	156.75	
	<u>392.00</u>	—
	<u>4,186.10</u>	
<b>MINISTRY OF INFORMATION AND CULTURE</b>		
Accident — Government vehicle No. PAA 932.	108.00	Full amount charged to Public Funds.
Accident — Motor Waggon No. PAA 2142.	60.00	Matter closed.
	<u>168.00</u>	
<b>MINISTRY OF HOME AFFAIRS</b>		
Accident involving Fire Boat "Forbes B" and a Trawler.	80.00	Matter closed.
Accident involving Bedford Major Pump PAA 1936 and Motor Lorry GF 949 on 25th July, 1974.	75.00	Matter closed.
Accident involving Fire Ambulance PF 239 and Motor Car PAA 2141.	100.00	Matter closed.
Accident involving Fire Tender No. PAA 1307 and Lorry GR 207 on Brickery Public Road.	1,000.00	Matter closed.
Accident involving Police Motor Cycle CA 9252.	180.95	Not yet settled.
Accident involving Police Lorry GT 95.	54.60	Charged to Public Funds.
Accident involving Police Motor Car PAA 2690.	741.21	Officer surcharged 50% of the cost of rep. ins.
Accident involving Fire Service Van GAA 4091 and Motor Car HX 847.	200.00	Officer paid in full the cost of the repairs to the Fire Service Van.
Accident involving Fire Ambulance PAA 829 and Lorry GR 647 of Ministry of Works and Communication.	2,500.00	Not yet settled.
Accident involving Police Land Rover PAA 2570 and Motor Car PL 870.	8,000.00	Officer surcharged \$86.51.
Accident involving Police Motor Cycle No. CA 9244.	61.05	Officer paid \$61.00 towards the cost of repairs to the motor cycle.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Motor Car PAA 2702.	660.56	Matter closed.
Accident involving Fire Ambulance PAA 4281 and Hire Car HZ 2398.	5,000.00	Not yet settled.
Accident involving Police Motor Car PZ 2478.	73.18	Not yet settled.
Accident involving Police Motor Cycle CA 9234.	715.75	Matter closed.
Accident involving Police Motor Cycle CA 9270.	65.05	Charged to Public Funds.
Accident involving Police Motor Cycle CA 9277.	62.20	Matter closed.
Accident involving Police Land Rover PZ 9926 and a cow on 16th February, 1974.	267.53.	Approval given for full cost of repairs to be recovered from owner of cow.
Accident involving Police Motor Cycle CA 9270 and a cow on the 15th May, 1974.	236.05	Not yet settled.
Accident involving Police Motor Car PZ 9819 and Motor Car No. PV 117 and Hire Car HZ 1658 on 27th May, 1974.	84.34	Officer surcharged the cost of repairs to the Police Motor Van.
Accident involving Police Motor Cycle CA 9223 and Hire Car HZ 2046 on the 6th May, 1974.	101.58	Matter closed.
Accident involving Police Motor Car PAA 2698 and a concrete bridge on the 24th July, 1974.	75.16	Matter closed.
Accident involving Police Car PAA 4058 and Hire Car H 1249 on 14th July, 1974.	186.38	Not yet settled.
Accident involving Prison Truck GL 519 and Private Car PAA 1914 at Soesdyke on 18th June, 1974.	231.00	Not yet settled.
Accident involving Fire Ambulance PAA 4280 and Van GZ 5443 on 26th September, 1974.	95.00	Matter closed.
Accident involving Fire Ambulance PAA 5132 and a Pedal cyclist on 14th October, 1974.	2,500.00	Officer surcharged.
Accident involving Police Motor Lorry GT 95 and Hire Car HAA 1655 on Wednesday, 6th March, 1974.	54.14	Matter closed.
Accident involving Fire Land Rover PO 190 on Sunday, 13th October, 1974.	60.76	Matter closed.
Accident involving Fire Ambulance PAA 4280.	844.20	Matter closed.
Accident involving Water Tender PZ-9904 and Motor Car PAA 546 on 24th October, 1974.	60.00	Matter closed.
Accident involving Police Motor Car PAA 4050 and PAA 2048 on 25/5/74.	100.31	Officer surcharged 50% of cost of repairs to Police vehicle.
Accident involving Police Cycles CA 9235 and CB 856 on the 16th May, 1974.	132.92	Matter closed.
Accident involving Police Motor Land Rover PAA 2371 on 1st September, 1974.	589.17	Officer surcharged the full amount.



**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Motor Cycle CA 9249 and Land Rover PAA 3488 on 19th April, 1974.	105.95	Officer surcharged the cost of repairs— to both vehicles.
Accident involving Police Motor Cycle CA 9236 and Land Rover PA 5256 on 2nd July, 1974.	87.50	Not yet settled.
Accident involving Police Launch "Dolphin" on 22nd October, 1974.	64.00	Charged to Public Funds. Matter closed.
Accident involving Police Motor Car PAA 4051 on 5th September.	185.00	Matter closed.
Accident involving Police Motor Car PAA 2702 on 31st December, 1974.	488.56	Matter closed.
Accident involving Police Motor Car PAA 2704 and two donkeys on 14th October, 1974.	454.10	Not yet settled.
Accident involving Police Motor Jeep PAA 5049 on 23rd September, 1974.	311.18	Officer to be surcharged 30% of the cost of repairs.
Accident involving Police Motor Lorry GP 266 and a cow on 30th July, 1974.	93.94	Matter closed.
Accident involving Police Motor Car PAA 1879 and a donkey on 13th October, 1974.	104.36	Matter closed.
Accident involving Police Motor Cycle CA 9218 on 13th October, 1974.	77.60	Matter closed.
Accident involving Police Motor Cycle CA 9232 on 12th September, 1974.	111.12	Matter closed.
Accident involving Police Motor Car PAA 2699 on 11th September, 1974.	140.22	Matter closed.
Accident involving Police Motor Cycle CA 9234 on 16th June, 1974.	375.55	Not yet settled.
Accident involving Police Motor Cycle CB 848 and a dog and a pedal cyclist on 7th November, 1974.	119.32	Not yet settled.
Accident involving Prison Leyland Truck GAA 2786 on 30th October, 1974.	Not stated.	Not yet settled.
Accident involving Police Motor Car PAA 2704 and a cow on 14th December, 1974.	956.70	Matter closed.
Accident involving Police Motor Cycle CA 9247 on 7th November, 1974.	241.62	Approval given to close this matter.
Accident involving Police Motor Car PAA 4057 on 30th November, 1974.	65.38	Matter closed.
Accident involving Police Motor Car PAA 4052 on 18th November, 1974.	125.45	Matter closed.
Accident involving Police Motor Car PV 913 and PZ 329 on the 7th December, 1974.	275.55	Matter closed.
Accident involving Police Motor Car PAA 4056 on 22nd October, 1974 and a motor cyclist.	79.93	Matter closed.
Accident involving Police Motor Van No. PAA 4938 and motor lorry GAA 3906 in Georgetown on 1st November, 1974.	1,368.32	Matter closed.
Accident involving Police Motor Car PAA 4934 and Motor Van GAA 4430 on the 25th December, 1974.	138.57	Matter closed.
Accident involving Police Motor Van PAA 4945 on the 15th December, 1974.	1,031.81	Matter closed.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Motor Car PAA 4050 and Motor Van GZ 5517 on 22nd July, 1974.	107.00	Matter closed.
Accident involving police motor car PAA 4057.	58.15	Not yet settled.
Accident involving Police Motor Cycle CB 1002 and a Pedestrian on 19th November, 1974.	85.88	Matter closed.
Accident involving Police Motor Cycle CB 851 on 7th October, 1974.	416.75	Matter closed.
Accident involving Motor Van No. FAA 4942 and Motor Lorry GR 376 on 8th November, 1974.	880.35	Officer surcharged 1/3 of the cost of repairs to the vehicle.
Accident involving Police Motor Car No. PAA 1882 and Hire Car H 1952 on 31st December, 1974.	517.24	Matter closed.
Accident involving Police Motor Car PAA 4937 and PR 385 on 27th December, 1974.	2,166.19	Officer surcharged 50% of the cost of materials.
Accident involving Police Motor Car PAA 4049 and a dog on 2nd November, 1974.	241.09	Officer surcharged the cost of repairs to the vehicle.
Accident involving Police Jeep PZ 8638 on 25th December, 1974.	808.73	Officer surcharged the cost of repairs to the vehicle.
Four (4) minor accidents.	6.00	
<b>Total</b>	<u><b>37,480.60</b></u>	

**MINISTRY OF NATIONAL DEVELOPMENT AND AGRICULTURE**

Accident involving Land Rover PAA 918 and PAA 3567.	113.00	Matter closed.
Accident involving Land Rover PAA 3134 and a post.	434.00	Matter closed.
Accident involving Bedford Truck GAA 3084.	457.85	Matter closed.
Accident involving PZ 6816.	75.00	Amount charged to Public Funds.
Accident involving Land Rover PZ 4954.	448.79	Amount charged to Public Funds.
Accident involving Land Rover PAA 3041.	299.47	Matter closed.
Damage to Land Rover PAA 2608.	330.07	Unauthorised driver of the vehicle dismissed and matter closed.
Accident involving Land Rover PAA 918.	418.91	Matter closed.
Accident involving Land Rover PAA 3598 and a cow.	170.00	Matter closed.
Accident involving Land Rover PAA 4987.	126.98	Officer surcharged full amount.
Accident involving Land Rover PAA 1474.	52.00	Matter closed.
Accident involving Land Rover PAA 3136.	1,289.93	Matter closed.
Accident involving tractor No. 8989.	639.94	Matter closed.
Accident involving Land Rover PAA 1474.	599.85	Matter closed.
Accident involving Lorry GAA 3084.	534.39	Matter closed.
Accident involving Land Rover PAA 3396.	423.18	Matter closed.
Accident involving Land Rover PAA 3042 and private Land Rover GAA 3229.	362.64	Matter closed.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF NATIONAL DEVELOPMENT AND AGRICULTURE (CONT'D)</b>		
Accident involving Land Rover FAA 3134.	4,507.04	Matter closed.
Accident involving Bedford Truck XLR 128.	3,704.49	Not yet settled.
Accident involving Lorries GAA 3226 and GL 2829.	241.18	Not yet settled.
Accident involving Land Rover PS 734 and Motor Car PZ 9623.	75.00	Not yet settled.
Damage to Land Rover FAA 5398.	612.69	Not yet settled.
Accident involving Transit Mixer TAA 4527.	422.85	Not yet settled.
Accident involving Land Rover FAA 3295.	55.00	Not yet settled.
Accident involving Land Rover PZ 5984.	101.97	Not yet settled.
Accident involving CAA 911 and CAA 4716.	76.94	Not yet settled.
Accident involving Land Rover PAA 1274.	Not stated.	Not yet settled.
Fatal accident involving Land Rover FAA 1557 and GIS BAA 446.	Land Rover beyond repairs.	Not yet settled.
Accident involving Lorry GAA 4326 and GAA 5398.	Not stated.	Not yet settled.
Accident involving Land Rover FAA 918.	150.18	Not yet settled.
Accident involving Lister Lighting Plant. Repairs to damage done to FAA 3559.	1,258.10	Not yet settled.
Accident involving Land Rover PAA 3294 and GDF Truck GY 937.	158.08	Officer surcharged 50% of repairs.
Accident involving Land Rovers FAA 3400 and BAA 3053.	149.29	Driver of GDF truck paid cost of repairs.
Sixty-two (62) minor accidents.	120.00	Driver of Land Rover PAA 3400 paid cost of repairs.
	228.51	
Total	<u>18,640.32</u>	

**MINISTRY OF WORKS**

Accident involving Motor Land Rover PZ 572.	110.00	Matter closed.
Accident involving Motor Lorry GZ 7382 and Motor Car PZ 295.	450.00	Matter still open.
Accident involving Tractor 1R 209.	120.00	\$67.50 written off. Matter closed.
Accident involving Water Tender GZ 9986.	723.30	Written off. To remain as a charge against Public Funds.
Accident involving Austin EWB Lorry Diesel GAA 4431 GT/809 and Toyota Car TV 381.	60.00	Matter closed. To remain as a charge against Public Funds.
Accident involving Motor Grader GR 29.	12,000.00	Matter still open.
Accident involving PW 200, GUY 26 and Lorry GT 321.	3,500.00	Matter still open.
Accident involving lorries GAA 5594 and 9794.	1,500.00	Matter closed.
Accident involving Speed Boat WT/63.	90.22	Matter closed. To remain as a charge to Public Funds.
Damage of garage in Queen's College compound by car PZ 7954.	90.28	Matter closed. To remain as a charge to Public Funds.
Accident involving Land Rover PZ 7767.	400.00	Matter closed.

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Accident involving GAA 3587.	500.00	Matter closed. To remain as a charge to Public Funds.
Accident involving Land Rover PAA 5211 and Motor Lorry GAA 2273.	300.00	Matter closed.
Accident involving M.W. & C. Car PAA 994.	55.86	Matter still open.
Accident involving Land Rover PZ 8487.	195.00	Matter still open.
Accident involving Land Rover PAA 103 and Motor Cycle 8905.	75.00	Matter closed. To remain as a charge to Public Funds.
Accident involving lorry GZ 9448.	167.48	Matter still open.
Accident involving Austin Mini PAA 2668 and Car PAA 1443.	324.50	Matter closed.
Accident involving WT/63.	3,000.00	Matter closed.
Accident involving Morris Truck GR 874 and Land Rover PZ 3680.	100.00	Matter still pending.
Accident involving Mini Bus PZ 8208.	54.42	To remain as a charge against Public Funds.
Accident involving M.W.H. vehicle PAA 276.	966.78	Matter closed. Cost of repairs recovered.
Accident involving M.W.C. Motor Car PAA 994.	55.86	Matter closed.
Accident involving M.W.C. Lorry GZ 9448.	7,000.00	Matter still open.
Accident involving truck No. GAA 3737 and Caterpillar grader No. 8952.	12,000.00	Matter closed.
Accident involving Guybau vehicle and Land Rover PAA 2335.	2,500.00	Matter still open.
Accident involving lorry GAA 885 - GT 592.	96.44	Matter still open.
Accident involving lorries GAA 3585. and GAA 3584.	300.00	Matter closed. To remain as a charge against Public Funds.
Accident involving Motor Lorry GAA 2951.	765.24	Matter still open.
Accident involving Rover Car PAA 993.	118.76	Matter closed. To remain as a charge to Public Funds.
Accident involving Bedford wheel base dump truck GZ 510 - GT 328R.	100.00	Matter still open.
Accident involving vehicle Land Rover PAA 1677.	1,000.00	Matter closed.
Accident involving GAA 3738/GT 794.	300.00	To remain as a charge against Public Funds.
Accident involving Ambulance PAA 829 and Motor Water Tender GR 647.	90.00	Matter still open.
Accident involving GZ 9258.	300.00	Not yet settled.
Accident involving lorries GAA 3098 and GAA 3477.	353.04	Matter still open.
Damage to Horns of Caterpillar Scraper SC 11.	75.00	Matter closed.
Accident involving Bedford lorry GAA 4449 and GT/790.	700.00	Matter still open.
Accident involving motor car GUY 6 and unknown vehicle.	14,500.00	Matter closed. To remain as a charge against Public Funds.
Accident involving Land Rover PZ 8951 - GT/484 and Pedal Cyclist.	250.00	Matter still open.
Accident involving Chrysler Outboard Motor.	500.00	Written off. ST: 19/1/4/577 dated 21/2/75.
Accident involving Loader No. 8434 and motor car No. PZ 1526.	56.00	Matter closed.

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Damage to battery of Caterpillar DZ Roll Dozer.	350.00	Matter closed ST: 19/1/4/637 dated 9/7/75.
Accident involving motor car PAA 2668 and motor cycle.	554.02	Matter still open.
Accident involving Jeep PAA 5196.	100.00	-
Accident involving Pickup GZ 1158.	<u>119.75</u>	-
Sub-total	66,956.95	
Forty one (41) minor accidents under \$50.00 each.	185.85	
Total	<u>67,142.80</u>	

**MINISTRY OF HEALTH**

Accident involving PAA 582.	5,000.00	Written off.
Accident involving PAA 882.	75.00	Written off.
Accident involving PAA 2352.	75.00	Not yet settled.
Accident involving PZ 7076.	3,000.00	Not yet settled.
Accident involving PZ 4634.	250.00	Written off.
Accident involving PN 577.	538.35	Written off.
Accident involving PZ 6435.	2,900.00	Not yet settled.
Accident involving PAA 2353.	634.71	Not yet settled.
Accident involving PAA 2451.	80.00	Written off.
Accident involving GW 78.	60.00	Officer surcharged \$46.00. \$14.00 written off.
Accident involving PN 577.	375.00	Not yet settled.
Accident involving PAA 2964.	288.40	Written off.
Accident involving PZ 9750.	87.85	Written off.
Accident involving PZ 6236.	1,800.00	Written off.
Accident involving PZ 4634.	1,040.00	Written off.
Accident involving PZ 4632.	250.00	Closed.
Six (6) minor accidents totalling.	177.58	
Total	<u>16,611.89</u>	

**CUSTOMS AND EXCISE DEPARTMENT**

Accident involving Customs Wagon PAA 2035 on 19/5/74.	217.24	Not yet settled.
	<u>217.24</u>	

**MINISTRY OF REGIONAL DEVELOPMENT**

Accident involving Motor Lorry GZ 8725 on 4/12/74.	900.00	Closed.
Accident involving Land Rover PZ 4579 on Lethem Public Road on 28/9/74.	252.00	Closed.
(7) seven minor accidents under \$50.00 each.	76.13	
	<u>1,208.13</u>	

**APPENDIX B**  
**SUMMARY OF EXCESSES ON SUBHEADS — 1972**

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial Paper	
						Amount	No.
			\$				\$
I	— President	1	1,294.73				
		<u>1</u>	<u>1,294.73</u>				
II	— Judiciary						
	Supreme Court of	2	25,032.22				
	Judicature	3	7,288.20				
	Magistrates	10	32,320.42				
		<u>10</u>	<u>32,320.42</u>				
III	— Parliament	4	10,346.80	10,346.80	81/72	11,226.00	1/73
		<u>5</u>	<u>10,346.80</u>	<u>10,346.80</u>		<u>11,226.00</u>	
IV	— Other Services not under Ministerial Control						
	Ombudsman	6	3,968.27				
	Public and Police	7	167.35				
	Service Commission	8	2,384.79	1,768.94	79/72	1,769.00	1/73
	Public Prosecutions	9	6,520.41	1,768.94			
		<u>9</u>	<u>6,520.41</u>	<u>1,768.94</u>			
V	— Prime Minister						
	Office of the Prime	9	53,520.39				
	Minister and Cabinet	5	53,520.39				
		<u>5</u>	<u>53,520.39</u>				
VII	— Ministry of Public Corporations	12	171.20				
		<u>2</u>	<u>171.20</u>				
VIII	— Ministry of External Affairs						
	Ministry	13	127,423.98	12,085.00	66/72	12,085.00	1/73
		<u>15</u>	<u>127,423.98</u>	<u>12,085.00</u>		<u>12,085.00</u>	
	Capital	VIII	77,228.12	1,000.00	75/72	1,000.00	1/73
		<u>16</u>	<u>204,652.10</u>	<u>13,085.00</u>		<u>13,085.00</u>	
IX	— Ministry of Economic Development						
	Ministry	14	499,216.22				
	Capital	IX	215,801.69	35,214.00	73/72	35,214.00	1/73
		<u>13</u>	<u>715,017.91</u>	<u>35,214.00</u>			
X	— Attorney General						
	Attorney General	15	6,709.79				
	Official Receiver	16	1,442.95				
	Deeds Registry	17	414.28				
		<u>14</u>	<u>8,567.02</u>				
XI	— Ministry of Information and Culture						
	Ministry	18	160,572.95				
	Capital	XI	1,585,805.54	6,756.66	80/72	14,800.00	1/73
		<u>10</u>	<u>1,746,378.49</u>	<u>6,756.66</u>		<u>14,800.00</u>	

APPENDIX B (CONT'D)  
SUMMARY OF EXCESSES ON SUBHEADS — 1972

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial	Paper
						Amount	No.
			\$	\$		\$	
XII — Ministry of Home Affairs							
Ministry	19	2	4,729.84				
Police	20	7	78,439.83				
Prisons	21	8	6,468.69				
Fire Protection Services	22	5	60,527.60				
Probation and Welfare Service	24	3	4,545.63				
		<u>18</u>	<u>149,701.49</u>				
XIII — Ministry of Local Government	25	1	1,568.14				
		<u>1</u>	<u>1,568.14</u>				
XIV — Ministry of Agriculture							
Ministry	26	7	262,982.07	200,000.00	82/72	200,000.00	1/73
Agriculture	27	23	378,627.91	30,000.00	64/72	50,000.00	1/73
				84,784.00	74/72	43,784.00	1/73
Lands	28	8	63,750.32				
Interior Development	29	4	1,293.31				
Capital	XIV	13	1,273,103.55				
		<u>55</u>	<u>1,969,757.16</u>	<u>264,784.00</u>		<u>273,784.00</u>	
XVI — Ministry of Mines and Forests							
Ministry	30	2	12,799.62				
Forests	31	6	6,660.47				
Geological Surveys and Mines	32	2	7,014.76				
Capital	XVI	3	88,918.18	10,697.73	87/72	20,000.00	1/73
		<u>12</u>	<u>115,393.03</u>	<u>10,697.73</u>			
XVII — Ministry of Trade	33	1	15,500.50				
		<u>1</u>	<u>15,500.50</u>				
XVIII — Ministry of Communications							
Post Office	35	4	49,210.99				
Civil Aviation	37	7	38,458.08				
Capital	XVIII	3	93,348.81				
		<u>14</u>	<u>181,017.88</u>				
XIX — Ministry of Works, Hydraulics and Supply							
Establishment	38	10	563,601.77				
Annually Recurrent	39	20	1,801,031.13				
XIX — Capital	XIX	13	403,697.00	79,524.94	90/72	166,000.00	1/73
				124,000.00	91/72	124,000.00	1/73
XX — I.B.R.D./I.D.A. Projects	XX	2	1,910,851.48	700,000.00	92/72	700,000.00	1/73

**APPENDIX B (CONT'D)**  
**SUMMARY OF EXCESSES ON SUBHEADS - 1972**

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial	Paper
						Amount	No.
			\$	\$		\$	
XXA - L.B.R.D./I.D.A. Projects	XXA	1	2,224.84				
		<u>46</u>	<u>4,681,386.22</u>	<u>903,524.94</u>		<u>990,000.00</u>	
XXI - Ministry of Education Ministry Primary, Multilateral and Secondary Schools Practical Instruction Centres Government Training College (Pre-Service Teacher Training Programmes) Technical Institute Georgetown Carnegie School of Home Economics Queens College Bishops High School Anna Regina Secondary School Berblie High School Technical Institute, New Amsterdam Capital	40	10	16,865.88				
		42	2	19,418.28			
		43	2	73,320.09			
		44	1	965.40			
		45	6	97,926.62			
		46	1	137.10			
		47	3	1,000.75			
		48	3	6,814.72			
		49	1	29.48			
		50	1	431.70			
		51	4	8,538.14			
		XXI	4	3,147.88			
		<u>38</u>		<u>228,011.01</u>			
		XXIII - Ministry of Health Ministry Medical Bacteriological Hospital and Dispensaries etc. Analyst Capital	52	6	22,458.66		
53	4			12,245.77			
54	1			74.27			
56	9			174,230.06			
57	1			767.84			
XXIII	3			1,628.39			
<u>24</u>		<u>211,404.99</u>					
XXIV - Ministry of Housing and Reconstruction Ministry Town and Country Planning Capital	59	3	28,728.79				
		60	2	2,515.47	2,457.54	89/72	14,000.00
		XXIV	1	139.20			
		<u>6</u>		<u>31,383.46</u>	<u>2,457.54</u>		
XXV - Ministry of Labour and Social Security Ministry Social Assistance	61	4	5,617.77				
		63	8	80,027.68			
		<u>12</u>		<u>85,645.45</u>			



**APPENDIX B (CONT'D)**  
**SUMMARY OF EXCESSES ON SUBHEADS — 1972**

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances	Approved by National Assembly
		No. of Subheads	Total Amount		
XXVI — Ministry of Finance Ministry Accountant General	64		\$ 23,627.66		\$
	65	13	100,580.90	2,980.78)	3,500.00 1/73
Customs and Excise Inland Revenue Pensions and Gratuities Revision of Wages, Salaries and Related Payments Capital	66	2	32,905.74	395.91)	500.00
	67	3	72,817.09	9,558.76)	13,764.00
	69	3	25,089.38	1,339.69)	1,600.00
Not Stated — Ministry of Co- operatives and Community Development	71	1	889.10		
	XXVI	2	1,117,570.21		
		28	1,373,574.08	46,875.14	51,964.00
	72	1	18.55		
		1	18.55		
<b>TOTAL</b>		<b>338</b>	<b>11,823,146.37</b>	<b>1,295,510.75</b>	<b>1,425,642.00</b>

APPENDIX B (CONT'D)  
SUMMARY OF EXCESSES ON SUBHEADS — 1973

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial	Paper
						Amount	No.
			\$	\$		\$	
I — President	1	<u>1</u>	15,683.61				
		<u>1</u>	<u>15,683.61</u>				
II — Judiciary Supreme Court of Judicature Magistrates	2 3	4 4	361,627.05 76,494.89				
		<u>8</u>	<u>438,121.94</u>				
III — Parliament	4	3	50,004.49	2,222.98	76/73	4,293.00	1/74
		<u>3</u>	<u>50,004.49</u>	<u>2,222.98</u>			
IV — Other Services not under Ministerial Control Ombudsman Public Prosecution	6 8	4 1	4,732.70 10,885.20				
		<u>5</u>	<u>15,615.90</u>				
V — Prime Minister — Office of the Prime Minister	9	5	21,418.96	235.78	20/73	2,000.00	1/74
Guyana Defence Force Capital	10 V	1 1	1,065,148.88 54.02				
		<u>7</u>	<u>1,086,621.85</u>	<u>235.78</u>			
VII — Ministry of Public Corporations Ministry	12	2	4,275.89				
		<u>2</u>	<u>4,275.89</u>				
VIII — Public Service Ministry Capital	13 VIII	1 1	5.67 29,734.77				
		<u>2</u>	<u>29,740.34</u>				
IX — Ministry of External Affairs Ministry Capital	14 IX	8 2	452,386.40 24,066.41				
		<u>10</u>	<u>476,451.81</u>				
X — Attorney General Attorney General Official Receiver Deeds Registry	15 16 17	3 2 1	215,991.10 7,407.95 14,308.59				
		<u>6</u>	<u>237,707.64</u>				

**APPENDIX B (CONT'D)**  
**SUMMARY OF EXCESSES ON SUBHEADS - 1973**

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly		
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial Paper		
						Amount	No.	
			\$				\$	
XI - Ministry of Information and Culture								
Ministry	18	16	232,061.25	52,107.52	67,76/73	59,268.00	1/74	
Capital	XI	2	116,012.88	114,971.88	77/73	132,180.00		
		17	348,064.13	166,479.40		185,448.00		
XII - Ministry of Home Affairs								
Ministry	19	4	92,544.95	7,000.00	84/73	7,000.00	1/74	
Police	20	15	897,833.75					
Prisons	21	6	37,066.56					
Registration and Elections	23	2	75,702.77					
Probation and Welfare Service	24	2	2,104.74					
Registration, Birth etc.	25	1	4,990.55					
Capital	XII	5	28,521.58					
		35	1,198,764.90	7,000.00				
XIII - Ministry of Local Government								
	26	2	100,907.99					
		2	100,907.99					
XIV - Ministry of National Development and Agriculture								
Ministry	27	5	260,039.21					
Agriculture	28	17	1,718,859.04					
Lands	29	5	156,025.61					
Interior Development	30	5	137,581.05					
Land Development	31	2	255,418.94					
Capital	XIV	19	3,623,847.24	484,500.00	87/73	484,500.00	1/74	
		53	6,151,771.09	484,500.00				
XV - Ministry of National Development and Agriculture								
IBRD/IDA Projects	XV	1	5,282.50					
		1	5,282.50					
XVI - Ministry of Mines and Forest								
Ministry	32	6	188,696.26					
Capital	XVI	2	43,458.16	43,458.16	62,85/73	74,000.00	1/74	
		8	232,154.42	43,458.16				
XVII - Ministry of Economic Development								
Ministry	33	10	85,678.07	29,797.00	82,83/73	29,797.00	1/74	
Capital	XVII	3	12,247.49					
		13	97,925.56	29,797.00				

APPENDIX B (CONT'D)  
SUMMARY OF EXCESSES ON SUBHEADS — 1973

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial Paper	
						Amount	No.
XVIII — Ministry of Works and Communications (Communications)			\$	\$		\$	
Ministry	34	5	2,120.71				
Post Office	35	8	520,994.49	13,037.84	66,74/73	18,000.00	1/74
Transport and Harbours Department	36	1	1,608,839.52				
Civil Aviation	37	4	32,965.13				
		<u>16</u>	<u>2,164,919.85</u>	<u>13,037.84</u>			
XIX — Ministry of Works and Communications (Works)							
Establishment	38	11	2,361,014.62				
Annually Recurrent	39	14	3,956,490.68				
Capital	XIX	17	2,108,476.95				
		<u>42</u>	<u>8,425,982.25</u>				
XX — Ministry of Works and Communications (Works)							
First Sea Defence Project	XX	2	178,759.76				
XXI — Ministry of Works and Communications (Works) IBRD/IDA							
Second Sea Defence Project	XXI	2	380,461.28				
XXII — Ministry of Education							
Ministry	40	7	281,481.85				
In Service Teacher Training Programme	41	1	4,627.81				
Primary, Multilateral and Secondary Schools	42	2	1,680,129.34				
Technical Institute Georgetown	45	4	62,110.16				
Carnegie School of Home Economics	46	1	1,026.55				
Queens College	47	1	17.40				
Bishops' High School	48	3	8,607.55				
Berbice High School	50	1	370.19				
Technical Institute New Amsterdam	51	1	2,847.24				
Capital	XXII	5	241,154.69				
XXIII — Ministry of Education IBRD/IDA Projects	XXIII	2	1,255,676.97				
		<u>28</u>	<u>5,538,049.75</u>				

**APPENDIX B (CONT'D)**  
**SUMMARY OF EXCESSES ON SUBHEADS — 1973**

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial Amount	Paper No.
XXIV — Ministry of Health							
Ministry	52	8	79,194.49				
Medical	53	8	33,545.59				
Bacteriological	54	4	20,518.31	1,426.00	79/73	2,216.00	1/74
X-Ray	55	2	9,281.68				
Hospitals and Dispensaries etc.	56	14	1,183,033.54	93,798.54	70/73	100,000.00	1/74
Capital	XXIV	2	804.09				
		<u>38</u>	<u>1,326,317.64</u>	<u>95,224.54</u>		<u>102,216.00</u>	
XXV — Ministry of Housing and Reconstruction							
Ministry	59	6	48,242.67	10,658.86	64,65/73	35,000.00	1/74
Town and Country Planning	60	2	3,482.45				
Capital	XXV	3	49,014.88				
		<u>11</u>	<u>100,740.00</u>	<u>10,658.86</u>			
XXVI — Ministry of Co-operatives and Community Development							
Ministry	61	4	82,484.65				
Capital	XXVI	1	1,380,504.93	501,461.00	81/73	501,461.00	1/74
		<u>5</u>	<u>1,462,989.58</u>	<u>501,461.00</u>			
XXVII — Ministry of Labour and Social Security							
Ministry	62	4	31,113.74				
		<u>4</u>	<u>31,113.74</u>				
XXVIII — Ministry of Trade							
Ministry	65	3	10,259.35				
		<u>3</u>	<u>10,259.35</u>				
XXIX — Ministry of Finance							
Ministry	66	5	30,859.46				
Accountant General	67	6	57,488.96	3,489.45	80/73	4,000.00	1/74
Customs and Excise	68	2	194,917.35	3,786.80	72/73	5,000.00	1/74
Inland Revenue	69	4	152,701.31				
Post Office Savings Bank	70	1	955.24				
Pensions and Gratunities	71	4	36,587.25	19,155.20	78/73	28,790.00	
Revision of Wages, Salaries and Related Payments	73	2	25,501.02				
Capital	XXIX	2	1,265,962.61				
		<u>26</u>	<u>1,764,932.20</u>	<u>20,381.45</u>		<u>37,790.00</u>	
<b>TOTAL</b>		<u>349</u>	<u>29,813,019.46</u>	<u>1,374,457.01</u>		<u>1,481,505.00</u>	

**APPENDIX B (CONT'D)**  
**SUMMARY OF EXCESSES ON SUBHEADS — 1974**

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial	Paper
						Amount	No.
			\$			\$	
I — President	1	<u>1</u>	3,017.54				
		<u>1</u>	<u>3,017.54</u>				
II — Judiciary							
Supreme Court of	2	7	11,278.44	7,048.39	105/74	9,000.00	2/75
Judicature	3	6	10,449.29	6,451.67	109	9,352.00	2/75
Magistrates					104/74		
		<u>12</u>	<u>26,721.73</u>	<u>13,500.06</u>		<u>18,852.00</u>	
III — Parliament	4	<u>4</u>	<u>14,706.52</u>	<u>14,640.42</u>	89/74	17,571.00	2/75
IV — Other Services not under Ministerial Control							
Audit	5	<u>1</u>	26.94				
Ombudsman	6	<u>3</u>	1,969.52	100.00	95/74	100.00	2/75
Public and Police Service Commissions	7	<u>1</u>	261.69				
Public Prosecutions	8	<u>2</u>	1,233.43	500.00	112/74	500.00	2/75
		<u>7</u>	<u>3,484.98</u>	<u>600.00</u>			
V — Prime Minister Office of the Prime Minister and Cabinet							
Guyana Defence Force	9	5	30,689.55	27,585.07	96/74	50,000.00	2/75
Capital	10	1	471,898.34				
	V	1	4,692.10				
		<u>7</u>	<u>506,779.99</u>	<u>27,585.07</u>			
VI — Ministry of Parliamentary Affairs	11	<u>3</u>	7,091.86				
		<u>3</u>	<u>7,091.86</u>				
VII — Ministry of Public Corporations	12	<u>1</u>	121.99				
		<u>1</u>	<u>121.99</u>				
VIII — Public Service Ministry	13	2	4,128.91	287.96	77/74	400.00	2/75
Capital	VIII	1	12,977.23				
		<u>3</u>	<u>17,106.14</u>	<u>287.96</u>			
IX — Ministry of Foreign Affairs	14	<u>2</u>	181,454.20				
		<u>2</u>	<u>181,454.20</u>				
X — Attorney General							
Attorney General	15	2	198.30				
Official Receiver	16	2	301.88				
Deeds Registry	17	1	152.80				
		<u>5</u>	<u>652.98</u>				

**APPENDIX B (CONT'D)**  
**SUMMARY OF EXCESSES ON SUBHEADS — 1974**

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly		
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial Amount	Paper No.	
			\$	\$		\$		
XI — Ministry of Information and Culture Ministry	18	10	93,508.37	7,052.81	93/74	10,463.00	2/75	
		<u>10</u>	<u>93,508.37</u>	<u>7,052.81</u>				
XII — Ministry of Home Affairs Ministry Police  Prisons Fire Protection Services Registration and Elections Probation and Welfare Services Capital	19	4	30,662.44	2,422.38	97/74	3,000.00	2/75	
	20	13	279,505.40	185,771.19	75,82,97)	287,977.00	2/75	
					98,99/74)			
	21	7	30,611.53	14,328.13	87/74	35,328.00	2/75	
	22	1	8,938.58					
	23	1	2,826.90					
	24	7	27,484.90					
	XII	1	36,088.27					
			<u>34</u>	<u>436,118.02</u>	<u>202,521.70</u>		<u>326,305.00</u>	
	XIII — Ministry of Agriculture Ministry Agriculture Lands Interior Development Land Development Capital IBRD/IDA Project Capital	26	4	285,480.75				
	27	24	1,431,420.63					
	28	7	117,011.25					
	29	6	235,981.36					
	30	4	149,232.64					
XIII	8		2,824,123.16					
	XVI	2	160,992.41					
		<u>55</u>	<u>5,198,242.20</u>					
XVII — Ministry of Regional Development	31	4	35,029.74					
		<u>4</u>	<u>35,029.74</u>					
XVIII — Ministry of Energy and Natural Resources Capital	32	8	134,049.90					
	XVIII	2	51,083.27	45,863.40	114/74	47,000.00	2/75	
		<u>10</u>	<u>185,133.17</u>	<u>45,863.40</u>				
XIX — Ministry of Economic Development	33	2	3,560.67					
		<u>2</u>	<u>3,560.67</u>					
XX — Ministry of Works and Communications (Communications) Communications Post Office  Capital	34	4	17,401.09	14,910.55	109/74	23,126.00	2/75	
	35	9	379,679.28	19,235.00	110/111/74	19,235.00	2/75	
	XX	3	1,737,003.57					
		<u>16</u>	<u>2,134,083.91</u>	<u>34,145.55</u>		<u>42,361.00</u>		

**APPENDIX B (CONT'D)**  
**SUMMARY OF EXCESSES ON SUBHEADS - 1974**

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial	Paper
						Amount	No.
			\$	\$		\$	
XXI - Ministry of Works and Communications (Works) Establishment	38	6	134,426.78				
Annually Recurrent	39	12	1,259,472.92				
Capital	XXI	6	2,391,910.19				
		<u>24</u>	<u>\$3,725,209.89</u>				
XXIII - Ministry of Education							
Ministry	40	8	285,014.97				
Primary, Multilateral and Secondary Schools	42	3	421,867.48				
Practical Instruction Centres	43	1	1,802.35				
Government Training College and Pre-Service Teacher Training Programme	44	1	62.88				
Technical Institute Georgetown	45	2	251.16				
Carnegie School of Home Economics	46	3	17,054.25	16,691.93	83/74	<u>24,312.00</u>	2/75
Queens College	47	3	12,283.79				
Bishops' High School	48	1	9,159.81				
Technical Institute New Amsterdam	51	1	1,205.46				
Curriculum Development Unit	53	1	507.83				
Capital	XXIII	3	862.32				
IBRD/IDA Project	XXIV	1	948,580.29				
		<u>28</u>	<u>1,698,652.09</u>	<u>16,691.93</u>			
XXV - Ministry of Health							
Medical	55	10	123,023.85	89,586.34	107/74	<u>93,124.00</u>	2/75
Bacteriological	56	4	13,417.11				
X-Ray	57	2	32,953.52				
Hospital and Dispensaries etc.	58	2	33,189.90				
Analyst	59	5	67,221.57				
Palms	60	1	115.94				
	61	1	35.82				
		<u>25</u>	<u>269,957.71</u>	<u>89,586.34</u>			
XXVI - Ministry of Housing and Reconstruction							
Capital	62	4	53,936.72				
	XXVI	1	393.67				
		<u>5</u>	<u>54,269.39</u>				
XXVII - Ministry of Co-ops and National Mobilisation							
	64	2	63,560.65	52,237.10	108/74 113/74	104,000.00 <u>16,097.00</u>	2/75
						<u>120,097.00</u>	



**APPENDIX B (CONT'D)**  
**SUMMARY OF EXCESSES ON SUBHEADS — 1974**

Service	Head	Excesses on Subheads		Excess Expenditure covered by Contingencies Fund Advances		Approved by National Assembly	
		No. of Subheads	Total Amount	Amount	Warrant No.	Financial Amount	Paper No.
XXVIII — Local Government	65	4	\$ 60,113.23	\$ 58,867.43	115/74	\$ 107,793.00	2/75
		4	60,113.23	58,867.43			
XXIX — Ministry of Labour and Social Security	68	2	10,551.26				
		2	10,551.26				
XXX — Ministry of Trade	69	4	856,140.93	855,195.50	91/74	1,500,000.00	2/75
		4	856,140.93	855,195.50			
XXXI — Ministry of Finance Ministry	70	4	8,945.08	6,727.55	84,86,106/74	26,500.00	2/75
		Accountant General	71	4	69,909.08	67,687.29	80,101/74
Inland Revenue	73	5	80,297.15	42,838.97	74,75,90/74	61,356.00	2/75
Post Office Saving Bank	74	1	11,600.45				
Pension and Gratuities	75	5	148,425.46				
Revision of Wages, Salaries and Related Payments	77	1	106,756.89	1,000.00	85/74	1,000.00	2/75
Capital	XXXI	2	56,003.97	56,003.97	71,78/74	92,215.00	2/75
		22	481,947.08	174,257.78		299,278.00	
Ministry of National Development and Agriculture — Hydraulics	78	2	306,753.68	295,388.00	102/74	295,388.00	2/75
		2	306,752.68	295,388.00			
Ministry of Education, Probation and Welfare Service	79	6	1,932.52	738.90	69/74	8,000.00	2/75
		6	1,932.52	738.90			
<b>TOTAL</b>		<b>300</b>	<b>16,375,901.38</b>	<b>1,889,159.95</b>		<b>2,961,044.00</b>	

APPENDIX C  
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972  
SUMMARY

Head	Amount \$
2. Supreme Court of Judicature . . . . .	9,765.54
3. Magistrates . . . . .	8,455.88
7. Public and Police Service Commission . . . . .	324.12
9. Office of the Prime Minister and Cabinet . . . . .	44,464.50
10. Office of the Prime Minister Defence Force . . . . .	167,168.54
DIVISION V – PRIME MINISTER	
	300.00
11. Public Service Ministry . . . . .	1,045.84
DIVISION VI – PUBLIC SERVICE MINISTRY	
	448.83
14. Economic Development . . . . .	109,724.00
DIVISION IX – ECONOMIC DEVELOPMENT	
	5,263.21
15. Attorney General . . . . .	20,347.03
17. Deeds Registry . . . . .	74.13
18. Ministry of Information and Culture . . . . .	13,190.00
19. Ministry of Home Affairs . . . . .	166,607.19
20. Ministry of Home Affairs – (Police) . . . . .	23,406.44
21. Ministry of Home Affairs – (Prisons) . . . . .	21,973.52
22. Ministry of Home Affairs – (Fire Protection Services) . . . . .	3,056.50
23. Ministry of Home Affairs – (Registration and Elections) . . . . .	189.15
24. Ministry of Home Affairs – (Probation and Welfare) . . . . .	2,486.82
25. Ministry of Local Government . . . . .	219.06
26. Ministry of Agriculture . . . . .	15,972.59
DIVISION XIV – AGRICULTURE	
	111,066.58
27. Ministry of Agriculture . . . . .	20,879.06
DIVISION XV – AGRICULTURE	
	16.88
28. Lands . . . . .	305.46
29. Interior Development . . . . .	2,588.35
32. Mines and Forest . . . . .	43.84
33. Ministry of Trade . . . . .	3,759.06
34. Ministry of Communications . . . . .	114,029.83
35. Ministry of Communications – Post Office . . . . .	407,400.22
37. Ministry of Communications – Civil Aviation . . . . .	977.04

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**  
**SUMMARY**

	<b>DIVISION XVIII – MINISTRY OF COMMUNICATIONS</b>	<b>9,706.08</b>
38.	Ministry of Works, Hydraulics & Supply (Establishment) . . . . .	69,002.79
39.	Ministry of Works, Hydraulics & Supply – (Annually Recurrent) . . . . .	187,949.57
	<b>DIVISION XIX – MINISTRY OF WORKS, HYDRAULICS &amp; SUPPLY</b>	<b>296,866.76</b>
	<b>DIVISION XXA – MINISTRY OF WORKS &amp; HYDRAULICS – IBRD/IDA</b>	<b>3,352.86</b>
40.	Ministry of Education . . . . .	5,105.10
41.	Ministry of Education – In-Service Teachers . . . . .	1,232.20
42.	Ministry of Education – Primary, Multilateral and Secondary Schools . . . . .	86,057.45
43.	Ministry of Education – Practical Instruction Centres . . . . .	5,450.65
44.	Ministry of Education – Pre-Service Teachers . . . . .	751.20
45.	Ministry of Education – Technical Institutes . . . . .	555.51
47.	Ministry of Education – Queens College . . . . .	1,985.00
48.	Ministry of Education – Bishops' High School . . . . .	190.94
49.	Ministry of Education – Anna Regina Multilateral . . . . .	458.41
50.	Ministry of Education – Barbice High School . . . . .	1,523.23
51.	Ministry of Education – New Amsterdam Technical Institute . . . . .	13,481.13
	<b>DIVISION XXI – MINISTRY OF EDUCATION</b>	<b>131.51</b>
52.	Ministry of Health – . . . . .	3,388.35
53.	Ministry of Health – Medical . . . . .	44,553.43
54.	Ministry of Health – Bacteriological . . . . .	2,118.15
55.	Ministry of Health – X-ray . . . . .	257.71
56.	Ministry of Health – Hospital & Dispensaries . . . . .	222,530.21
57.	Ministry of Health – Analyst . . . . .	164.62
58.	Ministry of Health – Registration, Immigration, Births etc. . . . .	385.20
	<b>DIVISION XXII – MINISTRY OF HEALTH</b>	<b>6,069.65</b>
59.	Ministry of Housing & Reconstruction . . . . .	20,492.95
60.	Ministry of Housing & Reconstruction – Town and Country Planning . . . . .	62.24
	<b>DIVISION XXIV – HOUSING &amp; RECONSTRUCTION</b>	<b>4,092.39</b>
61.	Co-operatives and Community Development . . . . .	6,679.26
	<b>DIVISION IX – CO-OPERATIVES &amp; COMMUNITY DEVELOPMENT</b>	<b>19,578.66</b>
62.	Ministry of Labour & Social Security . . . . .	3,045.45
63.	Ministry of Labour & Social Security – Social Assistance . . . . .	1,526.10

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**  
**SUMMARY**

		31.30
	<b>DIVISION XXV - LABOUR AND SOCIAL SECURITY</b>	
64.	Ministry of Finance            ...            ...	132.90
65.	Ministry of Finance - Accountant General    ...            ...	214.99
66.	Ministry of Finance - Customs and Excise    ...            ...	21,934.50
67.	Ministry of Finance - Inland Revenue        ...            ...	61.24
71.	Ministry of Finance - Revision of Wages and Salaries    ...            ...	35.15
		<u>\$2,317,595.45</u>

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings	Excesses	Savings	Excesses
	\$	\$	\$	\$	\$
<b>HEAD 2 - SUPREME COURT OF JUDICATURE</b>					
S.H. 3 - Telephone Allowances	471.89		212.13		684.02
4 - Transport & Travelling	72.32	1,428.25		1,355.93	
5 - Miscellaneous	10.80		521.92		532.72
6 - Telephones	8,617.74	4,050.05			4,567.69
8 - Uniforms	461.95		536.55		997.90
9 - Expenses of Jurors	191.44		3,375.62		3,507.06
	<u>9,765.54</u>				
<b>HEAD 3 - MAGISTRATES</b>					
S.H. 2 - Transport & Travelling	576.72		7,277.31		7,854.03
3 - Miscellaneous	98.65	384.75		286.10	
4 - Telephones	4,054.33	2,074.29			1,980.04
6 - Uniforms	77.70	281.06		203.36	
8 - State Witnesses Expenses	2,861.73	7,141.58		4,279.85	
12 - Rice Assessment Tribunal	542.55	3,942.13		3,399.58	
15 - Fees to Rural Constables executing warrants	96.75	41,245.75		41,149.00	
16 - N.I.S.	147.45	5,510.95		5,363.50	
	<u>6,455.88</u>				
<b>HEAD 7 - PUBLIC &amp; POLICE SERVICE SERVICE COMMISSION</b>					
S.H. 2 - Provision for Travelling Expenses of Chairman & members	324.12	1,325.25		1,001.13	
<b>HEAD 9 - OFFICE OF THE PRIME MINISTER</b>					
S.H. 2 - Transport & Travelling	84.00		5,792.71		5,876.71
Transport & Travelling	460.58				460.58
3 - Miscellaneous	1,649.92	2,299.41			2,118.56
	2,768.05				
4 - Telegrams	6.75	1,378.00		1,371.25	
5 - Telephones	53,746.71		1,145.84		34,892.55
6 - Library & Publications	570.40	4,221.62		3,651.22	
7 - Training Expense	4.90	4,051.98		4,047.08	
8 - Government Entertainment	1,636.34				
	2,584.20	3,970.46			300.08
15 - Official Entertainment	565.62	47.93			517.69
27 - National Insurance Scheme	337.03		36,383.40		36,720.43
	<u>44,464.50</u>				
<b>HEAD 10 - OFFICE OF THE PRIME MINISTER - GUYANA DEFENCE FORCE</b>					
S.H. 2 - Other Expenditure	167,168.54	624,148.73		456,980.19	
<b>DIVISION V - PRIME MINISTER</b>					
S.H. 1 - Purchase of Equipment	500.00	67,085.51		66,785.51	

**APPENDIX C (CONTD)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 11 — PUBLIC SERVICE MINISTRY</b>					
S.H. 4 — Telephones	1,000.00	588.88			411.12
7 — Restructuring of the Public Service	45.84	16,994.39		16,938.65	
	<u>1,045.84</u>				
<b>DIVISION VI — PUBLIC SERVICE MINISTRY</b>					
S.H. 1 — Conditional Scholarships and Training Courses	418.85	183,406.58		182,987.73	
<b>HEAD 14 — MINISTRY OF ECONOMIC DEVELOPMENT</b>					
S.H. 2 — Transport & Travelling	323.82	3,060.68		2,736.86	
3 — Miscellaneous	411.69		2,359.88		2,971.57
5 — Telephones	21,416.04	735.48			20,680.56
6 — Library & Publications	53.50	1,126.13		1,072.63	
16 — Preparation of new D.P.	6.50	9,272.37		9,265.87	
20 — Maintenance & Operation of Vehicles	308.77	1,329.44		1,020.67	
22 — Scheme for Remigration of Guyanese	71,156.68		2,859.06		74,015.74
24 — National Insurance Scheme	2,840.90	1,607.15			1,233.75
25 — Preparation of Consumer Price Index	420.00	450.00		30.00	
26 — Rental and Maintenance of Equipment	2,492.95	13,650.00		16,142.95	
28 — Statistical Surveys (Provision not made)	7,960.67				
	271.40	27,918.88		19,686.81	
31 — Agricultural Statistics Population Census (Provision not made)	313.58				
	31.60	55,698.00		55,366.40	
	1,682.90				1,682.90
	<u>109,721.00</u>				
<b>DIVISION IX — MINISTRY OF ECONOMIC DEVELOPMENT</b>					
S.H. 8 — Community Development Projects	14.70		24,666.25		24,680.95
10 — Specialist Assistance	5,248.51		52,468.10		57,716.61
	<u>5,263.21</u>				
<b>HEAD 15 — ATTORNEY GENERAL</b>					
S.H. 5 — Telephones	20,347.03	1,273.74			19,073.29
<b>HEAD 17 — (ATTORNEY GENERAL) DEEDS REGISTRY</b>					
S.H. 2 — Transport and Travelling	11.63		25.29		36.92
3 — Miscellaneous	62.50		197.38		259.88
	<u>74.13</u>				
<b>HEAD 18 — MINISTRY OF INFORMA- TION AND CULTURE</b>					
S.H. 20 — History & Culture	13,190.00		23,950.10		37,140.10

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 19 - MINISTRY OF HOME AFFAIRS</b>					
S.H. 2 - Transport & Travelling	257.19		1,148.43		4,405.62
3 - Miscellaneous	254.58	411.23		156.65	
5 - Telephones	165,801.02	57,977.50			107,823.52
15 - N.I.S.	294.40	842.40		548.00	
	<u>166,607.19</u>				
<b>HEAD 20 - MINISTRY OF HOME AFFAIRS (POLICE)</b>					
S.H. 3 - Transport & Travelling	17,289.07	55,189.35		37,900.28	
4 - Miscellaneous	356.25	404.31		48.06	
5 - Lighting	670.14	1,153.29		483.00	
6 - Ammunition, Arms & Equipment	14.00	37,800.22		37,786.22	
8 - Uniforms	212.10		62,198.60		62,410.70
9 - Maintenance of Compounds	16.32	404.48		388.16	
11 - Prisoners' Rations	320.00		1,278.76		1,598.76
13 - Maintenance & Operation of Air, Land and Water Transport	1,332.60	3,512.35		2,179.75	
15 - Furniture & Bedding	194.35	2,469.27		2,335.02	
16 - Medical Expenses	1,464.15	938.15			526.00
17 - Maintenance of Mounts and Saddlery	25.94	1,218.11		1,192.17	
19 - Court Expenses	813.46	4,069.96		3,256.49	
21 - Rural Constables	140.66	26,115.08		25,974.42	
32 - Maintenance of Dogs	65.40	2,226.23		2,160.83	
33 - Maintenance of Communication Equipment	9.00		3,455.36		3,464.36
35 - Training	17.60	628.23		610.65	
36 - Road Traffic Education	605.50	4,375.87		3,770.37	
	<u>23,486.44</u>				
<b>HEAD 21 - MINISTRY OF HOME AFFAIRS (PRISONS)</b>					
S.H. 2 - Transport & Travelling	1,891.02		139.30		2,030.32
5 - Fuel, Light and sanitation	873.75	5,318.52		4,444.77	
12 - Clothing, bedding & Equipment	1,086.70		312.82		1,399.52
15 - Farms	8,960.00	1,745.54			7,214.46
18 - Maintenance & Operation of Land & Water Transport	69.00	6,179.14		6,110.14	
19 - Prison Industries	3.00	593.55		590.55	
25 - N.I.S.	9,090.05	1,273.80			7,816.25
	<u>21,973.52</u>				
<b>HEAD 22 - MINISTRY OF HOME AFFAIRS (FIRE PROTECTION SERVICES)</b>					
S.H. 7 - Maintenance and Operation of Land and Water Transport	234.70	18,854.14		18,619.44	
12 - N.I.S.	2,821.80		200.20		3,022.00
	<u>3,056.50</u>				

APPENDIX C (CONT'D)  
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 23 - MINISTRY OF HOME AFFAIRS (REGISTRATION AND ELECTIONS)</b>					
S.H. 2 - Transport and Travelling	29.05	3,231.28		3,202.23	
4 - National Registration	135.10	5,416.30		5,281.20	
5 - National Elections	26.00	4,855.60		4,830.60	
	<u>189.15</u>				
<b>HEAD 24 - MINISTRY OF HOME AFFAIRS - PROBATION AND WELFARE</b>					
S.H. 2 - Transport and Travelling	248.88		1,107.02		1,355.90
9 - Miscellaneous	187.00	288.75		101.75	
5 - Dietary	557.08	3,339.77		2,782.69	
9 - Workshop-tools, Appliances and Materials	41.51	2,468.53		2,427.02	
10 - Bakery	74.09	2,361.72		2,287.63	
11 - Arable farms	44.66	51.75		7.09	
18 - Maintenance of Koker	174.60	460.00		285.40	
20 - N.I.S.	1,159.00	2,209.25		1,050.25	
	<u>2,486.82</u>				
<b>HEAD 25 - MINISTRY OF LOCAL GOVERNMENT</b>					
S.H. 1 - Personal Emoluments	7.20	69,027.26		69,020.06	
2 - Transport and Travelling	88.05	13,336.07		13,248.02	
8 - Water Transport	10.10	1,922.64		1,912.54	
10 - Miscellaneous Expenses County and Rest Houses	115.71	484.67		370.96	
	<u>219.06</u>				
<b>HEAD 26 - MINISTRY OF AGRICULTURE</b>					
S.H. 3 - Miscellaneous	400.84	1,156.95		756.11	
5 - Telephones	15,571.75		3,904.64		19,476.59
	<u>15,972.59</u>				
<b>HEAD DIVISION XIV - AGRICULTURE</b>					
S.H. 10 - New Amsterdam Fish Centre	141.36				141.36
14 - Guyana School of Agriculture	32.30		32.30		64.60
15 - Development of Beef, Cattle and other livestock	54,794.47	3,123.94			51,670.53
16 - Diversification and Development of Agriculture	2,894.48	5,202.56		3,308.08	
22 - Soesdyke Linden Land Development Project	11,037.08	19,280.37		8,243.29	
23 - Development of Matthews' Ridge/Arakaka/Port Kaituma	20,679.29	702,118.96		681,439.67	
26 - Guyana Marketing Corporation	1,414.25	643,077.36		641,077.36	
28 - Plant Quarantine Stations	5,448.73	5,665.25		216.52	
29 - Assistance to Agriculture Development Activities	2,109.26	180,977.06		178,867.80	
32 - Topographic Surveys	255.54	1,495,836.04		1,495,580.50	
33 - Photogeological Surveys of Southern Guyana	267.80		129.00		396.80



**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
36 -- Survey Buildings	288.50		873.33		1,161.83
38 -- Extension Services	749.16	36,747.08		35,997.92	
39 -- Amerindian Development	5,847.02	70,699.97		64,852.95	
40 -- Hinterland Development	5,107.34				5,107.34
	<u>111,066.58</u>				
<b>HEAD 27 -- MINISTRY OF AGRICULTURE</b>					
S.H. 2 -- Transport and Travelling	1,068.98		29,212.31		30,278.29
3 -- Miscellaneous	77.10		8,454.89		8,531.99
5 -- Water Transport	127.00	4,124.52		3,997.52	
7 -- Botanic Gardens	1,092.52		9,055.77		4,148.29
8 -- Government Gardens and Grounds	117.34		19,745.40		19,862.74
9 -- Purchase, Production and Distribution of seeds and plants	283.69	2,784.06		2,500.37	
10 -- Production of cereals and Pulses etc.	46.84		12,131.57		12,178.41
11 -- Central Agricultural Station -- Mon Repos	2,404.09		29,880.29		32,284.38
12 -- Maintenance of District Offices, Demonstration Stations, Offices and Nurseries	130.40		162.17		292.57
14 -- Extension Services	969.37		1,278.11		2,347.48
15 -- Veterinary Preventive Measures	6,563.45		36,263.34		42,826.79
17 -- Agricultural Economic Survey	102.94	692.84		589.90	
18 -- Artificial Insemination Service	2,998.57	3,838.75		840.18	
19 -- Cost of investigation of insects affecting stores, rice and paddy	128.86	5,496.18		5,367.32	
20 -- Fisheries Division (Inland)	22.00	262.15		240.15	
21 -- Fisheries Division (Marine)	93.09		816.90		909.99
22 -- Agricultural Education in Primary School	4.50		411.05		415.55
24 -- Progressive Farmers Scheme	457.16	2,666.62		2,209.46	
25 -- Agricultural Stations, Maintenance & Operations	378.93		3,762.30		4,141.23
26 -- Animal Quarantine Station	1,393.98	516.57			877.31
27 -- Essequibo Estates	55.82		5,109.73		5,156.55
30 -- Black Bush Polder Land Development Scheme	786.40	18,151.18		17,364.78	
32 -- Mara Land Development Scheme	911.17	20,664.21		19,753.04	
34 -- Overwagt Land Develop- ment Scheme	120.40	6,231.04		6,110.64	
35 -- Cane Grave La Bonne Mere Maintenance of Agricultural Holding and Drainage and Irrigation works	187.83	5,149.57		4,961.74	
44 -- Refunds of revenue	29.00	22,883.29		22,854.29	
45 -- Farm Youth Training	49.02	9,304.39		9,255.37	
47 -- National Exhibition of Local Produce	281.61		38,742.21		39,023.82
	<u>20,879.06</u>				

APPENDIX C (CONT'D)  
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
DIVISION XV – MINISTRY OF AGRICULTURE & NATURAL RESOURCES: IBRD/IDA					
Projects Livestock Development					
S.H. 4 – Development Studies	16.88	208,972.94		208,956.06	
HEAD 28 – LANDS					
S.H. 2 – Travelling and Transport	37.00		1,682.31		1,719.31
3 – Miscellaneous	11.64	2,356.17		2,344.53	
11 – Land Surveyors' Examination	210.00		120.00		330.00
13 – Investigation of Applications for Lands	46.82		2,566.55		2,613.37
	<u>306.46</u>				
HEAD 29 – INTERIOR DEVELOPMENT					
S.H. 2 – Transport and Travelling	271.01	988.08		714.07	
6 – House Rent	422.00	232.91			189.06
12 – Amerindian Residence and Hostels – Wages of Caretakers etc.	28.90	7,419.14		7,395.24	
15 – Grants to Churches for services amongst Amerindians	1,250.00	2,392.20		1,142.20	
16 – Amerindian Welfare Scholarship, funds and books	618.44	828.04		209.60	
	<u>2,588.35</u>				
HEAD 32 – MINES AND FORESTS					
S.H. 4 – Geological Surveys and Mines Library & Publications	43.84		6,679.70		6,723.54
HEAD 33 – MINISTRY OF TRADE					
S.H. 18 – Conveyance of Foodstuff by air to Hinterland	3,759.06	9,652.35		5,893.29	
DIVISION XVIII – MINISTRY OF COMMUNICATIONS – COMMUNICATIONS					
HEAD 34 – MINISTRY OF COMMUNICATIONS					
S.H. 2 – Transport & Travelling	6.42	1,682.90		1,676.48	
3 – Miscellaneous	99.30	1,053.40		951.10	
4 – Telegrams	4.00	500.00		496.00	
5 – Telephones	110,126.11	3,759.83			105,366.28
10 – Contribution to Universal Postal Union	4,594.00	5,163.81		569.81	
	<u>\$ 114,829.83</u>				
HEAD 35 – MINISTRY OF COMMUNICATIONS – POST OFFICE					
S.H. 2 – Transport & Travelling	1,147.65	841.94			306.71
3 – Miscellaneous	744.63	606.47			138.16
4 – Telephones	27,825.09		5,360.35		33,185.94
5 – Lighting	159.21	25,682.30		25,543.09	
6 – Upkeep of Motor and Water Transport	1,245.52	7,021.66		6,778.33	

APPENDIX C (CONT'D)  
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
7 — Uniforms	350.75	4,059.28		3,708.53	
8 — Postal Training	310.85	5,596.73		3,285.88	
10 — Stores & Equipment	507.79		5,465.21		5,973.00
12 — Conveyance of Mails	374,372.78	69,709.76			304,663.02
13 — Commission to Stamp Vendors	65.19	9,608.87		9,543.68	
17 — Upkeep & Purchase of Bicycles	643.27	1,061.35		427.08	
21 — Philatelic Services	66.69	5,841.58		5,774.89	
	<u>407,408.22</u>				
HEAD 37 — MINISTRY OF COMMUNICATIONS — CIVIL AVIATION					
S.H. 3 — Miscellaneous	181.49	600.74		419.25	
7 — Maintenance — Air Traffic Services and Aeronautical Equipment	28.39	17,436.12		17,407.73	
13 — Maintenance and Operation of Aircraft	562.85		43.54		606.39
14 — Maintenance of Timahri International Airport	204.31		34,312.90		34,517.21
	<u>977.04</u>				
DIVISION XVII — MINISTRY OF COMMUNICATIONS					
S.H. 28 — Interior Airtrips	6,097.94	3,716.27			2,381.67
S.H. 34 — Canadian Aid Programme	3,608.14	6,404.28		2,796.14	
	<u>9,706.08</u>				
HEAD 38 — MINISTRY OF WORKS, HYDRAULICS AND SUPPLY (ESTABLISHMENT)					
S.H. 2 — Transport & Travelling	242.64	61,108.15		60,865.51	
3 — Miscellaneous	58.35	12,642.90		12,584.55	
7 — Maintenance and Operation of Vehicles	4,879.81		15,445.55		20,325.36
9 — Maintenance and Operation of Water Transport	127.35	5,916.41		5,789.06	
13 — Maintenance and Operation of Electrical Plants and Radio Equipment	6,131.09		84,234.91		90,366.00
15 — Repairs to Typewriters and Adding Machines	45.50	5.20			40.30
16 — Hydrographic Surveys	1,915.40		6,655.24		8,570.64
17 — Engineering Surveys	411.57	14,574.62		14,163.05	
22 — Remuneration of Project Co-ordinators	190.00	3,681.89		3,491.89	
23 — Uniforms	140.00	40.10			99.90
24 — Public Printing	43,925.27		95,553.59		138,678.86
25 — Advertisements	8,293.21		2,339.12		10,632.33
26 — Central Stationery Store	3,242.60		85,768.53		89,031.43
	<u>69,002.79</u>				
HEAD 39 — MINISTRY OF WORKS, HYDRAULICS AND SUPPLY (ANNUALLY RECURRENT)					
S.H. 1 — Maintenance of Public Building	31,536.22		213,856.95		245,393.17
3 — Maintenance of Furniture for Quarters and Offices	276.65	7,852.35		7,575.70	

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
4 - Maintenance of Compound and Paths	532.09		16,457.07		16,989.16
5 - Electric Power and Lighting of Buildings	10.60		53,507.71		53,518.31
6 - Rental of Premises	7,376.00	8,214.45		828.45	
8 - Roads	5,998.31	106,128.08		100,129.77	
9 - Interior Trails	5.20	6,260.26		6,255.06	
11 - Maintenance and Running expenses - Water Transport	3,481.32		148,863.19		152,344.51
12 - Lorry Transportation Recurrent Services	10,226.06	51,466.21		41,240.15	
13 - Stone Crushing Plant	44,755.61		722,553.46		767,109.07
15 - Maintenance of Plant and Equipment	13,712.97	31,146.32		17,433.35	
16 - Maintenance - River Defences	15.00	38,632.43		36,617.43	
17 - Sea Defences - Maintenance and Reconditioning	7,391.18	7,249.02			142.16
18 - Maintenance of Drainage and Irrigation works in other than Declared Areas	465.41	20,292.73		19,827.32	
19 - Maintenance of trenches, Lands - Georgetown	29.00		6,900.27		6,929.27
20 - Rivers, creeks, stellings etc.	350.39	44,242.80		43,892.41	
21 - Maintenance of Drainage Outfall Kingston	20.55	499.01		478.46	
22 - Maintenance of Pure Water Supply Systems	9,006.02		86,007.94		95,013.96
23 - Water Purification Plant Wismar	5,428.41		16,082.96		21,511.37
24 - Maintenance and Operations of Hydrometeorological Stations	1,555.26	14,257.55		12,702.29	
25 - Unallocated Stores	24,211.69		333,533.49		357,345.18
26 - Freights and Handling Charges	1,253.66	22,338.93		21,085.27	
27 - Maintenance of Timehri	14,837.23	43,508.57		28,671.34	
29 - Subordinate Staff Gatekeepers Watchmen and Cleaners	55.50		48,408.87		48,464.37
30 - Rates on Government Properties	5,419.24		6,403.33		11,822.57
	<u>187,949.57</u>				
<b>DIVISION XIX - MINISTRY OF WORKS HYDRAULICS AND SUPPLY</b>					
S.JI. 3 - Tapakuma Extension	520.85		8,593.66		9,114.51
7 - Miscellaneous Works and Equipment	618.28		102.67		720.96
12 - East Demerara Water Conservancy	677.87	51,632.07		50,954.20	
14 - East Bank Demerara Roads	848.41	183,154.25		182,285.84	
15 - East Coast Roads	50,808.59	424,622.92		373,814.33	
17 - West Demerara Roads	21,968.70	104,057.08		82,088.38	
20 - East Bank Berbice Roads	629.20	693.47		64.27	
21 - Interior Roads	26,597.86	402,747.57		376,149.71	
23 - Surveys	1,474.19	62,016.62		60,542.33	
27 - Government Offices etc.	1,121.04	21,269.62		20,148.58	

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER 1972**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
33 - Commonwealth Caribbean Regional Secretariat - Accommodation	594.50				594.50
34 - Culture Centre	215.10		79,524.94		79,738.04
37 - (Force Account) Sea and River Defences	27,166.59	923,638.15		896,471.56	
38 - Sea and River Defences (Contracts)	1,385.11	235,537.70		234,152.59	
39 - Water Supply (Force Account)	551.83	64,036.07		63,484.24	
40 - Water Supply (Contracts)	634.38	4,887,173.99		4,886,539.01	
41 - Hydroelectric Power Survey	381.95	291,466.78		291,084.83	
43 - Purchase of Equipment	70,650.00	1,191,724.33		1,121,074.33	
44 - Purchase of Office Equipment Etc.	1,393.00 3,923.50	25,087.21		19,770.71	
45 - Hydrometeorology	15,123.00	25,009.57		9,886.57	
47 - Purchase of Furniture	42,778.22		135,844.86		178,623.08
53 - Sewerage & Water Authority	2,367.05	143,583.84		141,216.81	
54 - Emergency Works	24,699.78		114,464.71		139,164.49
	<u>296,866.76</u>				
<b>DIVISION XXA - MINISTRY OF WORKS, HYDRAULICS AND SUPPLY IBRD/IDA PROJECTS</b>					
S.H. 1 - Civil Works	<u>3,352.86</u>				3,352.86
<b>HEAD 40 - MINISTRY OF EDUCATION</b>					
S.H. 1 - Personal Emoluments	321.80	3.09			318.71
2 - Transport and Travelling	1,983.64		1,378.66		3,362.30
3 - Miscellaneous	65.75	3,176.99		3,113.24	
5 - Telephones	1.53	1,648.34		1,646.81	
7 - Uniforms	46.10		9.96		66.06
8 - Broadcasts to Schools	286.59	182.05			104.54
12 - Scholarship and Exhibitions to Secondary Schools	1,214.57	5,652.52		4,437.95	
13 - Free Places, Secondary Schools	1,018.00	16,947.00		15,929.00	
17 - Publication Unit	7.50	15,608.87		15,601.37	
18 - Sports Training	17.25	461.52		444.07	
28 - Grants to students	114.00	114.00			
36 - National Insurance	30.37	216.05		185.68	
	<u>5,105.10</u>				
<b>HEAD 41 - MINISTRY OF EDUCATION, (IN SERVICE TEACHERS)</b>					
S.H. 1 - Personal Emoluments	562.00	23,413.02		22,851.02	
2 - Transport and Travelling	81.40	837.38		755.98	
3 - Miscellaneous	47.60	48.54		0.94	
4 - Library and Publications	489.40	2,668.86		2,179.46	
6 - Books and Education Supplies	51.80	1,825.98		1,774.18	
	<u>1,232.20</u>				
<b>HEAD 42 - MINISTRY OF EDUCATION, (PRIMARY, MULTILATERAL AND SECONDARY SCHOOLS)</b>					
S.H. 1 - Personal Emoluments	46,687.60	1,309,569.88		1,266,882.28	
2 - Bicycle Allowances to Janitors	867.47	52.55			814.92

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities ₹	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings ₹	Excesses ₹	Savings ₹	Excesses ₹
3 - Libraries for Teachers and Schools	891.09	1,611.17		717.38	
5 - Courses for Teachers	1,726.13	13,627.03		12,100.90	
6 - Grants to (a) Aided Schools (b) Hindu & Muslim Organisations	27,965.25	19,548.76			8,416.49
7 - Supplies to Government Schools	2,120.90	1,925.86			195.04
8 - Cleaning of Government Schools	1,140.36		680.70		1,821.06
10 - Examinations	2,657.01	6,528.71		3,671.70	
11 - Removal expenses of teachers	31.00	12,513.57		12,279.57	
12 - Travelling expenses for teachers in the interior	1,964.84		13,737.58		15,702.22
	<u>86,057.45</u>				
<b>HEAD 43 - MINISTRY OF EDUCATION (PRACTICAL INSTRUCTION CENTRES)</b>					
S.H. 1 - Personal Emoluments	264.87		71,943.20		72,228.07
2 - Equipment Materials etc. Home Economics Handicraft Centres	5,088.25	54,378.05		49,290.72	
3 - Materials, Equipment, Books Handicraft Classes	77.55		1,376.89		1,404.44
	<u>5,450.65</u>				
<b>HEAD 44 - MINISTRY OF EDUCATION (PRE-SERVICE TEACHERS)</b>					
S.H. 1 - Personal Emoluments	80.97	19,350.09		19,269.12	
2 - Transportation and Travelling	238.03		365.40		603.42
3 - Miscellaneous	1.40	194.87		190.45	
5 - Furniture, Equipment Materials	427.91	3,975.30		3,347.09	
	<u>751.20</u>				
<b>HEAD 45 - MINISTRY OF EDUCATION (GOVERNMENT TECHNICAL INSTITUTE)</b>					
S.H. 1 - Personal Emoluments	300.80		82,659.78		82,960.55
2 - Transport & Travelling	214.95	179.53			36.42
6 - Power and Lighting	28.20		9,020.40		9,046.60
8 - Training in Land Surveying	11.56		839.20		900.76
	<u>555.51</u>				
<b>HEAD 47 - MINISTRY OF EDUCATION (QUEEN'S COLLEGE)</b>					
S.H. 1 - Personal Emoluments	858.00	30,049.84		29,191.84	
3 - Laboratory Attendants	25.00		52.15		77.15
6 - Electric Power and Maintenance of Electrical Equipment	1,027.30	271.60			755.70
7 - Educational Supplies	74.80	1,700.23		1,625.43	
	<u>1,985.00</u>				

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 48 - MINISTRY OF EDUCATION (BISHOPS' HIGH SCHOOL)</b>					
S.H. 1 - Personal Emoluments	58.50	20,620.40		20,561.90	
2 - Transport & Travelling	30.86		44.21		75.07
6 - Supplies & Equipment	61.59		6,769.42		6,831.01
8 - Scholarship Maintenance Grants	39.99	40.10		0.11	
	<u>190.94</u>				
<b>HEAD 49 - MINISTRY OF EDUCATION (ANNA REGINA MULTI- LATERAL SCHOOL)</b>					
S.H. 1 - Personal Emoluments	186.66	20,018.33		19,831.67	
6 - Supplies & Equipment	271.75	1,112.17		840.42	
	<u>458.41</u>				
<b>HEAD 50 - MINISTRY OF EDUCATION (BERBICE HIGH SCHOOL)</b>					
S.H. 1 - Personal Emoluments	55.00	18,168.92		18,113.92	
2 - Transport & Travelling	36.20		431.70		467.90
6 - Supplies & Equipment	1,432.03	5,866.26		4,434.23	
	<u>1,523.23</u>				
<b>HEAD 51 - MINISTRY OF EDUCATION (NEW AMSTERDAM TECHNICAL INSTITUTE)</b>					
S.H. 2 - Transport and Travelling	493.25				493.25
6 - Power and lighting	12,991.88	5,296.80			7,695.08
	<u>13,485.13</u>				
<b>DIVISION XXI - MINISTRY OF EDUCATION</b>					
S.H. 11 - Audio Visual Aids	35.43	685.57		648.14	
12 - Furniture	19.38	52,538.27		52,518.89	
14 - Other Equipment	76.70	50,000.00		49,923.30	
	<u>131.51</u>				
<b>HEAD 52 - MINISTRY OF HEALTH</b>					
S.H. 2 - Transport & Travelling	265.89		195.77		461.66
3 - Telegrams	23.62	17.44			6.18
4 - Telephones	3,098.84		204.49		3,303.33
	<u>3,388.35</u>				
<b>HEAD 53 - MINISTRY OF HEALTH - MEDICAL</b>					
S.H. 2 - Transport and Travelling	7,749.96	3,238.67			4,511.33
3 - Miscellaneous	244.00	813.24		569.24	
4 - Medical Library	55.00		2,973.73		3,028.73
5 - Maintenance of Vehicle	2,079.93	6,502.28		4,422.35	
6 - Uniforms	963.75	2,110.07		1,146.32	
8 - Maintenance of Compounds	229.60	989.40		759.80	
10 - Equipment and Supplies P.H.I.s etc.	406.20		6,841.42		7,247.62
11 - Post Mortem Examinations	106.00	321.00		215.00	
16 - Milk and Food Sampling	77.66	497.66		420.00	



APPENDIX C (CONT'D)  
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
18 - Health Centres	1,059.13	1,492.62		433.51	
20 - M.C.S.	30,625.57	43,205.86		12,580.29	
21 - B.C.S. Programme Environ- mental Sanitation	108.65	3,105.20		2,996.55	
23 - Health Education	40.25	630.95		590.72	
24 - Polio Rehabilitation	807.75	3,287.65		7,479.90	
	<u>44,553.43</u>				
<b>HEAD 54 - MINISTRY OF HEALTH - BACTERIOLOGICAL</b>					
S.H. 1 - Transport and Travelling	361.85	1,663.52		1,301.67	
5 - Electricity and Fuel	738.67	8,349.63		7,610.96	
7 - Instruments, Supplies etc.	828.91	23,348.08		22,519.14	
8 - Post Mortem Fee, Lab. Attd.	96.00				96.00
10 - Blood Transfusion Service	92.69	3,513.20		3,420.51	
	<u>2,118.15</u>				
<b>HEAD 55 - MINISTRY OF HEALTH - X-RAY</b>					
S.H. 8 - Electricity	<u>257.71</u>	9,884.78		9,627.07	
<b>HEAD 56 - MINISTRY OF HEALTH - HOSPITAL DISPENSARIES</b>					
S.H. 2 - Transport and Travelling	3,328.25		11,228.15		14,556.40
3 - Miscellaneous	257.16		799.44		1,056.90
4 - Dietary	102,635.36	25,761.31			176,874.05
5 - Sanitary, Light and Fuel	43,469.10		23,875.57		67,344.67
6 - Furniture & Equipment	10,968.45		2,847.02		13,815.47
8 - Funerals	580.98		166.13		737.11
9 - Water Transport	2,629.69	6,216.37		3,586.68	
11 - Clothing and Bedding	17,221.40		24,670.51		41,891.91
12 - Bakery	1,715.70	14,196.15		12,480.45	
14 - Drugs & Med. Appl.	4,293.58		104,825.55		105,119.13
16 - Fodder and Harness for Draught Animals	123.60	637.40		513.80	
17 - Patients Entertainment	240.06	34.81			205.25
18 - Upkeep of grounds and drainage	101.74	13,080.05		12,978.31	
19 - Conveying sick persons from interior to Hospitals	3,245.68	2,776.64			469.04
24 - Renewal of Bedsteads at Public Hospitals	137.00	653.11		516.11	
25 - Travelling facilities Social Disease Clinics	13.80	499.85		486.05	
33 - Occupational Therapy	196.20	703.12		506.92	
34 - Exp. Mahaica Hospital Farms	307.00	744.59		437.59	
35 - Medical Services - Matthews' Ridge/Port Kaituma	129.96	23,918.94		23,788.98	
37 - Exp. Collection of Hospital Statisticians	631.60	4,348.35		3,816.75	
38 - Expenses - Security of Best Hospital	30,403.60	91,233.12		60,829.52	
	<u>222,530.21</u>				



**APPENDIX C (CONTD)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
HEAD 57 - MINISTRY OF HEALTH - ANALYST					
S.H. 2 - Transport & Travelling	164.62	219.20		54.58	
HEAD 58 - MINISTRY OF HEALTH - REGISTRATION, IMMIGRA- TION, BIRTHS ETC.					
S.H. 4 - Photographic Supplies	91.40				91.40
5 - Fees, Divisional Registrars etc.	399.80				298.80
	<u>385.20</u>				
DIVISION XXIII - MINISTRY OF HEALTH					
S.H. 16 - Equipment General	6,069.65	222,590.35		226,520.70	
HEAD 59 - MINISTRY OF HOUSING AND RECONSTRUCTION					
S.H. 2 - Transport and Travelling	15.00	781.11		766.11	
3 - Miscellaneous	136.17	328.69		192.52	
5 - Telephones	3,949.81	8.31			8,941.50
6 - Books and Publications	148.78		156.76		255.51
9 - Maintenance, Government Housing Estates	1,876.12	62,159.08		60,282.96	
10 - Water supply Government Housing Estates	6,991.90	4,574.88			1,557.03
11 - Lighting, Government Housing Estates.	8,100.00	11,200.05		3,100.05	
15 - Expenses - Central Housing and Planning Authority	965.20	309.83		144.63	
	<u>20,492.95</u>				
HEAD 60 - MINISTRY OF HOUSING AND RECONSTRUCTION - TOWN AND COUNTRY PLANNING					
S.H. 3 - Planning Surveys	62.21		2,457.54		2,519.78
	<u>62.21</u>				
DIVISION XXIV - MINISTRY OF HOUSING AND RECONSTRUCTION					
S.H. 9 - La Penitence	4,092.39	21,665.42		17,563.03	
HEAD 61 - CO OPERATIVES & COMMUNITY DEVELOPMENT					
S.H. 2 - Transport and Travelling	1,482.12	3,060.18		1,578.06	
3 - Miscellaneous	50.25		2,563.83		2,884.58
10 - Training Courses - Co-ops Societies	586.56	2,136.58		1,570.03	
18 - Comm. & Dev. Works	371.58		33,757.90		34,129.48
20 - Maintenance of Vehicles	163.22	1,329.44		1,166.22	
21 - Expenses C.F.I.C.	4,045.04		110,324.67		114,369.71
	<u>6,679.26</u>				

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>DIVISION IX - CO-OPERATIVES &amp; COMMUNITY DEVELOPMENT</b>					
S.H. 3 - Co-op. Development	1,473.81		138,610.36		140,084.17
8 - Comm. Dev. Project	18,101.85		24,666.23		42,771.08
	<u>19,578.66</u>				
<b>HEAD 62 - MINISTRY OF LABOUR AND SOCIAL SECURITY</b>					
S.H. 2 - Transport & Travelling	159.19	22,479.93		22,326.74	
3 - Miscellaneous	125.84	3,253.61		3,128.27	
5 - Telephones	2,685.54		906.63		3,592.17
6 - Library & Publications	4.40	181.51		177.11	
12 - Expenses, Manpower Research	17.50	4,046.29		4,028.79	
16 - N.I.S.	38.95		873.10		912.05
17 - Supervision of Weighing of cane on sugar estates	20.53		3,561.47		3,582.00
	<u>3,045.45</u>				
<b>HEAD 63 - MINISTRY OF LABOUR AND SOCIAL SECURITY SOCIAL ASSISTANCE</b>					
S.H. 2 - Transport & Travelling	1,238.25	5,580.13		4,341.88	
3 - Miscellaneous	258.00		509.51		767.51
5 - Fuel and Light	29.85	1,776.32		1,746.47	
	<u>1,526.10</u>				
<b>DIVISION XXV - MINISTRY OF LABOUR AND SOCIAL SECURITY</b>					
S.H. 4 - Relief & Rehabilitation	31.30	6,819.48		6,788.18	
<b>HEAD 64 - MINISTRY OF FINANCE</b>					
S.H. 11 - Statistical Surveys	132.90	4,708.34		4,575.44	
<b>HEAD 65 - MINISTRY OF FINANCE - ACCOUNTANT GENERAL</b>					
S.H. 10 - Expenses of Commissions, Committees & Conferences held in Guyana	92.75	19,513.98		19,421.23	
17 - Travelling Expenses & Sub. Allow. to Unofficial Members of Boards & Committees	32.00		1,339.69		1,371.69
18 - Special Visits & Representation at External Conferences	90.24		37,302.32		37,392.56
	<u>214.99</u>				
<b>HEAD 66 - MINISTRY OF FINANCE - CUSTOMS AND EXCISE</b>					
S.H. 1 - Personal Emoluments	1,019.18		21,590.63		22,609.81
2 - Transport and Travelling	2,506.20		11,315.11		19,821.31
3 - Miscellaneous	991.00	1,098.47		107.47	
4 - Books & Publications	75.00	7.35			67.65
5 - Uniforms	9,807.50	4,420.19			5,387.31
8 - Revenue Protection	90.02	81,904.09		81,814.07	
9 - Maintenance of Land and Water Transport	195.80	3,945.02		3,751.22	

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1972**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
10 - Refunds of Revenue	7,151.00	90,562.42		83,401.42	
11 - National Insurance	100.80	2,091.05		1,990.25	
	<u>21,934.50</u>				
HEAD 67 - MINISTRY OF FINANCE - (INLAND REVENUE)					
S.U. 10 - Expenses of Board of Review	61.24	2,595.00		2,533.76	
	<u>61.24</u>				
HEAD 71 - MINISTRY OF FINANCE - REVISION OF WAGES AND SALARIES					
S.H. 2 - Interim Relief Allowance	55.15	946,200.71		946,165.56	

**APPENDIX C**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**  
**SUMMARY**

Head	Amount \$
1. Office of the President	1,432.06
2. Supreme Court of Judicature	23,495.49
3. Magistrates	11,292.23
4. Parliament Office	1,326.48
5. Audit	980.73
7. Public & Police Service Commission	3,005.62
8. Public Prosecution	808.64
9. Office of the Prime Minister	2,584.20
Division V Prime Minister	300.00
13. Public Service Ministry	169.23
Division VIII	178.00
14. Foreign Affairs	103,472.67
Division IX Foreign Affairs	49,922.03
15. Attorney General	31,638.97
16. Official Receiver	2,530.77
17. Deeds Registry	2,514.33
18. Ministry of Information & Culture	29,835.50
19. Ministry of Home Affairs	810.38
20. Ministry of Home Affairs (Police)	36,408.96
21. Ministry of Home Affairs (Prisons)	1,212.96
22. Ministry of Home Affairs (Fire Protection Services)	4,019.40
23. Registration & Elections	1,723.60
25. Ministry of Home Affairs, Registration, Immigration, Birth	488.90
Division XII	8,240.42
26. Ministry of Local Government	9,940.38
27. Ministry of Agriculture	26,099.51
28. Ministry of Agriculture	16,894.38
29. Ministry of Agriculture (Lands)	573.43
30. Ministry of Agriculture (Interior Development)	162.27
Division XIV - Ministry of Agriculture	38,112.29
33. Ministry of Economic Development	91,706.71
Division XVII - Ministry of Economic Development	11,250.14
34. Ministry of Works & Communications (Communications)	21,269.17
35. Ministry of Works & Communications (Post Office)	19,320.57
37. Ministry of Works & Communications (Civil Aviation)	23,248.86
Division XVIII - Ministry of Works & Communications (Communications)	1,617.95
38. Ministry of Works & Communications (Works) Establishment	85,893.59
Division XIX - Ministry of Works and Communications (Works)	61,901.19
39. Ministry of Works & Communications (Works)	178,374.65
Division XXIA - West Demerara Road (Works)	62.49
40. Ministry of Education	29,388.87
41. Ministry of Education - Inservice Teacher Training Programme	491.51
42. Ministry of Education - Primary, Multilateral & Secondary Schools	212,302.62
43. Ministry of Education - Practical Instruction Centres	42,192.57
44. Ministry of Education - Pre-Service Teacher Training Programme	851.69
45. Ministry of Education - Technical Institute Georgetown	3,679.76
46. Ministry of Education - Carnegie School of Home Economics	394.00

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**  
**SUMMARY**

47.	Ministry of Education – Queen's College	...	...	1,291.57
48.	Ministry of Education – Bishops' High School	...	...	574.13
49.	Ministry of Education – Anna Regina Secondary School	...	...	2,033.56
50.	Ministry of Education – Berbice High School	...	...	2,904.95
51.	Ministry of Education – New Amsterdam Technical Institute	...	...	125.00
	Division XXII – Ministry of Education	...	...	9,339.37
52.	Ministry of Health	...	...	9,896.88
53.	Ministry of Health – Medical	...	...	9,829.21
55.	Ministry of Health – X-ray	...	...	300.00
56.	Ministry of Health – Hospital & Dispensaries	...	...	307,800.76
58.	Ministry of Health – Palms	...	...	2,163.45
	Division XXIV – Ministry of Health	...	...	456.95
59.	Ministry of Housing & Reconstruction	...	...	23,258.84
	Division XXV – Ministry of Housing & Reconstruction	...	...	1,418.55
61.	Ministry of Co-operatives & Community Development	...	...	4,547.90
	Division XXVI – Ministry of Co-operatives & Comm. Dev.	...	...	41,047.46
62.	Ministry of Labour & Social Security	...	...	1,036.18
63.	Ministry of Labour, Employment Exchange Service	...	...	873.71
64.	Ministry of Labour – Social Assistance	...	...	653.99
	Division XXVII – Ministry of Labour	...	...	241.23
65.	Ministry of Trade	...	...	230,119.37
67.	Ministry of Finance (Accountant General)	...	...	14,278.66
68.	Ministry of Finance (Customs & Excise)	...	...	7,978.90
				<u>\$1,866,290.79</u>

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 1 - OFFICE OF THE PRESIDENT</b>					
S.H. 1 - Appropriation (P.E.)	453.33		15,683.61		16,136.94
2 - Transport and Travelling	217.82	3,394.29		3,176.47	
3 - Miscellaneous	188.00	9.75			178.25
6 - Upkeep of Guyana House	572.91	104.73			468.18
	<u>1,432.06</u>				
<b>HEAD 2 - SUPREME COURT OF JUDICATURE</b>					
S.H. 1 - Appropriation (P.E.)	144.00		156,218.47		156,362.47
2 - Provision for Travelling Expenses and Subsistence Allowances for Judges and Members of Judicial Service Commission	262.00		10,516.03		10,768.03
4 - Transport and Travelling	1,919.21	748.31			570.90
5 - Miscellaneous	118.48		40.96		159.44
6 - Telephones	14,502.88	1,712.78			12,790.10
7 - Law Library	739.94		205,362.33		206,102.27
8 - Uniforms	495.03	16.29			478.74
9 - Expenses of Jurors	739.86	6,614.57		5,874.71	
12 - Fees to Counsel	965.00	225.00			740.00
13 - Court of Appeal	1,387.19	1,523.10		135.91	
14 - Expenses of Counsel State Witnesses etc. allowed by Court of Appeal	1,190.00	3,775.00		2,585.00	
16 - Interest, Suitors Deposits	55.55	1,534.67		1,479.12	
18 - National Insurance	1,586.35	2,962.25		1,375.90	
	<u>23,495.49</u>				
<b>HEAD 3 - MAGISTRATES</b>					
S.H. 1 - Personal Emoluments	2,768.82		75,441.51		78,210.63
2 - Transport and Travelling	1,921.98	1,799.51			122.47
3 - Miscellaneous	241.14		255.86		497.00
5 - Books & Publications	199.31		132.80		232.11
6 - Uniforms	99.93	950.90		850.97	
8 - State Witnesses Expenses	3,342.20		664.42		4,006.62
10 - Miscellaneous - Removal Expenses, Magistrates' Expenses in Connection with Licensing Boards etc.	17.28	1,747.70		1,730.42	
12 - Rice Assessment Tribunal	1,581.92	2,739.18		1,157.26	
16 - National Insurance	1,119.65	7,636.75		6,517.10	
	<u>11,292.23</u>				
<b>HEAD 4 - PARLIAMENT OFFICE</b>					
S.H. 1 - Personal Emoluments	104.31		280,602.23		280,706.54
2 - Provision for Travelling Expenses and Subsistence Allowances for the Speaker, Members of the Cabinet etc.	55.80		24,044.02		24,099.82
3 - Transport and Travelling	43.80		1,260.75		1,304.55
4 - Miscellaneous	63.71		472.98		536.69
5 - Telephones	1,038.86	539.00			519.86
	<u>1,326.48</u>				

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 5 - AUDIT</b>					
S.H. 1 - Personal Emoluments	482.22				
2 - Transport and Travelling	83.90	13,581.67	1,121.95	13,501.37	1,604.85
3 - Telephones	434.21	443.43		29.22	
	<u>980.43</u>				
<b>HEAD 7 - PUBLIC &amp; POLICE SERVICE</b>					
<b>S.H. 2 - COMMISSIONS</b>					
Provision for Travelling					
Expenses of Chairman & Members	507.06	1,330.86		823.79	
3 - Transport and Travelling	6.50	99.97		93.47	
4 - Miscellaneous	43.60	917.58		873.98	
5 - Telephones	2,748.46	1,914.86			595.60
	<u>3,305.62</u>				
<b>HEAD 8 - PUBLIC PROSECUTIONS</b>					
S.H. 3 - Transport and Travelling	854.13	2,876.18		3,522.05	17.77
4 - Miscellaneous	107.80	90.03			
5 - Telephones	946.71	150.25			196.42
	<u>808.64</u>				

**APPENDIX C (CONTD)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities £	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings £	Excesses £	Savings £	Excesses £
<b>HEAD 9 — OFFICE OF THE PRIME MINISTER</b>					
S.H. 2 — Transport and Travelling	84.00	6,953.42		6,869.42	
3 — Miscellaneous	1,049.92		235.78		1,885.70
7 — Training Expenses	4.90		556.82		561.52
8 — Government Entertainment	845.38	5,739.43		4,894.05	
	<u>2,584.20</u>				
<b>DIV. V — PRIME MINISTER</b>					
S.H. 1 — Purchase of Equipment	300.00	4,137.16		3,837.16	
<b>HEAD 13 — PUBLIC SERVICE MINISTRY</b>					
S.H. 1 — Personal Emoluments	5.60	7,907.74		7,901.14	
2 — Transport and Travelling	106.80	4,118.07		4,011.27	
3 — Miscellaneous	58.83	293.94		235.11	
	<u>169.23</u>				
<b>DIVISION VIII</b>					
S.H. 1 Conditional Scholarships and Training Courses	178.00		29,734.77		29,912.77
<b>HEAD 14 — FOREIGN AFFAIRS</b>					
S.H. 1 — Personal Emoluments	6,411.56	336,958.81		330,547.28	
2 — Transport and Travelling	11,681.94		98,616.75		116,298.69
3 — Miscellaneous	11,999.37	2,704.24		9,235.13	
4 — Postage, Cables, Telegrams	44,789.20		39,930.97		84,720.17
5 — Telephones	4,690.98	26,224.82		21,103.89	
6 — Books & Publications	681.42	2,102.69		1,721.17	
7 — Maintenance & Operation of Vehicles	1,253.85	3,577.62		2,311.77	
9 — Entertainment Expenses	439.50		13,020.09		13,459.39
10 — Rents, Rates, Insurance Premiums	5,184.25		229,515.53		234,699.78
11 — Lights, Fuel and Heating	2,406.53	13,609.08		11,202.55	
12 — Contribution to Overseas National and Medical Insurance Schemes	151.95		13,200.83		13,352.78
13 — Expenses for Printing and Distribution of Information Material	501.24	6,308.84		5,857.60	
14 — Stationery & Office Supplies	3,541.33	10,660.70		7,149.37	
15 — Transport Expenses of Officers Posted Overseas	9,548.51		52,181.56		61,730.07
21 — Missions & Residences Upkeep of grounds, Lawns, etc.	207.01	3,550.76		3,143.75	
32 — Upkeep of Residences	52.58	5,964.35		5,911.97	
34 — Republic & Independence Day Celebrations	20.10				20.10
	<u>103,472.67</u>				
<b>DIVISION IX</b>					
S.H. 1 — Purchase of Equipment	759.75	2,593.84		1,774.09	
2 — Acquisition of Overseas Offices and Residences	7,705.54	21,406.94		13,701.40	



**APPENDIX C (CONTD)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
3 -- Heads of Missions Residences -- Reconnexions, etc.	26,209.90		11,208.91		36,418.81
4 -- Overseas Offices Furnishing etc. Other Departments	5,663.75 *10,589.09 <u>49,922.03</u>		12,856.50		18,520.25
<b>HEAD 15 -- ATTORNEY GENERAL</b>					
S.H. 3 -- Transport & Travelling	392.80	1,453.64		1,122.84	
5 -- Telephones	31,269.82	637.96			30,601.86
6 -- Library	46.33		205,178.26		205,224.61
	<u>31,638.97</u>				
<b>HEAD 16 -- OFFICIAL RECEIVER</b>					
S.H. 2 -- Transport and Travelling	2,147.46	391.12			1,756.34
8 -- Miscellaneous	383.31	217.16			136.15
	<u>2,530.77</u>				
<b>HEAD 17 -- DEEDS REGISTRY</b>					
S.H. 2 -- Transport and Travelling	77.60	467.02		398.42	
3 -- Miscellaneous	42.60	764.69		722.09	
4 -- Telephones	2,341.00	2,800.00		158.40	
5 -- Uniforms	15.03	37.50		42.47	
7 -- Fees for Examination of Patents	37.50	52.50		15.00	
	<u>2,514.33</u>				
<b>HEAD 18 -- MINISTRY OF INFORMATION AND CULTURE</b>					
S.H. 1 -- Personal Emoluments	54.71		37,702.46		37,757.17
2 -- Transport and Travelling	283.85		14,665.78		14,949.63
3 -- Miscellaneous	613.50		2,593.21		3,206.51
5 -- Telephones	56.91	132.10		75.19	
8 -- Films & Other Visual Aids	39.00		87,200.04		87,239.04
11 -- Broadcasting (General)	1,182.00		643.88		1,831.88
20 -- Publishing & Publicising	18,969.23	11,898.74			7,070.49
21 -- History and Culture	41.00	9,791.75		9,750.75	
25 -- Expenses, District Offices	750.00	19,021.00		18,271.00	
42 -- Sports Training	48.00	2,180.66		2,132.66	
46 -- National Insurance	7,787.40	2,167.75			5,619.65
<b>DIVISION XI</b>					
S.H. 2 -- Purchase of Equipment	4.10		114,371.88		114,375.98
	<u>20,835.50</u>				
<b>HEAD 19 -- MINISTRY OF HOME AFFAIRS</b>					
S.H. 2 -- Transport and Travelling	3.43	502.96		499.53	
3 -- Miscellaneous	593.50	517.84		175.66	
5 -- Telephones	79.92	96,289.55		95,209.63	
9 -- Expenses & Elections Commission	33.53		2,218.97		2,252.50
	<u>810.38</u>				

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 20 - MINISTRY OF HOME AFFAIRS</b>					
S.H. 3 - Transport and Travelling	6,815.88	36,632.26		29,816.93	
4 - Miscellaneous	109.82	512.77		402.95	
5 - Lighting	1,982.33	4,351.11		2,368.78	
11 - Prisoners Rations	120.44		3,860.75		3,981.19
13 - Mount & Operations of Land, - Air & Water Transport	18,987.04	2,785.84			16,201.20
14 - Books	499.00		175.07		674.07
16 - Medical Expenses	1,888.70		20.93		1,909.63
19 - Court Expenses	4,363.91		114.15		4,478.06
31 - Welfare Fund	65.75		290.23		355.98
32 - Maintenance of dug	135.75	408.65		272.90	
33 - Maintenance of Communica- - tion Equipment	832.31	7,078.69		6,246.38	
37 - Traffic Lights & Road Signs	450.00	8,450.61		8,000.61	
38 - Maintenance of Generating - plant and Equipment	154.40	1,788.06		1,633.66	
39 - Maintenance of Office - Equipment	4.18	1,430.42		1,426.24	
	<u>36,408.96</u>				
<b>HEAD 21 - PRISONS</b>					
S.H. 2 - Transport and Travelling	1,089.59		201.60		1,291.19
11 - Welfare Fund Expenditure	123.37	143.74		20.37	
	<u>1,212.96</u>				
<b>HEAD 22 - FIRE PROTECTION SERVICES</b>					
S.H. 2 - Transport and Travelling	123.60	5,807.19		5,683.59	
5 - Miscellaneous	60.00	2,567.05		2,507.05	
7 - Maintenance and Operation - of Land and Water Transport	3,896.80	22,438.10		18,602.30	
	<u>4,019.40</u>				
<b>HEAD 23 - REGISTRATION AND ELECTIONS</b>					
S.H. 2 - Transport and Travelling	47.66	4,015.74		3,968.08	
4 - National Registration	54.87		73,641.62		73,696.49
5 - National Elections	1,621.07	17,606.87		15,985.80	
	<u>1,723.60</u>				
<b>HEAD 25 - REGISTRATION, IMMI- GRATION, BIRTH, ETC.</b>					
S.H. 2 - Transport and Travelling	31.00	97.43		66.43	
5 - Fees, Divisional Registrars, - Marriage Officers etc.	457.90	7,971.70		7,513.80	
	<u>488.90</u>				
<b>DIVISION XII</b>					
S.H. 7 - Equipment, Land, Air and - Water Transport	8,218.82	2,133.78			6,085.04
12 - Equipment	21.60	246,848.03			246,826.43
	<u>8,240.42</u>				

**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 26</b> Ministry of Local Govt.					
S.H. 1 - Personal Emoluments	192.88		100,136.93		100,829.81
2 - Transport and Travelling	630.63	12,629.50		11,998.87	
3 - Miscellaneous	285.29	901.72		646.43	
4 - Telephones	8,502.68	14,923.85		6,421.17	
6 - Uniforms	19.76	721.37		701.61	
7 - Entertainment Expenses	27.00	22.88			4.12
8 - Water Transport	60.70	8,471.44		8,420.74	
10 - Miscellaneous Expenses	261.44	2,409.27		2,147.83	
	<u>9,940.38</u>				
<b>HEAD 27</b> - MINISTRY OF AGRICULTURE					
S.H. 5 - Telephones	26,099.51		12,526.06		38,625.57
	<u>26,099.51</u>				
<b>HEAD 28</b> - MINISTRY OF AGRICULTURE					
S.H. 2 - Transport and Travelling	3,264.84		64,288.50		67,498.25
3 - Miscellaneous	268.40		4,130.54		4,388.94
5 - Water Transport	222.30	3,293.82		3,071.52	
9 - Purchase, Production and dis- tribution of seeds and plants	89.60	125,013.87		124,926.27	
11 - Central Agricultural Station	1,262.65	230,693.91		229,433.26	
12 - Maintenance of Distribution Offices, Demonstration Stations, Offices and Nurseries	6.00	5,220.24		5,814.24	
13 - Extension Services	24.30	1,467.40		1,443.10	
15 - Vet Preventive Measures	3,690.59	33,244.99		34,564.40	
18 - Artificial Insemination Services	11.12		256.38		267.80
19 - Cost of investigations of insects affecting stored rice and paddy.	16.75		2,641.25		2,658.00
20 - Fisheries Division (Inland)	460.10	686.19		226.09	
21 - Fisheries Division (Marine)	45.44		232,737.33		232,802.77
23 - Dairy Farming Expansion Maintenance expenses	15.00		12,113.69		12,128.69
25 - Agriculture Station Maintenance and operation	1,978.86	61,590.46		60,211.60	
94 - Refunds of Revenue	2,593.15	28,776.64		28,183.69	
37 - National Exhibition of local produce	95.35		33,870.54		33,965.89
40 - National Cane Farming Commission	15.00	1,504.59		1,489.59	
42 - Agriculture Produce	3,414.63	1,281.14			2,163.49
	<u>16,694.38</u>				

APPENDIX C (CONT'D)  
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973

Head and Subhead		Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
			Savings \$	Excesses \$	Savings \$	Excesses \$
HEAD 29	MINISTRY OF AGRICULTURE (LANDS)					
S.H. 7	Land and water Transportation	15.00		7,597.56		7,607.54
8	Materials, Equipment, instruments	563.43		30,082.82		30,646.25
		<u>578.43</u>				
HEAD 30	MINISTRY OF AGRICULTURE (INTERIOR DEVELOPMENT)					
S.H. 2	Transportation and Traveling	71.68		6,547.97		6,619.65
3	Miscellaneous	54.50	685.46		630.96	
8	Maintenance and operation of land and water transport	36.09	4,793.19		4,757.40	
		<u>162.27</u>				
S.H. 9	DIVISION XIV Development of beef, cattle and other livestock	224.64		150,107.63		150,332.27
10	Diversification and develop- ment of agriculture	4,722.18		155,279.40		160,001.88
11	Land Development Projects	11.56	26,573.44		25,661.86	
12	Machinery and Equipment	1,442.98	117,949.15		116,506.17	
14	Soesdyle/Linden Land Development Project	5,647.13	23,323.39		19,675.36	
15	Development of North West Region	15,419.80		375,629.55		389,049.35
28	Amerindian Development	100.00	175,925.46		175,825.46	
29	Hinterland Development	221.80		206,821.88		207,043.68
35	Agro-industrial Development	6,298.28		1,104,458.04		1,110,756.32
34	Establishment of an agricultural exhibition site	2,020.60		998,351.71		1,000,372.31
36	Dairy Farming Expansion Programme	6,003.00	424,271.05		418,268.03	
		<u>38,112.29</u>				
HEAD 33	MINISTRY OF ECONOMIC DEVELOPMENT					
S.H. 1	Personal Emoluments	279.86		51,131.44		31,411.30
2	Transport and Travelling	1,090.51	5,383.24		4,291.73	
3	Miscellaneous	353.40	121.58			731.82
4	Telegrams	152.52		87.63		240.15
5	Telephones	21,322.07	29,797.51		8,475.44	
6	Library and Publications	45.41	1,633.69		1,508.28	
15	Maintenance and Operation of Vehicles	631.65	2,464.82		1,833.17	
16	Scheme for Remigration of Guyanese	26,710.23	127,934.64		101,224.41	
18	Preparation of Consumers Price Index	810.00		62.55		872.55
19	Rental and Maintenance of Equipment	35,544.17	1,858.92			33,485.25
20	Data Processing Cards, Stationery etc.	245.95	2,999.12		2,133.17	
21	Statistical Surveys	1,380.07	23,108.50		21,728.43	
24	Agricultural Statistics	2,840.87	41,385.38		38,544.51	
		<u>91,706.71</u>				

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>DIVISION XVII</b>					
<b>— MINISTRY OF ECONOMIC DEVELOPMENT</b>					
S.H. 1	— Purchase of Equipment	795.00	6,249.79	5,454.79	
2	— Industrial Development	73.28	10,893,118.42	10,893,045.20	
3	— U.N.D.P. Projects	389.04	2,733,282.09	2,732,893.05	
5	— Specialist Assistance	6,957.57	72,398.72	64,441.15	
8	— Commonwealth Caribbean Technical Assistance	276.00	49,677.85	49,401.85	
9	— National Scientific Research Council	2,517.00	178,361.37	175,844.37	
10	— Publication of Development Plan	242.25	82,927.18	82,684.93	
		<u>11,250.14</u>			
<b>DIVISION XVII — MINISTRY OF WORKS &amp; COMMUNICATIONS — COMMUNICATIONS</b>					
<b>HEAD 34 — COMMUNICATIONS</b>					
S.H. 2	— Transport and Travelling	134.76	2,376.59	2,241.83	
3	— Miscellaneous	43.46	505.31	461.85	
5	— Telephones	21,090.95		470.63	21,561.58
		<u>21,269.17</u>			
<b>HEAD 35 — POST OFFICE</b>					
S.H. 1	— Personal Emoluments	1,200.90		407,101.32	408,302.22
2	— Transport & Travelling	2,461.58		9,750.57	12,212.15
3	— Miscellaneous	521.41		24,246.25	24,767.66
4	— Telephones	2,178.00	11,315.73	9,142.73	
5	— Lighting	411.10	17,305.89	16,894.79	
6	— Upkeep of Motor and Water Transportation	422.82	2,904.36	2,481.54	
7	— Uniforms	2,585.20		4,037.84	6,623.04
10	— Stores & Equipment	85.00		12,003.01	42,088.01
12	— Conveyance of Mails	9,455.57		4,646.04	14,101.61
13	— Commission to stamp vendors	3.99	1,693.18	1,689.19	
		<u>19,320.57</u>			
<b>HEAD 37 — CIVIL AVIATION</b>					
S.H. 3	— Miscellaneous	100.74	489.59	388.85	
4	— Maintenance of Vehicles	2,744.43	8,256.04	5,511.61	
5	— Uniforms	68.00	225.88	157.88	
6	— Maintenance of Interior Airfields	438.25	8,279.90	7,841.65	
7	— Maintenance of Air Traffic Services & Aeronautical Equipment	7,772.93	25,731.86	17,958.93	
9	— Search and Rescue	6,045.47	1,127.43		4,918.04
13	— Maintenance & Operation of Aircraft	368.71	127.82		240.89
14	— Maintenance of Timhri International Airport	2,120.43	32,602.48	30,482.05	
15	— Maintenance & Operation of Navigation Beacons	3,589.90	91,927.54	88,337.64	
		<u>23,248.86</u>			

APPENDIX C (CONT'D)  
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>DIVISION XVIII - MINISTRY OF WORKS &amp; COMMUNICATIONS - (COMMUNICATIONS)</b>					
S.H. 20 - Interior Airstrips	196.35	45,651.70		43,455.35	
24 - Canadian Aid Programme	1,421.60	484,808.54		483,386.94	
	<u>1,617.95</u>				
<b>HEAD 38 - MINISTRY OF WORKS AND COMMUNICATIONS (WORKS) ESTABLISHMENT</b>					
S.H. 2 - Transport and Travelling	519.25	73,400.25		72,881.00	
3 - Miscellaneous	926.69	2,375.17		2,048.48	
7 - Operation of Vehicles	827.76		55,364.52		56,192.58
13 - Maintenance and operation of Electrical plant and radio Equipment	527.51		15,818.40		16,345.71
16 - Hydrographic Surveys	290.85		10,848.94		11,139.79
17 - Engineering Surveys	1,013.00	27,520.02		26,507.02	
23 - Uniforms	110.73	4,863.00		4,752.27	
24 - Public Printing	82,248.00	41,638.33			40,609.67
25 - Advertisement	30.00	32,233.95		32,203.95	
	<u>85,893.59</u>				
<b>DIVISION XIX - MINISTRY OF WORKS &amp; COMMUNICATIONS (WORKS)</b>					
S.H. 6 - Miscellaneous Works and Equipment	769.75	225,816.56		225,046.81	
8 - Surveys	163.77		41,785.09		41,948.86
10 - East Demerara Water Conservancy	59.00		3,522.42		3,581.42
13 - East Bank Demerara Roads	62.00	850,973.71		850,911.71	
14 - Parika/Bartica Roads	1,212.36		66,494.66		66,707.02
17 - Georgetown Roads	15,415.16		898,781.19		914,196.35
19 - East Bank Berbice Roads	3,488.89	598,906.61		595,417.72	
20 - Interior Roads	15,689.63		431,000.18		446,689.81
21 - Surveys	378.38		11,884.32		12,262.70
23 - Essequibo Island	3,027.88	600,509.77		597,481.89	
24 - Government Offices	10,529.50		316,523.04		327,052.54
27 - Cultural Centre	312.86	57,256.79		56,943.93	
31 - Sea and River Defences Force Account	5,233.50	686,182.98		680,949.48	
34 - Water Supply (contracts)	210.10	4,438,845.40		4,438,635.30	
35 - Hydro Electric power	799.37	327,769.42		326,970.05	
36 - Staff and Services Development	56.80	407,403.76		407,946.96	
37 - Purchase of Equipment	2,048.00	780,286.85		778,238.85	
38 - Purchase of Office Equipment	550.00	49,188.29		48,638.29	
39 - Hydrometeorology	173.67	81,036.86		80,863.19	
41 - Purchase of furniture	1,037.84		20,573.19		21,411.03
44 - Emergency Works - Flood Relief	682.73	98,945.32		98,262.59	
	<u>61,901.19</u>				
<b>HEAD 39 - MINISTRY OF WORKS AND COMMUNICATIONS (WORKS)</b>					
S.H. 1 - Maintenance of Public Buildings	91,494.09		1,661,308.82		1,752,742.85

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
3 - Maintenance of Compounds and paths	1,505.54	18,607.55		17,102.01	
4 - Electric power and lighting of buildings	3,197.59		76,274.64		79,472.23
5 - Roads	17,716.88	117,357.73		99,640.85	
7 - Maintenance and operation of Materials laboratory	76.67	31,673.03		31,596.36	
8 - Lorry Transportation recurrent Services	10,199.78	94,741.50		84,541.72	
9 - Maintenance of Plant and Equipment	16,096.64		30,525.98		16,622.62
11 - Sea Defences - Maintenance and Reconditioning	264.24	241,752.98		241,488.74	
13 - Maintenance of Trenches, Lands Georgetown	1,339.60		140.05		1,479.65
15 - Maintenance of Drainage Outfall Kingston	1,608.30	5,750.04		4,141.74	
17 - Payment of Rates on Unalienated State lands in the Potosi/Kamuni Drainage and Irrigation area	18.64	67.01		48.37	
19 - Maintenance and operation of Main & Subsidiary Drainage and Irrigation works at Hague West Coast Demerara	97.40	1,376.66		1,279.26	
20 - Maintenance of Pure Water Supply System	52.00		1,138,396.58		1,138,448.58
21 - Water Purification plant Wismar	2,406.00	7,068.93		4,663.93	
22 - Maintenance and Operation of Hydrometeorological Stations	505.35	18,071.94		17,566.59	
23 - Unallocated Stores	9,119.08	85,306.98		76,187.90	
24 - Maintenance of Furniture for Quarters and Offices	3,955.00		4,903.13		8,838.13
25 - Freight and Handling charges	435.36	13,338.62		12,903.26	
26 - Maintenance and Running Expense	6,841.52		115,689.76		122,525.28
27 - Stone Crushing Plant	7,967.41		556,084.67		564,052.08
30 - Subordinate Staff Gatekeepers, Watchmen, Cleaners	260.50		260,392.67		260,632.97
32 - Water Supply Government Institutions Georgetown & New Amsterdam	3,295.32	7,584.56		4,286.24	
	<u>178,374.65</u>				
<b>DIVISION XXIA</b>					
West Demerara Road	62.49	1,365,257.45		1,365,194.96	
<b>HEAD 40 - MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT &amp; CULTURE</b>					
<b>S.II.</b> 1 - Personal Emoluments	2,350.69	65,529.54		63,178.85	
2 - Transport and Travelling	1,469.92	10,174.66		8,704.74	
3 - Miscellaneous	657.13		1,214.58		1,871.71
4 - Telegrams	425.29	553.85		128.56	
5 - Telephones	11,457.31	4,029.11			7,434.20
7 - Uniforms	50.48	929.93		879.45	



**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
S.H. 8 — Broadcasts to Schools	89.00	1,958.26		1,849.26	
12 — Scholarships and Exhibitions to Secondary Schools	2,443.83	6,241.03		3,797.15	
13 — Free Places — Secondary Schools	2,856.00	21,853.50		18,997.50	
17 — Publication Unit Printing and Publication of Materials	2,601.03	28,329.42		25,623.39	
27 — Grants to Students	3,791.50	250.51			3,560.99
28 — Grants to Aided Secondary Schools	435.00	4,144.92		3,709.92	
32 — Official Entertainment	56.08	58.31		2.23	
36 — Guyana Industrial Training Centre	702.56	5,041.95		4,342.39	
	<u>29,888.87</u>				
<b>HEAD 41— MINISTRY OF EDUCATION — IN SERVICE TEACHER TRAINING PROGRAMME</b>					
S.H. 1 — Personal Emoluments	833.98		4,527.81		3,691.79
2 — Transport and Travelling	90.88	1,974.70		1,883.82	
3 — Miscellaneous	3.60	733.92		723.32	
4 — Books and Educational Supplies	58.03	420.46		362.41	
	<u>491.51</u>				
<b>HEAD 42— MINISTRY OF EDUCATION — PRIMARY, MULTILATERAL AND SECONDARY SCHOOLS</b>					
S.H. 1 — Personal Emoluments	158,103.83		1,615,576.19		1,773,680.02
2 — Transport and Travelling	18.04	144.79		126.75	
3 — Libraries for Teachers and Schools	343.79	6,043.91		5,700.12	
5 — Courses for Teachers	4,789.68	120,147.90		115,358.22	
6 — Grants	36,431.34	3,157.33		33,274.61	
7 — Supplies to Government Schools	1,208.43	4,971.05		3,762.57	
8 — Cleaning of Government Schools	1,605.54	57,329.89		55,724.35	
10 — Examinations	5,654.92	19,507.66		13,852.74	
11 — Removal Expenses of Teachers	939.40	2,123.14		1,183.74	
12 — Travelling Expenses of Teachers in the Interior	1,525.62	953.29			1,172.33
14 — New Curriculum Development	1,698.96	319,656.93		317,959.97	
15 — College of Education	612.42	61,033.29		60,421.37	
	<u>212,302.62</u>				
<b>HEAD 43— MINISTRY OF EDUCATION — PRACTICAL INSTITUTION CENTRES</b>					
S.H. 1 — Personal Emoluments	35,195.80	657,945.72		622,749.92	
2 — Equipment, Materials etc., Home Economics & Handicraft Centres	5,360.34	29,506.77		24,146.43	
3 — Materials, Equipment, books — Handicraft classes	431.59	347.14			84.45
4 — Equipment for Science Teaching & Science Museum	60.50	35,540.37		35,479.57	
6 — National Insurance	1,144.04	7,838.90		6,694.86	
	<u>42,192.57</u>				



**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 44 - MINISTRY OF EDUCATION - IN-SERVICE TEACHER TRAINING PROGRAMME</b>					
S.H. 1 - Personal Emoluments	24.00	8,063.49		8,039.49	
2 - Transport and Travelling	84.07	92.39		8.32	
5 - Furniture, Equipment	375.46	369.92			5.54
7 - Books and Educational Supplies	<u>368.16</u>	261.16			107.00
	<u>851.69</u>				
<b>HEAD 45 - MINISTRY OF EDUCATION GOVERNMENT TECHNICAL INSTITUTE</b>					
S.H. 1 - Personal Emoluments	1,417.78		61,167.94		62,585.72
2 - Transport and Travelling	566.16	141.77			424.39
7 - Materials, Books Equipment etc.	<u>1,695.82</u>	12,787.57		11,091.75	
	<u>3,679.76</u>				
<b>HEAD 46 - MINISTRY OF EDUCATION - CARNEGIE SCHOOL OF HOME ECONOMICS</b>					
S.H. 6 - Power and Lighting	<u>394.00</u>	179.20			214.80
<b>HEAD 47 - MINISTRY OF EDUCATION - QUEEN'S COLLEGE</b>					
S.H. 3 - Miscellaneous	163.55	301.53		137.98	
7 - Educational Supplies Equip- ment & Apparatus	756.94	3,157.97		2,401.03	
8 - Maintenance of Grounds	35.96	185.48		149.52	
9 - Cadet Company	<u>335.12</u>	986.65		651.53	
	<u>1,291.57</u>				
<b>HEAD 48 - MINISTRY OF EDUCATION BISHOP'S HIGH SCHOOL</b>					
S.H. 1 - Personal Emoluments	507.48		8,310.11		8,817.59
8 - Scholarship Maintenance, Grants	66.65		225.25		291.90
	<u>574.13</u>				
<b>HEAD 49 - MINISTRY OF EDUCATION ANNA REGINA SECONDARY SCHOOL</b>					
S.H. 1 - Personal Emoluments	354.93	7,260.75		6,905.82	
2 - Transport and Travelling	95.04	4.59			90.45
6 - Supplies and Equipment	1,354.59	4,154.72		2,800.13	
7 - Maintenance of Grounds	<u>229.00</u>	1,219.74		990.74	
	<u>2,033.56</u>				
<b>HEAD 50 - MINISTRY OF EDUCATION - BERBICE HIGH SCHOOL</b>					
S.H. 1 - Personal Emoluments	379.81	4,887.45		4,507.64	
2 - Transport and Travelling	206.35	292.89		87.54	
5 - Electricity	369.58	290.70			78.88
6 - Supplies & Equipment	1,821.92		370.19		2,192.11
7 - Maintenance of Grounds	<u>128.30</u>	335.80		207.50	
	<u>2,904.95</u>				

**APPENDIX C (CONTD)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 51 - MINISTRY OF EDUCATION - NEW AMSTERDAM TECHNICAL INSTITUTE</b>					
S.H. 7 - Materials, Equipment, Books etc.	125.00	3,327.76		3,202.76	
<b>HEAD XXII MINISTRY OF EDUCATION</b>					
S.H. 2 - Science, Home Economics and Handicraft facilities	3,231.32	38,799.23		35,567.91	
7 - Audio Visual Aids	3.55	3,100.25		3,096.70	
8 - Furniture	5,327.50	214,753.25		209,425.75	
10 - Other Equipment	49.00	12,629.80		12,580.80	
15 - Loans to Students	728.00	83,702.61		82,974.61	
	<u>9,339.37</u>				
<b>HEAD 52 - MINISTRY OF HEALTH</b>					
S.H. 3 - Telegrams	138.85		55.89		194.74
4 - Telephone	9,611.82	1,680.94			7,930.88
5 - Pharmacy and Poisons Board Expenses	146.21	2,751.14		2,604.93	
	<u>9,896.88</u>				
<b>HEAD 53 - MEDICAL</b>					
S.H. 2 - Transport and Travelling	7,365.63		966.93		8,332.56
3 - Miscellaneous	77.14	1,641.24		1,564.10	
5 - Maintenance of Vehicles	71.21		6,328.50		6,399.71
6 - Uniforms	294.48	388.13		93.65	
7 - Training and In-Service Education for Public Health Visitors, H.V.s and Rural Mid-wives	20.00		13,712.58		13,732.58
8 - Maintenance of compounds	30.00		783.08		813.03
10 - Equipment and Supplies P.H.L.'s etc.	84.00	596.90		512.90	
13 - Med. - Boards. Miscellaneous expenses	6.00	123.65		117.65	
18 - Health Centres	343.65	13,012.47		12,668.82	
20 - Mosquito Control Service	931.68	20,328.51		19,396.83	
21 - B.C.G. Programme	20.62	1,946.84		1,926.22	
22 - Environmental Sanitation	85.30		6,159.07		6,244.37
23 - Health Education	499.50	1,157.91		657.81	
	<u>9,829.21</u>				
<b>HEAD 55 - X-RAY</b>					
S.H. 6 - X-Ray Supplies	300.00		9,245.73		9,545.73
<b>HEAD 56 - HOSPITAL AND DISPENSARIES ETC.</b>					
S.H. 2 - Transport and Travelling	2,976.41		22,253.55		2,529.96
3 - Miscellaneous	138.00		35,710.95		35,848.95
4 - Dietary	202,648.55		93,798.54		296,447.09
5 - Sanitary, Fuel and Light	93,985.67		94,204.67		188,190.34
6 - Furniture and Equipment	1,279.11		3,118.09		4,897.20
7 - Rental of Lands and Buildings	2,000.00	895.00			1,105.00
8 - Funerals	624.40	42.65			581.75
11 - Clothing and Bedding	98.90	7,415.20		7,316.30	
12 - Bakery	438.11	20,592.85		20,154.74	

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
S.H. 14 - Drugs and Medical Appliances	2,433.81		95,386.30		57,820.11
17 - Upkeep of Grounds and Drainage	542.43	19,264.80		18,722.37	
26 - Medical and Surgical Appliances for Needy Cases	250.00	4,354.00		4,104.00	
35 - Uniforms	385.37	10,760.73		10,375.36	
	<u>307,800.76</u>				
HEAD 58 - PALMS					
S.H. 4 - Dietary	2,121.00	7,284.64		5,163.64	
9 - Funerals	55.50	1,664.71		1,609.21	
11 - Clothing and Bedding	8.95	9,928.07		9,919.12	
	<u>2,163.45</u>				
HEAD XXIV - MINISTRY OF HEALTH					
S.H. 9 - Equipment - General	456.95	483,274.74		482,817.79	
HEAD 59 - MINISTRY OF HOUSING AND RECONSTRUCTION					
S.H. 2 - Transport and Travelling	271.11	95.07			176.04
3 - Miscellaneous	60.00		818.56		878.56
5 - Telephones	3,635.73	517.92			3,117.81
9 - Materials for Maintenance of Government Housing Estates	3,258.47	56,514.05		51,258.58	
10 - Water Supply, Government Housing Estates	5,783.40	1,452.20			4,331.20
11 - Lighting	8,177.55	2,839.20			5,338.35
15 - Expenses Central Housing and Planning Authority	75.58	1,653.34		1,577.76	
	<u>23,288.84</u>				
DIVISION XXV - MINISTRY OF HOUSING					
S.H. 9 - La Penitence	168.55	53,405.05		53,236.50	
12 - Purchase of Equipment	1,250.00	170,214.98		168,964.98	
	<u>1,418.55</u>				
HEAD 61 - MINISTRY OF CO-OP AND COMMUNITY DEVELOPMENT					
S.H. 1 - Personal Emoluments	45.00		77,907.51		77,952.51
2 - Transport and Travelling	1,195.73	7,402.42		6,206.69	
3 - Miscellaneous	746.65		4,488.60		5,235.25
7 - Expenses - District Officers	87.10	1,339.41		1,246.31	
8 - Community Development Works	735.83	28,613.48		27,877.65	
12 - Expenses C.F.U.	1,757.59	343.12			894.47
	<u>4,547.90</u>				
DIVISION XXVI - MINISTRY OF CO- OPERATIVES AND COMMUNITY DEVELOPMENT					
S.H. 1 - Purchase of Equipment	1,514.45	67,181.64		65,667.19	
2 - Co-operative Development	14,406.74		1,380,504.93		1,394,911.67
3 - Community Development	25,126.27	367,523.07		342,396.80	
	<u>41,047.46</u>				

**APPENDIX C (CONTD)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 62 - MINISTRY OF LABOUR AND SOCIAL SECURITY</b>					
S.H. 2 - Transport and Travelling	308.88	29,155.94		22,827.06	
3 - Miscellaneous	560.55	2,568.70		1,808.15	
4 - Telegrams	8.55	251.58		222.93	
5 - Telephones	65.15	5,095.79		5,030.64	
9 - Relief Messengers	50.00				50.00
12 - Expenses Manpower Research	26.95		8,072.85		8,099.80
15 - Supervision of Weighing of cane on Sugar Estates	16.00		22,171.54		22,187.54
	<u>1,096.18</u>				
<b>HEAD 63 - MINISTRY OF LABOUR EMPLOYMENT EXCHANGE SERVICE</b>					
S.H. 2 - Transport and Travelling	873.71				873.71
	<u>873.71</u>				
<b>HEAD 64 - MINISTRY OF LABOUR (SOCIAL ASSISTANCE)</b>					
S.H. 2 - Transport and Travelling	375.79	3,576.77		3,200.98	
3 - Miscellaneous	278.20	216.86			61.34
	<u>653.99</u>				
<b>DIVISION XXVII - MINISTRY OF LABOUR</b>					
S.H. 3 - Relief and Rehabilitation	<u>241.23</u>	20,407.42		20,166.19	
<b>HEAD 65 - MINISTRY OF TRADE</b>					
S.H. 2 - Transport and Travelling	193.75	39.71			154.04
3 - Miscellaneous	792.00	263.70			528.30
5 - Telephones	1,429.14	1,795.78		366.64	
10 - Exhibitions and Fairs	601.50	9.23			592.27
11 - Library and Publications	197.99	1,887.07		1,689.08	
12 - Expenses - National Specification Board	17,673.04	20,000.00		2,321.96	
16 - Subsidy - Flour	209,226.95	258,056.10		48,829.15	
	<u>230,119.37</u>				
<b>HEAD 67 - MINISTRY OF FINANCE (ACCOUNTANT GENERAL)</b>					
S.H. 2 - Transport and Travelling	1,775.39	1,320.18			455.41
3 - Miscellaneous	63.30	1,094.24		1,030.44	
10 - Expenses of Commissions, Committees and Conferences held in Guyana	224.10	15,228.65		15,004.55	
12 - Loss of Public Money and Stores	1,248.59	13,996.50		12,747.91	
15 - Loss of Passages Public Offices	3,717.20	89,548.65		86,831.43	
17 - Travelling Expenses and Sub- sistence Allowances to unofficial members of Boards and Committees	162.53		1,497.59		1,660.12
18 - Special Visits and Representa- tion at External Conferences	5,708.80	46,751.45		41,042.65	
21 - Refunds of Revenue (Miscellaneous)	2,578.05	141,889.92		139,311.87	
	<u>14,278.66</u>				

**APPENDIX C (CONT'D)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1973**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
HEAD 68 - MINISTRY OF FINANCE, (CUSTOMS & EXCISE)					
S.H. 1 - Personal Expenditures	19.76				
2 - Transport and Travelling	2,719.21		191,180.25		19,1194.31
3 - Miscellaneous	217.92	1,128.97	8,736.80	911.95	6,456.01
5 - Uniforms	90.88	5,269.19		3,379.45	
8 - Revenue Protection	259.95	7,551.80		7,021.85	
9 - Maintenance and Operation of Land and Water Transport	910.75	9,090.22		8,081.47	
10 - Refunds of Revenue	595.89	75,371.78		75,775.15	
11 - National Insurance	3,320.00	5,764.85		1,944.85	
	<u>7,978.90</u>				

**APPENDIX C**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**  
**SUMMARY**

Head	Amount \$
3. Magistrates	10,536.81
5. Audit	3,610.07
7. Public Service Commission	987.87
8. Public Prosecution	150.46
10. Prime Minister - Guyana Defence Force	805.00
Division V - Prime Minister	24,774.60
13. Public Service Ministry	99.84
Division VIII - Public Service Ministry	2,900.00
14. Foreign Affairs	76,493.44
Division IX - Foreign Affairs	9,193.60
16. Official Receiver	3,200.81
17. Deeds Registry	261.57
18. Ministry of Information & Culture	23,471.49
19. Ministry of Home Affairs	6,973.86
21. Ministry of Home Affairs (Prisons)	43,397.66
22. Ministry of Home Affairs (Fire Protection Service)	5.25
25. Ministry of Home Affairs (Registration & Elections)	1,200.00
26. Ministry of Agriculture	50.76
27. Ministry of Agriculture	21,127.25
28. Ministry of Agriculture (Lands)	2,845.19
30. Ministry of Agriculture (Interior Development)	4,650.75
Division XIII - Ministry of Agriculture	20,705.87
Division XIX - Ministry of Economic Development	1,540.42
37. Ministry of Communications	14,219.55
Division XX - Ministry of Works and Communications (Comm.)	18,113.01
38. Ministry of Works & Communications (Establishment)	15,208.73
39. Ministry of Works & Communications (Annually Recurrent)	22,228.76
Division XXI - Ministry of Works & Communications (Works)	33,382.19
40. Ministry of Education	15,109.36
41. Ministry of Education - In-Service Teacher Training Programme	778.34
42. Ministry of Education - Primary, Multilateral and Secondary Schools	47,170.47
43. Ministry of Education - Practical Instruction Centres	5,063.40
44. Ministry of Education - Government Training College Pre-Service	6,755.45
49. Ministry of Education - Anna Regina Secondary School	1,651.92
52. Ministry of Education - College of Education for Secondary Teachers	170.69
53. Ministry of Education - Curriculum Development	4,579.33
54. Ministry of Education - Guyana Industrial Training Centres	199.98
55. Ministry of Health	22,771.97
56. Ministry of Health - (Medical)	27,713.20

**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**  
**SUMMARY**

57.	Ministry of Health — (Bacteriological)	...	4,829.07
58.	Ministry of Health — (X-Ray)	...	5,136.10
59.	Ministry of Health — (Hospital & Dispensaries)	...	337,024.69
60.	Ministry of Health — (Analyst)	...	143.30
61.	Ministry of Health — (Palms)	...	20,836.16
	Division XXV — Ministry of Health	...	7,200.00
62.	Ministry of Housing	...	434.40
64.	Ministry of Co-op & National Mobilisation	...	22,715.18
65.	Ministry of Local Government	...	2,667.15
	Division XXVIII — Local Government	...	1,490.76
66.	Ministry of Labour & Social Security	...	12,301.73
67.	Ministry of Labour — Employment Exchange	...	1,764.02
68.	Ministry of Labour — Social Assistance	...	2,989.93
69.	Ministry of Trade	...	32,338.65
72.	Ministry of Finance — Customs and Excise	...	4,020.78
			<u>949,310.24</u>

**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**

Head and Subhead	Liabilities \$	Outturn of Appropriation Accounts		Position if Liabilities were discharged within the year	
		Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 3 - MAGISTRATES</b>					
S.H. 1 - Personal Emoluments	1,581.91	2,042.04		460.13	
2 - Transport and Travelling	2,928.78		2,241.67		8,928.77
3 - Miscellaneous	176.82	2,291.67		2,114.85	
4 - Telephones	3,009.81		683.71		3,693.52
6 - Uniforms	60.96	704.10		655.14	
10 - Miscellaneous Removal Ex- penses in connection with Licensing Boards etc.	38.33	594.82		556.50	
12 - Rice Assessment Tribunal	1,220.75	787.57			433.18
15 - National Insurance	2,064.95	3,866.70		1,601.75	
16 - Fees to Rural Constables executing warrants	64.50	38,286.40		38,191.90	
	<u>10,556.81</u>				
<b>HEAD 5 - AUDIT</b>					
S.H. 1 - Appropriation (P.E.)	2,989.12	57,040.07		54,050.95	
3 - Transport and Travelling	607.65	13,009.65		12,402.00	
8 - Training of Auditors	13.30	658.85		640.55	
	<u>3,610.07</u>				
<b>HEAD 7 - PUBLIC &amp; POLICE SERVICE COMMISSION</b>					
S.H. 2 - Provision for Travelling Expenses of Chairman and members	436.40	1,364.43		918.03	
3 - Transport and Travelling	15.80	142.06		126.26	
4 - Miscellaneous	42.80		261.67		804.47
5 - Telegrams	18.66	209.27		190.61	
6 - Telephones	454.21	526.22		52.01	
	<u>987.87</u>				
<b>HEAD 8 - PUBLIC PROSECUTIONS</b>					
S.H. 3 - Transport and Travelling	158.46	128.38			50.08
	<u>158.46</u>				
<b>HEAD 10 - PRIME MINISTER - GUYANA DEFENCE FORCE</b>					
S.H. 2 - Other Expenditure	805.00		471,598.34		472,203.34
<b>DIVISION V - OFFICE OF THE PRIME MINISTER</b>					
S.H. 2 - Buildings	1,000.16	293,038.92		279,038.76	
4 - Specific Independence Fund	20,774.44				20,774.44
	<u>24,774.60</u>				
<b>HEAD 15 - PUBLIC SERVICE MINISTRY</b>					
S.H. 3 - Miscellaneous	99.84	432.82		353.08	
<b>DIVISION VIII</b>					
S.H. 1 - Conditional Scholarships and training courses	2,300.00		12,977.23		15,277.23



**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**

Head and Subhead	Outturn of Appropriation Accounts			Position if Liabilities were discharged within the year	
	Liabilities \$	Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 14 - FOREIGN AFFAIRS</b>					
S.H. 1 - Personal Emoluments	3,105.14	470,444.05		467,338.91	
2 - Transport and Travelling	16,588.54	20,463.48		3,875.14	
3 - Miscellaneous	676.17	46,231.78		46,055.61	
4 - Postage, Cables and Telegrams	10,953.15	9,447.00			1,516.16
5 - Telephones	15,113.10	18,588.29		3,475.19	
6 - Books and Publications	2,969.31	9,262.82		6,293.51	
7 - Maintenance and Operation of Vehicles	2,498.60	3,155.06		716.46	
8 - Uniforms	13.75	485.06		471.31	
9 - Entertainment Expenses	283.00	12,462.08		12,179.08	
10 - Rents, Rates, Insurance Premiums etc.	15,513.80		179,412.74		194,926.54
11 - Lights, fuel and heating	5,483.08	22,984.29		19,501.87	
12 - Contribution to overseas National and Medical Insurance Schemes	44.68	13,872.55		13,827.87	
14 - Stationery and Office Supplies	487.95	14,951.79		14,463.84	
15 - Transport Expenses of Officers posted overseas	755.51		2,041.46		2,806.97
23 - Missions and Residences upkeep of grounds, lawns etc.	2,248.08	3,733.48		1,485.40	
31 - Upkeep of Missions and Residences	387.23	3,557.78		3,170.55	
32 - Assistance to Distressed Nationals Overseas	108.75	3,220.50		3,111.75	
36 - Refunds of Revenue	1,308.79	17,099.89		15,791.10	
	<u>76,498.44</u>				
<b>DIVISION IX - MINISTRY OF FOREIGN AFFAIRS</b>					
S.H. 3 - Heads of Missions Residences Redecoration etc.	<u>9,198.60</u>	37,777.13		28,578.53	
<b>HEAD 16 - OFFICIAL RECEIVER</b>					
S.H. 2 - Transport and Travelling	715.50	679.29			36.21
3 - Miscellaneous	105.51		195.01		300.52
4 - Telephones	148.99	315.92		166.93	
6 - Legal Costs, Fees etc Maintenance of Office Equipment	2,150.00	13,329.31		11,179.31	
	88.81				88.81
	<u>3,208.81</u>				
<b>HEAD 17 - DEEDS REGISTRY</b>					
S.H. 2 - Transport and Travelling	64.32	833.63		769.36	
3 - Miscellaneous	78.00		152.80		230.80
4 - Telephones	95.68	1,950.68		1,855.00	
5 - Uniforms	23.67	124.97		101.30	
	<u>261.67</u>				
<b>HEAD 18 - MINISTRY OF INFORMATION &amp; CULTURE</b>					
S.H. 2 - Transport and Travelling	62.00	3,912.54		3,850.54	
3 - Miscellaneous	1,265.30		3,443.51		4,708.81
5 - Telephones	5,222.05	12,320.91		7,098.86	

**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**

Head and Subhead	Outturn of Appropriation Accounts			Position if Liabilities were discharged within the year	
	Liabilities \$	Savings \$	Excesses \$	Savings \$	Excesses \$
8 - Films	923.04		65,715.55		66,698.59
9 - Production of Stills and other visual aids	1,170.91		816.07		1,986.98
10 - Maintenance of Equipment	1,843.28	625.71			1,217.57
13 - Operation and Maintenance of Motor Vehicles	3,335.15	4,329.73		994.58	
14 - Exhibition and Fairs	156.25	32.27			123.98
15 - Preservation of Archives	569.74	373.03		3.29	
20 - Publishing and Publicising	8,141.25	16,375.50		8,234.25	
21 - History and Culture	982.52		6,844.46		7,826.98
	<u>23,471.49</u>				
<b>HEAD 19 - MINISTRY OF HOME AFFAIRS</b>					
S.H. 8 - Miscellaneous	12.00	162.51		150.51	
7 - Repatriation	6,961.86	7,968.52		1,006.66	
	<u>6,973.86</u>				
<b>HEAD 21 - HOME AFFAIRS (PRISONS)</b>					
S.H. 1 - Personal Emoluments	42,700.48	79,312.80		36,612.32	
2 - Transport and Travelling	174.09		2,633.15		2,807.24
3 - Miscellaneous	480.20	854.09		373.89	
11 - Welfare Fund Expenditure	42.89	179.18		136.29	
	<u>43,397.66</u>				
<b>HEAD 22 - FIRE PROTECTION SERVICES</b>					
S.H. 2 - Transport and Travelling	5.25	1,374.27		1,369.02	
	<u>5.25</u>				
<b>HEAD 25 - REGISTRATION &amp; ELECTIONS</b>					
S.H. 5 - National Insurance	1,200.00	903.20			296.80
	<u>1,200.00</u>				
<b>HEAD 26 - MINISTRY OF AGRICULTURE</b>					
S.H. 5 - Telephones	56.76	21,842.75		21,785.99	
	<u>56.76</u>				
<b>HEAD 27 - MINISTRY OF AGRICULTURE</b>					
S.H. 2 - Transportation and Travelling	1,811.82		5,542.79		7,354.61
6 - Water Transport	395.00		317.96		712.96
7 - Botanic Gardens	43.56		3,695.47		3,739.03
9 - Purchase, Production and distribution of seeds and plants	459.59		13,813.21		14,272.80
10 - Production of Cereals, Pulses	25.00	29,757.31		29,732.31	
11 - Central Agricultural Station	9.25	31,881.62		31,872.37	
12 - Maintenance of district offices, demonstration stations and nurseries and offices	132.00	8,653.22		8,421.22	
13 - Apisary	12.93		1,173.45		1,186.38
14 - Extension Services	204.96		3,412.64		3,617.60
15 - Vet. Preventative Measures	662.95		16,311.93		16,974.88
16 - Plant Pest Preventative Measures	32.12		2,414.87		2,446.99
	<u>31.4</u>				

**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**

Head and Subhead	Outturn of Appropriation Accounts			Position if Liabilities were discharged within the year	
	Liabilities \$	Savings \$	Excesses \$	Savings \$	Excesses \$
18 - Artificial Insemination services	9.74		5,279.97		5,289.11
19 - Cost of investigations of insects affecting stored rice and paddy	17.83	5,847.00		5,829.17	
22 - Agri. education in primary schools	426.10	2,863.83		2,437.73	
23 - Dairy Farming expansion	11.00		76,129.20		76,140.20
25 - Agricultural Stations	4,625.14		47,635.33		52,160.47
34 - Refunds of Revenue	252.25	24,577.16		24,324.91	
37 - National Exhibition of Local Produce	7.75		57,416.49		57,424.24
40 - National Game Farming Committee	27.40	8,311.55		8,284.15	
42 - Conveyance by air of hinterland agriculture produce	12,060.86	69,346.08		67,284.22	
	<u>21,127.25</u>				
<b>HEAD 28 - MINISTRY OF AGRICULTURE (LANDS)</b>					
S.E. 2 - Transport and Travelling	2,528.04		7,981.94		10,509.98
4 - Library and Publications	23.52	142.14		118.92	
6 - Labour and Rations for labour	68.83	182,460.02		182,391.19	
7 - Land and Water Transport	19.00		648.86		667.86
13 - Investigation for applications for lands	206.80	13,927.82		13,722.02	
	<u>2,846.19</u>				
<b>HEAD 30 - MINISTRY OF AGRICULTURE (INTERIOR DEVELOPMENT)</b>					
S.E. 6 - Black Bush Polder L.D.S.	4,208.00	30,466.43		26,257.43	
9 - Overwagt L.D.S.	300.00		50,790.13		51,090.13
10 - Gane Grave - La Bonne Mere L.D.S.	4.83	59,920.15		59,915.32	
11 - WANNA L.D.S.	137.92		3,481.59		3,619.51
	<u>4,650.75</u>				
<b>DIVISION XIII - MINISTRY OF AGRICULTURE</b>					
S.H. 5 - Development of Agricultural Machinery establishment	9.00	252,730.32		252,721.32	
6 - Guyana School of Agriculture	11,727.04	137,310.93		135,583.91	
8 - Diversification and development of Agriculture	13,742.72	16,388.85		2,646.13	
12 - Charity/Amazon	397.32	1,867.02		1,469.70	
13 - Soesdyke/Linden	2,745.71	53,550.57		50,804.86	
20 - Assistance to Agricultural development activities	14.95	1,506,264.05			1,505,278.40
21 - Acquisition of Essequibo Estates	1,311.90				1,311.90
28 - Agro-industrial development	388.00	96,266.06		95,928.06	
29 - Small Stock Expansion	336.64	206,224.57		205,887.93	
41 - Mahaiuca/Mahaiucany/Abary Scheme	83.19		169,010.17		169,093.36
	<u>20,705.87</u>				

**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**

Head and Subhead	Outturn of Appropriation Accounts			Position if Liabilities were discharged within the year	
	Liabilities \$	Savings \$	Excesses \$	Savings \$	Excesses \$
<b>DIVISION XIX – MINISTRY OF ECONOMIC DEVELOPMENT</b>					
S.H. 2 – Industrial Development	<u>1,540.42</u>	6,749,958.04		6,748,417.62	
<b>DIVISION XX – MINISTRY OF WORKS &amp; COMMUNICATIONS (COMMUNICATIONS)</b>					
<b>HEAD 37 – MINISTRY OF COMMUNICATIONS (CIVIL AVIATION)</b>					
S.H. 1 – Personal Emoluments	1,300.00	28,425.24		27,125.24	
2 – Transport and Travelling	150.50	8,410.73		8,260.23	
3 – Miscellaneous	308.32	935.86		627.54	
4 – Maintenance of Vehicles	699.04	4,154.84		3,455.80	
6 – Maintenance of Interior Airfields	612.88	28,522.80		27,909.92	
7 – Maintenance – Air Traffic Services and Aeronautical Equipment	9,532.31	25,134.12		21,601.81	
13 – Maintenance and operation of Aircraft	2,780.60	2,587.80			192.80
14 – Maintenance of Timchri International Airport	4,842.26	12,826.10		7,983.84	
15 – Maintenance and Operation of Navigational Beacons	13.64	40,105.33		40,091.69	
	<u>14,219.55</u>				
<b>MINISTRY OF WORKS AND COMMUNICATIONS (COMMUNICATIONS)</b>					
<b>DIVISION XX</b>					
S.H. 15 – Essequibo Rivers	1,158.46	1,850,583.46		1,849,425.00	
19 – Hinterland Airstrips	15,450.25	22,166.40		6,716.15	
23 – Canadian Aid Programme	1,504.30	750,134.51		748,630.21	
	<u>18,113.01</u>				
<b>HEAD 38 – MINISTRY OF WORKS AND COMMUNICATIONS (WORKS)</b>					
S.H. 2 – Transport and Travelling	406.03	290,291.99		289,885.96	
3 – Miscellaneous	294.00	4,512.74		4,218.74	
7 – Operation of Vehicles	6,769.82		67,745.03		74,514.85
9 – Maintenance and operation of water transport	973.38	6,007.60		5,034.22	
16 – Hydrographic Surveys	210.00	12,405.40		12,195.40	
17 – Engineering Surveys	44.00		18,378.23		18,422.23
22 – Public Printing	6,145.50	511,345.78		505,200.28	
24 – Central Stationary Store	366.00	815.49		449.49	
	<u>15,208.73</u>				
<b>HEAD 39 – MINISTRY OF WORKS AND COMMUNICATIONS (WORKS) ANNUALLY RECURRENT</b>					
S.H. 1 – Maintenance of Public Building	9,779.80		755,699.82		765,479.62
4 – Electric Power and lighting of buildings	1,105.51	49,897.59		48,792.28	
6 – Roads	120.00	227,237.71		227,117.71	
8 – Lorry transportation recurrent services	813.26	113,320.06		113,006.80	

APPENDIX C (Cont'd)  
LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974

Head and Subhead	Outturn of Appropriation Accounts			Position if Liabilities were discharged within the year	
	Liabilities \$	Savings \$	Excesses \$	Savings \$	Excesses \$
9 - Maintenance of Plant and equipment	163.65	86,992.35		86,828.70	
20 - Maintenance and operation of hydrometeorological stations	100.48	11,039.15		10,938.70	
21 - Unallocated stores	10,859.11	416,668.83		406,109.72	
22 - Maintenance of furniture for quarters and offices	6.78	13,955.16		13,948.38	
25 - Maintenance of Timchri	17.40	24,725.50		24,708.10	
28 - Subordinate staff gatekeepers watchmen and cleaners	63.00		179,251.59		179,514.59
	<u>22,228.76</u>				
<b>DIVISION XXI - MINISTRY OF WORKS AND COMMUNICATIONS (WORKS)</b>					
S.H. 1 - East Bank Demerara Roads	22.68	2,225,949.93		2,225,927.25	
4 - Georgetown Roads	104.18	191,524.98		191,420.80	
8 - Hinterland Road	6,491.56	4,276,422.15		4,269,930.50	
9 - Essequibo Islands	447.67	564,354.62		563,906.95	
18 - Purchase of Equipment	11,106.00		1,672,277.86		1,889,383.86
19 - Purchase of Office Equipment	15,169.00		9,935.49		25,104.49
32 - Upper Mazaruni Roads	41.10	656,995.12		656,954.02	
	<u>33,382.19</u>				
<b>HEAD 40 - MINISTRY OF EDUCATION AND SOCIAL DEVELOPMENT</b>					
S.H. 2 - Transport and Travelling	1,749.27		602.84		2,352.11
3 - Miscellaneous	1,837.49				1,837.49
4 - Telegrams	323.90	2,105.02		1,779.12	
5 - Telephones	7.14	6.48			0.66
6 - Telephones	8,211.96	1,578.93			6,940.06
7 - Library and Publication	307.03		1,525.78		1,537.78
8 - Uniforms	12.00			748.26	
8 - Broadcast to schools	72.36	820.61		3,294.61	
11 - Broadcast to schools	46.11	3,955.23			
11 - Scholarship & Exhibitions	614.51	7,760.48		7,625.48	
27 - Grant to Aided Secondary Schools	125.00				
36 - Supplies for computer	1,000.00	326,103.39		325,103.39	
37 - Maintenance and Operation of Land and Water Transport	790.00	3,572.16		2,782.16	
	12.60		1,078.49		1,091.09
	<u>15,109.36</u>				
<b>HEAD 41 - MINISTRY OF EDUCATION AND SOCIAL DEVELOPMENT</b>					
S.H. 2 - Transport and Travelling	578.50				417.99
Transport and Travelling	199.84	360.35			
	<u>778.34</u>				
<b>HEAD 42 - MINISTRY OF EDUCATION AND SOCIAL DEVELOPMENT</b>					
S.H. 1 - Personal Emoluments	91,959.08	1,646,836.74		1,607,366.27	
3 - Libraries for Teachers	7,311.39				
6 - Courses for Teachers	206.70	7,507.69		6,790.64	
	511.35				
	74.10	19,140.16		19,066.06	

**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**

Head and Subhead	Outturn of Appropriation Accounts			Position if Liabilities were discharged within the year	
	Liabilities \$	Savings \$	Excesses \$	Savings \$	Excesses \$
6 - Grants to Aides and Government	995.61 993.70		291,142.38		293,131.69
7 - Supplies to Government School	4,818.44		130,370.43		135,188.87
10 - Removal Expenses of Teacher	36.00	38,786.60		38,750.60	
11 - Travelling Expenses of Teachers in the Interior	279.50	2,823.55		2,550.05	
	<u>47,178.87</u>				
<b>HEAD 43 - MINISTRY OF EDUCATION &amp; SOCIAL DEVELOPMENT</b>					
S.H. 2 - Equipment and Materials etc.	620.60	41,816.96		41,195.36	
5 - National Insurance	4,447.80	550.90			3,896.90
	<u>5,068.40</u>				
<b>HEAD 44 - MINISTRY OF EDUCATION &amp; SOCIAL DEVELOPMENT</b>					
S.H. 1 - Personal Emoluments	1,759.89	201,674.71		199,914.82	
2 - Transport & Travelling	42.24		62.38		-104.62
5 - Furniture, Equipment and Material	14.85	168.44		153.59	
4 - Libraries	112.46	7,340.95		7,228.49	
7 - Books and Education Supplies	4,826.01	11,542.13		6,726.12	
	<u>6,755.45</u>				
<b>HEAD 49 - MINISTRY OF EDUCATION - ANNA REGINA HIGH SCHOOL</b>					
S.H. 2 - Transport and Travelling	186.50 183.45	130.24			159.71
3 - Miscellaneous	24.85	443.48		418.63	
5 - Electricity	982.72	50.65			932.07
6 - Supplies and Equipment	607.04 367.36	4,502.93		3,528.53	
	<u>1,651.02</u>				
<b>HEAD 52 - MINISTRY OF EDUCATION FOR SECONDARY TEACHERS</b>					
S.H. 2 - Transport and Travelling	11.04	1,909.67		1,898.63	
3 - Miscellaneous	165.65	41.86			123.79
	<u>176.69</u>				
<b>HEAD 53 - MINISTRY OF EDUCATION CURRICULUM DEVELOPMENT</b>					
S.H. 2 - Transport & Travelling	328.16 504.99	602.84	507.83		1,240.98
3 - Miscellaneous	651.78 8.00	602.84			56.94
4 - Materials and supplies	2,443.16	987.11			1,456.05
6 - Courses, Workshop, Pilot Courses, Workshop, Pilot	79.20 663.94	623.54			119.60
	<u>4,579.25</u>				

**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**

Head and Subhead	Outturn of Appropriation Accounts			Position if Liabilities were discharged within the year	
	Liabilities \$	Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 54 - MINISTRY OF EDUCATION AND GUYANA INDUSTRIAL TRAINING CENTRE</b>					
S.H. 6 - Materials Equipment	12.00	3,990.23		3,978.23	
8 - Telephones	187.98	1,091.79		903.81	
	<u>199.98</u>				
<b>HEAD 55 - MINISTRY OF HEALTH</b>					
S.H. 2 - Transport and Travelling	6.72	2,713.15		2,706.43	
4 - Telephones	22,765.25		89,586.34		112,351.59
	<u>22,771.97</u>				
<b>HEAD 56 - MEDICAL</b>					
S.H. 2 - Transport and Travelling	23,135.04		6,174.01		29,309.05
3 - Miscellaneous	190.15		2,037.11		2,277.26
4 - Medical Library	43.56		6,374.77		6,918.33
5 - Maintenance of Vehicles	497.00	7,129.31		6,632.31	
6 - Uniforms	485.90		364.83		850.73
8 - Maintenance of Compounds	90.00	9,498.61		9,408.61	
10 - Equipment and Supplies P.H.I. etc.	239.49	2,315.22		2,075.73	
11 - Post mortem Examinations	2,585.00		3.50		2,588.50
15 - Health Exhibits	112.00	2,184.17		2,072.17	
20 - Mosquito Control Service	250.67	131,036.55		130,785.88	
22 - Environmental Sanitation	10.00	2,160.86		2,150.86	
24 - Polio Rehabilitation	74.59	10,191.05		10,166.66	
	<u>27,713.20</u>				
<b>HEAD 57 - BACTERIOLOGICAL</b>					
S.H. 2 - Transport and Travelling	1,250.82	141.42			1,109.40
5 - Electricity and Fuel	2,975.07	4,071.40		1,096.33	
7 - Instruments, Supplies, etc.	603.18	91,003.68		90,400.50	
	<u>4,829.07</u>				
<b>HEAD 58 - X-RAY</b>					
S.H. 2 - Transport and Travelling	331.67		202.12		533.79
3 - Miscellaneous	62.32	288.12		225.80	
4 - Books and Publications	7.20	199.96		192.76	
8 - Electricity	4,734.91	740.89			3,994.02
	<u>5,136.10</u>				
<b>HEAD 59 - Hospital and Dispensaries</b>					
S.H. 2 - Transport and Travelling	14,216.51		22,723.25		36,939.76
3 - Miscellaneous	56.31		6,732.70		6,789.01
4 - Dietary	249,790.41		25,433.10		275,223.51
5 - Sanitary, fuel and light	35,072.96	56,120.16		21,047.20	
6 - Furniture and Equipment	2,740.20	2,834.12		93.22	
8 - Funerals	675.32	1,909.50		1,234.18	
11 - Clothing and bedding	13,093.42	6,250.78			6,842.64
14 - Drugs and Medical	14,860.21	825,787.56		810,927.35	
16 - Patients entertainment	348.64	1,925.21		1,576.57	
17 - Upkeep of Grounds and drainage	8.00	17,709.02		-17,701.02	
26 - Medical and surgical appliances for needy cases	15.00	3,098.99		3,083.99	
28 - Financial Assistance to needy patients	80.00	146.95		66.95	



**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**

Head and Subhead	Outturn of Appropriation Accounts			Position if Liabilities were discharged within the year	
	Liabilities \$	Savings \$	Excesses \$	Savings \$	Excesses \$
31 — Occupational Therapy	49.33	2,847.74		2,798.41	
32 — Expenses — Mahaica Hospital farms	2,157.15	1,933.40			223.75
33 — Medical Services, Matthews Ridge/Port Kaituma	1,233.51	34,763.05		33,529.54	
35 — Uniforms	2,627.72	38,463.56		35,835.84	
	<u>337,024.69</u>				
<b>HEAD 60 — ANALYST</b>					
S.H. 3 — Miscellaneous	143.30	86.71			56.59
	<u>143.30</u>				
<b>HEAD 61 — PALMS</b>					
S.H. 2 — Transport and Travelling	72.84		35.82		108.66
4 — Dietary	14,086.45	15,160.70		1,074.25	
5 — Fuel and light	309.60	1,165.96		856.36	
7 — Uniforms for nurses and servants	5,650.91	1,546.57			4,104.34
8 — Furniture and equipment	312.61	1,546.57		1,233.96	
10 — Laundry and sanitation	403.75	14,103.65		13,699.90	
	<u>20,836.16</u>				
<b>DIVISION XXV — MINISTRY OF HEALTH</b>					
S.H. 7 — Equipment General	7,200.00	516,703.17		509,503.17	
	<u>7,200.00</u>				
<b>HEAD 62 — MINISTRY OF HOUSING</b>					
S.H. 2 — Transport and Travelling	434.40	3,871.43		3,437.03	
<b>HEAD 64 — MINISTRY OF CO-OPS AND NATIONAL MOBILISATION</b>					
S.H. 2 — Transport and Travelling	324.11	8,805.11		8,481.00	
3 — Miscellaneous	.60	2,196.53		2,195.93	
44 — Telephones	22,390.47	509.20		21,881.27	
	<u>22,715.18</u>				
<b>HEAD 65 — LOCAL GOVERNMENT</b>					
S.H. 2 — Transport and Travelling	1,185.95	20,039.78		18,853.83	
3 — Miscellaneous	500.63	2,762.18		2,261.55	
6 — Uniforms	11.10	839.86		828.76	
8 — Land and Water Transport	370.45	3,345.30		2,974.85	
19 — Expenses C. F. U.	309.59		58,867.43		59,177.02
21 — Community Development Project	289.43	17,993.65		17,704.22	
	<u>2,667.15</u>				
<b>DIVISION XXVIII — LOCAL GOVERNMENT</b>					
S.H. 5 — Community Development Projects	1,490.76	512,236.85		510,746.09	
	<u>1,490.76</u>				



**APPENDIX C (Cont'd)**  
**LIABILITIES NOT SETTLED AT 31ST DECEMBER, 1974**

Head and Subhead	Outturn of Appropriation Accounts			Position if Liabilities were discharged within the year	
	Liabilities \$	Savings \$	Excesses \$	Savings \$	Excesses \$
<b>HEAD 66 - LABOUR AND SOCIAL SECURITY</b>					
S.H. 1 - Personal Emoluments	941.50	35,985.34		35,044.04	
2 - Transport and Travelling	2,844.05	33,563.61		30,719.56	
3 - Miscellaneous	1,923.01	710.21			1,212.80
5 - Telephones	5,569.95	7,368.39		798.44	
14 - Maintenance and Operation of Vehicles	49.70	5,745.56		5,695.86	
15 - National Insurance	102.50	966.20		863.70	
17 - Supervision of Weighing of canes on Sugar Estates	71.22	5,075.70		5,004.48	
	<u>12,501.73</u>				
<b>HEAD 67 - LABOUR AND SOCIAL SECURITY (EMPLOYMENT EXCHANGE)</b>					
S.H. 2 - Transport and Travelling	332.02	4,118.14		3,786.12*	
3 - Miscellaneous	1,432.00	1,291.33			140.67
	<u>1,764.02</u>				
<b>HEAD 68 - LABOUR AND SOCIAL SECURITY (SOCIAL ASSISTANCE)</b>					
S.H. 2 - Transport and Travelling	847.03	5,346.30		4,999.27	
3 - Miscellaneous	104.00	130.58		26.68	
6 - Public Assistance	208.34	153,360.80		153,152.46	
8 - Social Rehabilitation	1,830.56	19,594.81		17,764.25	
	<u>2,989.93</u>				
<b>HEAD 69 - MINISTRY OF TRADE</b>					
S.H. 1 - Personal Emoluments	468.00	5,873.29		5,405.29	
2 - Transport and Travelling	611.46		799.45		1,410.91
3 - Miscellaneous	244.17		96.77		341.24
4 - Telegrams	432.48	7.55			424.93
5 - Telephones	5,056.73	47.03			5,009.70
9 - Exhibitions and Fairs	689.10	8,843.00		8,153.90	
10 - Library and Publications	15.60	172.97		157.37	
12 - Subsidy - Conveyance of foodstuff to Hinterland	24,587.81	455.16			24,132.65
13 - Entertainment Allowance	200.00				200.00
14 - National Insurance	35.00	.20			32.80
	<u>32,338.65</u>				
<b>HEAD 72 - MINISTRY OF FINANCE - CUSTOMS AND EXCISE</b>					
S.H. 2 - Transport and Travelling	1,496.08	3,591.87		4,096.79	
3 - Miscellaneous	165.00	3,202.01		3,037.01	
5 - Uniforms	26.95	9,515.71		9,488.76	
8 - Revenue Protection	1,930.00	47,777.29		46,847.29	
9 - Maintenance and Operation of Land and Water Transport	402.75	1,668.16		1,265.41	
	<u>4,020.78</u>				

**AUDIT CERTIFICATE**

The Annual Statement, Balance Sheets, Appropriation Accounts and Revenue Statements for the years ended 31st December, 1972, 31st December, 1973 and 31st December, 1974, listed in the Schedule overleaf have been examined in accordance with the provisions of the Financial Administration and Audit Act Cap. 73:01. I certify, as a result of my examination, that in my opinion the abovementioned Statements and Accounts show a fair view of the Public Accounts subject to the relevant observations for the respective years in my Report dated 30th June, 1981.

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

**GEORGETOWN  
GUYANA  
30th JUNE, 1981.**