



**GUYANA**

# **REPORT**

**OF THE**

**AUDITOR GENERAL**

**ON THE**

**PUBLIC ACCOUNTS**

**OF**

**THE GOVERNMENT OF GUYANA**

**FOR THE FINANCIAL YEARS**

**ENDED 31ST DECEMBER, 1975, 31ST DECEMBER, 1976**

**AND**

**31ST DECEMBER, 1977**

**REPORT OF THE AUDITOR GENERAL ON THE  
PUBLIC ACCOUNTS OF THE GOVERNMENT OF GUYANA  
FOR THE FINANCIAL YEARS ENDED  
31ST DECEMBER, 1975; 31ST DECEMBER, 1976; and 31ST DECEMBER, 1977**

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**REPORT OF THE AUDITOR GENERAL ON THE PUBLIC ACCOUNTS  
FOR THE FINANCIAL YEARS ENDED 31ST DECEMBER, 1975,  
31ST DECEMBER, 1976 AND 31ST DECEMBER, 1977**

**INTRODUCTION**

I am required by Article 223 of the Constitution of the Co-operative Republic of Guyana to audit the Public Accounts of Guyana and of all officers and authorities of the Government including the Commissions established by the Constitution and the accounts of the Clerk of the National Assembly and of all Courts and to submit my reports to the Minister responsible for Finance, for laying before the National Assembly.

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

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

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 Annual Report for the financial year ended 31st December, 1974, 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 Statements 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:-

1975	-	April 21, 1980 to November 27, 1982
1976	-	July 13, 1980 to September 8, 1982
1977	-	December 16, 1980 to November 27, 1982

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 between 6 to 4 years approximately 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 1972, 1973 and 1974 Public Accounts**

10. My Report on the Public Accounts for 1972, 1973 and 1974 was submitted to the Minister of Finance on 30th June, 1981. The Report was laid before the National Assembly on 17th December, 1981.

#### **Public Accounts Committee**

11. The Report of the Public Accounts Committee of the National Assembly on the Public Accounts for the year 1967 was laid before the National Assembly but has not yet been referred by the National Assembly to the Government for its consideration.

12. The Public Accounts Committee has completed the examination of the Public Accounts for the years 1968 to 1971.

13. The Public Accounts Committee has commenced the examination of the Public Accounts for the years 1972 to 1974.

#### **Consideration of Reports of the Public Accounts Committee**

14. The Government has not yet reported on the action 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 performances 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 satisfactory system of Internal Audit in Ministries/Departments has not 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 desirable changes and have 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. Prior to 30th December, 1976, orders for withdrawals of funds from the Fund in

respect of sums authorised for the various services were required to be authenticated by the Auditor General. The Financial Administration and Audit (Amendment) Act No. 18/1976 dated 13th December, 1976, removed with effect from 1st January, 1977, this function from the Auditor General.

### RECEIPTS AND PAYMENTS

#### RECEIPTS

1975

21. According to the accounts a sum of \$1,592,660,312 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, 32, 33, 40 and 42 hereunder. In view of the fact that a sum of \$299,558,727 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 \$1,293,101,585. These figures are arrived at as follows:—

#### Amounts due to the Fund as at 31.12.74 by:

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

#### Add — Receipts current financial year

##### Revenue:—

Current	\$386,399,929	
Capital	<u>157,466,237</u>	543,866,166

##### Advances:—

Treasury Bills	759,753,500	
Crown Agents Joint Consolidated Fund	<u>2,641,876</u>	\$ 762,395,376
		<u>\$1,306,261,542</u>

Amount to be paid into Fund \$1,592,660,312

#### Less — Amounts due to the Fund as at 31.12.75 By

General Account	\$ 289,980,094	
Deposits Fund	7,279,323	
Accounting Officers	<u>2,299,310</u>	299,558,727

Amount paid into Fund \$1,293,101,585

22. The amounts of \$289,980,094 and \$7,279,323 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 \$288,892,261 and \$6,529,600 shown in the Balance Sheets of the General Account and the Deposits Fund respectively. The differences of \$1,087,833 and \$749,723 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment.

23. The amount of \$2,299,310 shown as due by Accounting Officers at paragraph 21 does not agree with the amount of \$2,431,206 (Current Vote Account over-issue \$29,304,986 and Capital Vote Account under-issue \$26,873,780) shown in the Balance Sheet of the General Account. The difference of \$131,896 commented on at paragraph 29 of my Annual Report for the financial year ended 31st December, 1974 remained unadjusted.

1976

24. According to the accounts a sum of \$2,653,399,402 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 25, 44, 45, 50, 51 and 54 hereunder. In view of the fact that a sum of \$304,743,580 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 \$2,348,655,822. These figures are arrived at as follows:—

**Amounts due to the Fund as at 31.12.75 by**

General Account	\$ 289,980,094	
Deposits Fund	7,279,323	
Accounting Officers	<u>2,299,310</u>	\$ 299,558,727

**Add — Receipts current financial year**

**Revenue:—**

Current	\$379,858,005	
Capital	<u>215,997,770</u>	\$ 595,855,775

**Advances:—**

Treasury Bills	<u>\$1,757,984,900</u>	<u>\$2,353,840,675</u>
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**Amount to be paid into the Fund**

\$2,653,399,402

**Less — Amounts due to the Fund as at 31.12.76 by**

General Account	\$295,678,325	
Deposits Fund	7,279,323	
Crown Agents Joint Consolidated Fund	1,785,932	\$ 304,743,580

**Amount paid into Fund**

\$2,348,655,822

25. The amounts of \$295,678,325 and \$7,279,323 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 \$294,572,485 and \$6,806,502 shown in the Balance Sheets of the General Account and the Deposits Fund respectively. The differences of \$1,105,840 and \$472,821 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment.



1977

26. According to the accounts a sum of \$4,781,644,887 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 27, 56, 57, 59, 62, 63 and 66 hereunder. In view of the fact that a sum of \$312,736,702 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 \$4,468,908,185. These figures are arrived at as follows:—

**Amount due to the Fund as at 31.12.76 by**

General Account	\$295,678,323	
Deposits Fund	7,279,323	
Crown Agents Joint Consolidated Fund	1,785,932	\$ 304,743,580

**Add — Receipts current financial year**

**Revenue:—**

Current	\$342,109,683	
Capital	103,305,124	\$ 445,414,807

**Advances:—**

Treasury Bills	4,031,486,500	4,476,901,307
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**Amount to be paid into Fund**

**\$4,781,644,887**

**Less — Amounts due to the Fund as at 31.12.77 by**

General Account	\$ 303,671,969	
Deposits Fund	7,279,323	
Crown Agents Joint Consolidated Fund	1,785,410	\$ 312,736,702

**Amount paid into Fund**

**\$4,468,908,185**

27. The amounts of \$303,671,969 and \$7,279,323 shown at paragraph 26 as due to the Consolidated Fund by the General Account and the Deposits Fund respectively, do not agree with the amounts of \$302,545,417 and \$6,806,502 shown in the Balance Sheets of the General Account and the Deposits Fund respectively. The differences of \$1,126,552 and \$472,821 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment.



PAYMENTS

1975

28. A sum of \$1,309,349,603 was withdrawn from the Consolidated Fund during the year as shown hereunder:—

(a) To meet expenditure			
Statutory Expenditure		\$	82,139,594
Voted Expenditure (Current)			274,337,296
Voted Expenditure (Capital)			286,951,358
			<hr/>
		\$	643,428,248
(b) To increase Contingencies Fund			1,524,000
(c) To replace advances made from Contingencies Fund – 1974 Accounts			
Current	\$	3,044,140	
Capital		209,215	3,253,355
		<hr/>	
(d) To meet redemption of Treasury Bills			661,144,000
			<hr/>
		TOTAL	\$1,309,349,603
			<hr/> <hr/>

1976

29. A sum of \$2,318,090,809 was withdrawn from the Consolidated Fund during the year as shown hereunder:—

(a) To meet expenditure			
Statutory Expenditure		\$	114,507,735
Voted Expenditure (Current)			357,291,385
Voted Expenditure (Capital)			287,085,177
			<hr/>
		\$	758,884,297
(b) To increase Contingencies Fund			2,700,000
(c) To replace advances made from Contingencies Fund – 1975 Account			
Current	\$	4,377,674	
Capital		2,862,938	7,240,612
		<hr/>	
(d) To meet redemption of Treasury Bills			1,549,265,900
			<hr/>
		TOTAL	\$2,318,090,809
			<hr/> <hr/>

1977

30. A sum of \$4,402,496,658 was withdrawn from the Consolidated Fund during the year as shown hereunder:—

(a) To meet expenditure			
Statutory Expenditure		\$	128,643,810
Voted Expenditure (Current)			286,689,664
Voted Expenditure (Capital)			123,909,892
			<hr/>
		\$	539,243,366
(b) To increase Contingencies Fund			2,678,895
(c) To replace advances made from Contingencies Fund — 1976 Accounts			
Current	\$	398,164	
Capital		855,233	1,253,397
		<hr/>	
(d) To meet redemption of Treasury Bills			3,859,321,000
			<hr/>
		TOTAL	<u><u>\$4,402,496,658</u></u>

1975 — 1977

31. 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 capital expenditure for the financial years 1975, 1976 and 1977 was in excess of the total sums withdrawn from the Consolidated Fund for these years by \$90,184,609, \$146,445,759, \$56,121,367 respectively and the total current expenditure for the financial year 1977 was in excess of the total sums withdrawn by \$26,228,823. Such a situation which is contrary to the provisions of the Financial Administration and Audit Act, not only militates against proper financial control but can lead to unauthorised overdrafts on the main bank accounts of Accounting Officers.

#### BALANCE SHEET

1975

32. **Bank Balance (Overdraft).** Subject to the comments at paragraphs 22, 23, 33, 34, 38, 39, 40 and 42 the overdrawn figure as at 31st December, 1975 should be

\$302,001,586 as set out in the following table and on the settlement of the transactions listed below:—

Overdraft as per Balance Sheet		( <b>\$415,690,609</b> )
<b>Subtract:</b> Amounts due to the Fund		
General Account	\$ 289,980,094	
Deposits Fund	7,279,323	
Accounting Officers	2,299,310	
Investments	655,370	
Contingencies Fund	7,900,000	308,114,097
		<u>(<b>\$107,576,512</b>)</u>
<b>Add:</b> Amounts due by the Fund		
Treasury Bills	\$ 192,851,248	
Erroneous Payments	89,251	
Crown Agents Consolidated Fund	1,484,575	( <b>\$194,425,074</b> )
		<u>(<b>\$302,001,586</b>)</u>

It has been observed that the overdraft of \$415,690,609 listed above does not agree with the credit balance of \$119,091,296 as shown in the Ledger Account of the Fund. The Accountant General has been requested to explain the difference of \$296,599,313.

33. **Bank Reconciliation.** The Bank Reconciliation Statement for December, 1975, in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the overdrawn balance of \$415,690,609 could not therefore be ascertained.

34. **Investments.** The amount of \$655,370 should have been \$312,837. The difference of \$342,533 has been brought to the attention of the Accountant General for adjustment.

35. **Due by the Deposits Fund.** The accuracy of the amount of \$7,279,323 is subject to the comment at paragraph 22 above.

36. **Due by the General Account.** The accuracy of the amount of \$289,980,094 is also subject to the comment at paragraph 22 above. This figure does not agree with the credit balance of \$6,619,219 shown in the ledger account. The Accountant General has been requested to explain the difference of \$296,599,313.

37. **Due by Accounting Officers.** The accuracy of the amount of \$2,299,310 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.

38. **Outstanding Treasury Bills.** The amount of \$192,851,248 does not agree with the amount of \$202,674,000 shown in the Treasury Bills Register. The difference of \$9,822,752 has been brought to the attention of the Accountant General for adjustment.

39. **Erroneous Payments.** The figure of \$89,251 remained static throughout the year. The Accountant General was again requested to clear this account.

40. **Crown Agents' Advances from Joint Consolidated Fund.** The certificate from the Crown Agents to support the overdrawn balance of \$1,484,575 was not produced for audit inspection. The balance has therefore not been verified.

41. **Balance on Current and Capital Accounts.** The net deficit subject to my comments at paragraphs 33, 34, 42 and 135 stood at \$302,001,586 at the close of the financial year as set out in the table hereunder:—

	Current	Capital	Total
Surplus (Deficit) as at 31.12.74	(\$ 8,922,173)	(\$129,461,402)	(\$138,383,575)
<b>Out-turn — Year of Account</b>			
Revenue	\$386,399,929	\$157,466,237	\$543,866,166
Expenditure	330,348,210	377,135,967	707,484,177
	\$ 56,051,719	(\$219,669,730)	(\$163,618,011)
Surplus (Deficit) as at 31.12.75	\$ 47,129,546	(\$349,131,132)	(\$302,001,586)

42. Receipts other than cash from certain aid donors were not brought to account under the appropriate heads and subheads in the Revenue and Appropriation Accounts of several Ministries. Similarly revenue and expenditure relating to projects under USAID PL 480 — Title I — Sales Agreement were not brought to account under the Capital Account. The receipts still formed part of the Deposits Fund.

43. The original estimates for the year projected a net deficit of \$44,380,458 (a surplus of \$59,833,562 on Current Account and a deficit of \$104,214,020 on Capital Account). The actual out-turn of the accounts revealed a net deficit of \$163,618,011 (a surplus of \$56,051,719 on Current Account and a deficit of \$219,669,730 on Capital Account).

44. **Bank Balance (Overdraft).** Subject to the comments at paragraphs 25, 45, 46, 47, 50, 51, 52 and 54 the overdrawn figure as at 31st December, 1976 should be \$598,295,738 as set out in the following table and on the settlement of the transactions listed below:—

Overdraft as per Balance Sheet		(\$480,485,506)
<b>Subtract:</b> Amounts due to the Fund		
General Account	\$295,678,325	
Deposits Fund	7,279,323	
Investments	655,370	
Crown Agents — Consolidated Fund	1,785,932	
Contingencies Fund	10,600,000	315,998,950
		<u>315,998,950</u>
		(\$164,486,556)
<b>Add:</b> Amounts due by the Fund		
Accounting Officers	\$ 10,367,650	
Treasury Bills	423,352,281	
Erroneous Payments	89,251	(\$433,809,182)
		<u>(\$433,809,182)</u>
		<u>(\$598,295,738)</u>

It has been observed that the overdraft of \$480,485,506 listed above does not agree with the credit balance of \$179,722,195 as shown in the ledger account of the Fund. The Accountant General has been requested to explain the difference of \$300,763,311.

45. **Bank Reconciliation.** A Bank Reconciliation Statement for December, 1976, in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the overdrawn balance of \$480,485,506 could not therefore be ascertained.

46. **Investments.** The situation remained the same as reported at paragraph 34 above.

47. **Crown Agents' Advances from Joint Consolidated Fund.** The certificate from the Crown Agents to support the balance of \$1,785,932 was not produced for audit inspection. The balance has therefore not been verified.

48. **Due by the Deposits Fund.** The accuracy of the amount of \$7,279,323 is subject to the comment at paragraph 25 above.

49. **Due by the General Account.** The accuracy of the amount of \$295,678,325 is also subject to the comment at paragraph 25 above. This figure does not agree with the credit balance of \$5,084,986 as shown in the ledger account. The Accountant General has been requested to explain the difference of \$300,763,311.

50. **Due to Accounting Officers.** The amount of \$10,367,650 shown as due by Accounting Officers does not agree with the net amount of \$10,235,754 (Current Account Vote Account over issue \$10,596,218 and Capital Account Vote Account

under issue \$20,831,972) as shown on the Balance Sheet of the General Account. The difference of \$131,896 has been brought to the attention of the Accountant General for adjustment.

51. **Outstanding Treasury Bills.** The amount of \$423,352,281 does not agree with the amount of \$411,393,000 shown in the Treasury Bills Register. The difference of \$11,959,281 has been brought to the attention of the Accountant General for adjustment.

52. **Erroneous Payments.** The position remained the same as reported at paragraph 39 above.

53. **Balance on Current and Capital Accounts.** The net deficit subject to my comments at paragraphs 45, 46, 54 and 145 stood at \$598,295,739 at the close of the financial year as set out in the table hereunder:—

	Current	Capital	Total
Surplus (Deficit) as at 31.12.75	\$ 47,129,546	(\$349,131,132)	(\$302,001,586)

**Out-turn — Year of Account**

Revenue	\$379,858,005	\$215,997,770	\$595,855,775
Expenditure	458,618,992	433,530,936	892,149,928
	(\$ 78,760,987)	(\$217,533,166)	(\$296,294,153)

Surplus (Deficit) as at 31.12.76	(\$ 31,631,441)	(\$566,664,298)	(\$598,295,739)
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54. Receipts other than cash from certain aid donors were not brought to account under the appropriate heads and subheads in the Revenue and Appropriation Accounts of several Ministries. 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.

55. The original estimates for the year projected a total deficit of \$214,182,673 (a deficit of \$39,599,473 on Current Account and a deficit of \$174,583,200 on Capital Account). The actual out-turn of the accounts revealed a total deficit of \$296,294,153 (a deficit of \$78,760,987 on Current Account and a deficit of \$217,533,166 on Capital Account).

56. **Bank Balance (Overdraft).** Subject to the comments at paragraphs 27, 28, 57, 58, 59, 63, 64 and 66 the overdrawn figure as at 31st December, 1977 should be \$769,474,486 as set out in the following table and on the settlement of the transactions listed below:—

Overdraft as per Balance Sheet		(\$423,523,820)
<b>Subtract:</b> Amounts due to the Fund		
General Account	\$303,671,969	
Deposits Fund	7,279,323	
Investments	655,370	
Crown Agents – Consolidated Fund	1,785,410	
Contingencies Fund	13,278,895	\$326,670,967
		<u>(\$ 96,852,853)</u>
<b>Add:</b> Amounts due by the Fund		
Accounting Officers	\$ 74,774,040	
Treasury Bills	597,758,342	
Erroneous Payments	89,251	(\$672,621,633)
		<u>(\$769,474,486)</u>

It has been observed that the overdraft of \$423,523,820 listed above does not agree with the credit balance of \$116,301,852 shown in the ledger account of the Fund. The Accountant General has been requested to explain the difference of \$307,221,968.

57. **Bank Reconciliation.** A Bank Reconciliation Statement for December, 1977, in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the overdrawn balance of \$423,523,820 could not therefore be ascertained.

58. **Investments.** The situation remained the same as reported at paragraph 34 above.

59. **Crown Agents' Advances from Joint Consolidated Fund.** The certificate from the Crown Agents to support the balance of \$1,785,410 was not produced for audit inspection. The balance has therefore not been verified.

60. **Due by the Deposits Fund.** The accuracy of the amount of \$7,279,323 is subject to the comment at paragraph 27 above.

61. **Due by the General Account.** The accuracy of the amount of \$303,671,969 is also subject to the comments at paragraph 27 above. This figure does not agree with the credit balance of \$3,549,999 as shown in the ledger account. The Accountant General has been requested to explain the difference of \$307,221,968.

62. **Due to Accounting Officers.** The amount of \$74,774,040 shown as due to Accounting Officers does not agree with the amount of \$74,642,099 (Current



Vote Account under issue \$36,422,293 and Capital Vote Account under issue \$38,219,806) on the Balance Sheet of the General Account. The difference of \$131,941 has been brought to the attention of the Accountant General for adjustment.

63. **Outstanding Treasury Bills.** The amount of \$597,758,342 does not agree with the amount of \$583,558,500 shown in the Treasury Bills Register. The difference of \$14,199,842 has been brought to the attention of the Accountant General for adjustment.

64. **Erroneous Payments.** The situation remained the same as reported at paragraph 39 above.

65. **Balance on Current and Capital Accounts.** The net deficit subject to my comments at paragraphs 56, 57, 58, 66 and 155 stood at \$769,474,488 at the close of the financial year as set out in the table hereunder:—

	Current	Capital	Total
Surplus (Deficit) as at 31.12.76	(\$31,631,441)	(\$566,664,298)	(\$598,295,739)
<hr/>			
Out-turn — Year of Account			
Revenue	\$342,109,683	\$103,305,124	\$445,414,807
Expenditure	441,562,297	175,031,259	616,593,556
	( \$ 99,452,614)	( \$ 71,726,135)	( \$171,178,749)
<hr/>			
Surplus (Deficit) as at 31.12.77	( \$131,084,055)	( \$638,390,433)	( \$769,474,488)

66. Receipts other than cash from certain aid donors were not brought to account under the appropriate heads and subheads in the Revenue and Appropriation Accounts of several Ministries. Similarly revenue and expenditure on projects under USAID PL 480 Title I — Sales Agreement were not brought to account under the Capital Account. These receipts still formed part of the Deposits Fund.

67. The original estimates for the year projected a net deficit of \$72,343,387 (a surplus of \$277,313 on Current Account and a deficit of \$72,620,700 on Capital Account). The actual out-turn of the accounts revealed a total deficit of \$171,178,749 (a deficit of \$99,452,614 on the Current Account and a deficit of \$71,726,135 on Capital Account).

#### CONTINGENCIES FUND CONTROL OF FUND

68. 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 is 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, 1975, 31st December, 1976 and 31st December, 1977 was \$7,900,000, \$10,600,000 and \$13,278,895 respectively representing approximately two per cent of the estimated annual expenditure of \$395,191,038; \$531,188,978 and \$663,944,793 for the financial years 1974, 1975 and 1976 respectively.

## RECEIPTS AND PAYMENTS

### RECEIPTS

#### 1975

69. Of the amount of \$13,102,686 received during the financial year the sum of \$11,578,686 was authorised by Resolutions passed by the National Assembly approving of Schedules of Additional Provision on the Current and Capital Estimates. The difference of \$1,524,000 was authorised by the Minister of Finance in accordance with Resolution No. XXXVI passed by the National Assembly on 12th June, 1974, for the purpose of funding the Contingencies Fund. Of the amount received by the Fund the sum of \$3,253,355 represented repayment of outstanding advances as at 31st December, 1974.

#### 1976

70. Of the amount of \$25,400,015 received during the financial year the sum of \$22,690,712 was authorised by Resolutions passed by the National Assembly approving of Schedules of Additional Provision on the Current and Capital Estimates. A further sum of \$2,700,000 was authorised by the Minister of Finance in accordance with Resolution No. XXXVI passed by the National Assembly on 12th June, 1974, for the purpose of funding the Contingencies Fund; and the difference of \$9,303 represented an advance authorised by the Minister of Finance which was repaid from the General Account. Of the amount received by the Fund, the sum of \$7,249,915 represented repayment of outstanding advances as at 31st December, 1975.

#### 1977

71. Of the amount of \$21,784,179 received during the financial year the sum of \$19,105,284 was authorised by Resolutions passed by the National Assembly approving of Schedules of Additional Provision on the Current and Capital Estimates. The difference of \$2,678,895 was authorised by the Minister of Finance in accordance with Resolution No. XXXVI passed by the National Assembly on 12th June, 1974, for the purpose of funding the Contingencies Fund. Of the amount received by the Fund the sum of \$1,253,397 represented repayment of outstanding advances as at 31st December, 1976.

## PAYMENTS

1975 - 1977

72. Sums as shown hereunder were advanced 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 the service by the respective Appropriation Act.

1975 - \$15,575,246

1976 - \$16,703,497

1977 - \$31,010,927

## BALANCE SHEET

1975

73. **Bank Reconciliation.** A Bank Reconciliation Statement as at 31st December, 1975 in support of the balance shown in the Cash Book was not produced for audit examination. The accuracy of the amount of \$650,085 shown on the Balance Sheet has therefore not been established.

74. **Advances.** The sum of \$7,249,915 was repaid in 1976. The amount of \$7,240,612 consequent upon the passing by the National Assembly on 5th May, 1976 of Resolution No. LXXXVI approving of Schedules of Supplementary Provision on the Current and Capital Estimates and the balance of \$9,303 authorised by the Minister of Finance in 1975 as a repayment from the General Account.

1976

75. **Bank Reconciliation.** A Bank Reconciliation Statement as at 31st December, 1976 in support of the balance shown in the Cash Book was not produced for audit examination. The accuracy of the amount of \$9,346,603 shown on the Balance Sheet has therefore not been established.

76. **Advances.** The sum of \$1,253,397 was repaid in 1977 consequent upon the passing by the National Assembly on 21st July, 1977 of Resolution No. CXI approving of Schedules of Supplementary Provision on the Current and Capital Estimates.

1977

77. **Bank Reconciliation.** A Bank Reconciliation Statement as at 31st December, 1977 in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the amount of \$119,855 shown in the Balance Sheet has therefore not been established.

78. **Advances.** The sum of \$13,159,040 was repaid in 1978 consequent upon the passing by the National Assembly on 20th March, 1978 of Resolution No. CXXVII approving of Schedules of Supplementary Provision on the Current and Capital Estimates.

## DEPOSITS FUND

### CONTROL OF FUND

79. The accounts of the Deposits Fund are under the control of the Accountant General. This fund is operated in accordance with the provision 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 on the account is applied for the purpose intended. In the absence of statements of reconciliation attesting to the accuracy of the individual accounts of the Fund it has not been established that the accounts have been properly kept.

### BALANCE SHEET

1975

80. **Cash and Bank Balances on Fund.** Subject to the comments at paragraphs 22, 81 and 82 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 \$1,449,349 as shown in the table below.

	Cash and Bank Balance as per Balance Sheet (Note 1)	(\$ 6,334,603)
<b>Add:</b>	Due by General Account	<u>46,921,534</u>
		<b>\$40,586,931</b>
<b>Deduct:</b>	Due to General Account	\$32,607,982
	Due to Consolidated Fund	<u>6,529,600</u>
		<u>\$ 1,449,349</u>

81. It has been observed that the overdraft of \$6,334,603 does not agree with the credit balance of \$4,560,596 shown in the related ledger account of the Deposits Fund. The Accountant General has been requested to explain the difference of \$1,774,007.

82. **Balance on Accountant General Account — 401 (Note 1).** A Bank Reconciliation Statement as at 31st December, 1975, in support of the balance as

shown in the Cash Book was not produced for audit examination. The accuracy of the overdrawn bank balance of \$14,825,443 has therefore not been established.

83. **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, 1975 and a Bank Reconciliation Statement were not produced for audit examination. In the circumstances, the balance of \$8,366,006 has not been verified.

84. **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.

85. **Imprest (Note 1).** The balance of \$14,387 relating to the Imprest Account operated by the Ministry of Communications does not agree with the accumulated balance of \$160,139 in the Statement of Balances of the Deposits Fund. An explanation has been requested.

86. **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 \$27,261,758 shown in the balance sheet as relating to advances from the Deposits Fund 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 240.8%.

87. **Advances — Personal (Note 2).** The Statement of Personal Advances submitted by the Accountant General reflected 5,130 accounts with credit balances totalling \$2,062,590. Of these accounts 4,454 with credit balances totalling \$1,436,519 remained static throughout the year. There were also 3,602 accounts with debit balances totalling \$3,086,193 which remained static throughout the year. There were numerous accounts with debit and credit balances 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.

88. **Advances — Other Governments and Administrations (Note 2).** The Statement relating to these advances revealed 42 accounts with debit balances totalling \$1,814,441 and 15 accounts with credit balances totalling \$389,456. These accounts included 22 accounts with debit balances totalling \$61,648 and 12 accounts with credit balances totalling \$116,525 which remained static throughout the year. Information has been sought regarding the action taken to settle outstanding net balance of \$1,424,985.

89. **Advances — Statutory Bodies (Note 2).** Advances totalling \$11,663,505 made to certain organisations were not repaid in accordance with the requirements

of Section 23(2) 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.

90. **Advances — Miscellaneous (Note 2).** Of the net balance of \$7,294,316 there were numerous accounts with credit balances, the majority of which remained static throughout the year. There were also numerous accounts with static debit balances. The unsatisfactory manner of keeping these advance accounts has been brought to the attention of the Accountant General. It has been observed that there is a balance of \$5,493,362 as at 31st December, 1975, relating to payments made by Post Office Department on behalf of Ministries/Departments. Information has been sought regarding the action taken to clear this balance.

91. **Deposits — Other Government and Administrations (Note 4).** The Statement of Deposits in respect of Other Governments and Administrations totalling \$1,723,051 revealed 15 accounts with debit balances totalling \$4,238,711 and 16 accounts with credit balances totalling \$2,515,660. Of these accounts 11 with debit balances totalling \$460,166 and 10 with credit balances totalling \$146,776 remained static throughout the year. Action should be taken to clear the balances on the accounts.

92. **Deposits — Statutory Bodies (Note 4).** The Statement of Deposits in respect of Statutory Bodies submitted by the Accountant General totalling \$2,809,631 reflected 6 accounts with debit balances totalling \$39,234 and 16 accounts with credit balances totalling \$2,848,865 of which 5 accounts with debit balances totalling \$32,143 and 12 with credit balances totalling \$2,324,298 remained static throughout the year. Information has been sought as regards the reasons for debit balances appearing in the accounts.

93. **Deposits — Miscellaneous (Note 4).** The Statement of Miscellaneous Deposits submitted by the Accountant General totalling \$27,233,417 revealed that there were 574 accounts with debit balances totalling \$194,239,886 of which 461 accounts with balances totalling \$3,013,561 remained static throughout the year. There were also 766 accounts with credit balances totalling \$221,473,302 of which 576 accounts with balances totalling \$9,961,956 remained static throughout the year. Information has been sought as regards the reasons for debit balances appearing in the accounts.

94. **Deposits for Investments (Note 5).** The Statement of Deposits for Investments submitted by the Accountant General totalling \$27,465,660 revealed 22 accounts with debit balances totalling \$13,624,346 and 77 accounts with credit balances totalling \$41,090,006 of which 15 accounts with debit balances totalling \$4,240,179 and 61 accounts with credit balances totalling \$20,749,759 respectively remained static throughout the year. There were also 61 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.



95. **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 \$15,382,287 whereas the balance on the General Ledger Account of the Public Accounts is \$27,060,163. The difference of \$11,677,876 has been brought to the attention of the Accountant General for reconciliation and adjustment.

96. **Due by and to the General Account.** The amount of \$46,921,534 shown on the Balance Sheet of the Deposits Fund as due by the General Account differed from the amount of \$37,492,481 stated as due to the Deposits Fund on the Balance Sheet of the General Account. Also the amount of \$32,607,982 shown on the Balance Sheet of the Deposits Fund as due to the General Account differed from the amount of \$39,503,794 stated as due by the Deposits Fund on the Balance Sheet of the General Account. The differences of \$9,429,053 and \$6,895,812 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment. It has been observed that the amount of \$46,921,534 (Note 3 to the Balance Sheet of the Deposits Fund) does not agree with the total of the balances of \$45,147,526 of the General Account ledger accounts of the Deposits Fund. The Accountant General has been requested to explain the difference of \$1,774,007.

97. **Due to the Consolidated Fund.** The accuracy of the amount of \$6,529,600 shown as due to the Consolidated Fund is subject to my comment at paragraph 22 above.

#### 1976

98. **Cash and Bank Balances of Fund.** Subject to the comments at paragraphs 25, 99 and 100 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 \$7,355,515 as shown in the table below.

	Cash and Bank Balances as per Balance Sheet (Note 1)		(\$ 8,153,080)
<b>Add:</b>	Due by General Account		65,465,044
			<u>\$57,311,964</u>
<b>Less:</b>	Due to General Account	\$43,149,947	
	Due to Consolidated Fund	<u>6,806,502</u>	<u>\$49,956,449</u>
			<u><u>\$ 7,355,515</u></u>

It has been observed that the amount of \$8,153,080 does not agree with the debit balance of \$9,260,219 shown on the related ledger account of the Deposits Fund. The Accountant General has been requested to explain the difference of \$17,413,299.

99. **Balance on Accountant General Account — 401 (Note 1).** A Bank Reconciliation Statement as at 31st December, 1976, in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the bank balance of \$19,313,662 has therefore not been established.

100. **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, 1976 and Bank Reconciliation Statement were not produced for audit examination. In the circumstances the balance of \$11,035,749 has not been verified.

101. **Balances on Accountant General Account — 101 and Royal Bank of Canada (Note 1).** The situation remained the same as reported at paragraph 84 above.

102. **Imprest (Note 1).** The balance of \$21,554 relating to the Imprest Account operated by the Ministry of Communications does not agree with the accumulated balance of \$167,306 in the Statement of Balances of the Deposits Fund. An explanation has been requested.

103. **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 \$26,702,317 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 233.8%.

104. **Advances — Personal (Note 2).** The Statement of Personal Advances submitted by the Accountant General reflected 5,468 accounts with credit balances totalling \$5,757,421. Of these accounts 4,799 with credit balances totalling \$1,705,240 remained static throughout the year. There were also 4,159 accounts with debit balances totalling \$4,525,957 which remained static throughout the year. There were numerous accounts with debit and credit balances 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.

105. **Advances — Other Governments and Administrations (Note 2).** The Statement relating to these advances revealed 42 accounts with debit balances totalling \$2,118,605 and 15 accounts with credit balances totalling \$431,627. These accounts included 27 accounts with debit balances totalling \$738,882 and 10 accounts with credit balances totalling \$58,670 which remained static throughout the year. Information has been sought regarding the action taken to settle the outstanding net balance of \$1,686,978.

106. **Advances — Statutory Bodies (Note 2).** Advances totalling \$8,082,798 made to certain organisations were not repaid in accordance with the requirements of Section 23(2) 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.

107. **Advances — Miscellaneous (Note 2).** Of the net balance of \$10,106,810 there were numerous accounts with credit balances, the majority of which remained static throughout the year. There were also numerous accounts with static debit balances. The unsatisfactory manner of keeping these advance accounts has been brought to the attention of the Accountant General. It has been observed that there is a balance of \$2,304,081 as at 31st December, 1976, 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 balance.

108. **Deposits — Other Governments and Administrations (Note 4).** The Statement of Deposits in respect of other Governments and Administrations totalling \$1,876,557, revealed 14 accounts with debit balances totalling \$4,355,857 and 17 accounts with credit balances totalling \$2,479,300. Action should be taken to clear the balances on the accounts.

109. **Deposits — Statutory Bodies (Note 4).** The Statement of Deposits in respect of Statutory Bodies submitted by the Accountant General totalling \$2,745,256 reflected 6 accounts with debit balances totalling \$47,972 and 16 accounts with credit balances totalling \$2,792,328 of which 5 accounts with debit balances totalling \$32,143 and 11 accounts with credit balances totalling \$2,216,261 remained static throughout the year. Information has been sought as to the reasons for debit balances appearing in the accounts.

110. **Deposits — Miscellaneous (Note 4).** The Statement of Miscellaneous Deposits submitted by the Accountant General totalling \$21,418,676 revealed that there were 601 accounts with debit balances totalling \$235,151,362 of which 506 accounts with balances totalling \$3,860,179 remained static throughout the year. There were also 772 accounts with credit balances totalling \$256,570,038 of which 651 accounts with balances totalling \$12,301,066 remained static throughout the year. Information has been sought as regards the reasons for debit balances appearing in the accounts.

111. **Deposits for Investments (Note 5).** The Statement of Deposits for Investments submitted by the Accountant General totalling \$35,728,174 revealed 25 accounts with debit balances totalling \$13,679,932 and 77 with credit balances totalling \$49,408,106 of which 19 accounts with debit balances totalling \$8,348,356 and 62 with credit balances totalling \$20,798,905 remained static throughout the year. There were also 64 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.

112. **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 \$13,828,789 whereas the balance on the General Ledger Account of the Public Accounts is \$23,936,163. The difference of \$10,107,374 has been brought to the attention of the Accountant General for reconciliation and adjustment.



113. **Due by and to the General Account.** The amount of \$65,465,044 shown on the Balance Sheet of the Deposits Fund as due by the General Account differed from the amount of \$63,916,673 stated as due to the Deposits Fund on the Balance Sheet of the General Account. Also the amount of \$43,149,947 shown on the Balance Sheet of the Deposits Fund as due to the General Account differed from the amount of \$50,125,608 stated as due by the Deposits Fund on the Balance Sheet of the General Account. The differences of \$1,548,371 and \$6,975,661 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment. It has been observed that the amount of \$65,465,044 (Note 3 to the balance sheet of the Deposits Fund) does not agree with the total of the balances \$48,051,745 of the General Account ledger accounts of the Deposits Fund. The Accountant General has been requested to explain the difference of \$17,413,299.

114. **Due to the Consolidated Fund.** The accuracy of the amount of \$6,806,502 shown as due to the Consolidated Fund is subject to my comment at paragraph 25 above.

#### 1977

115. **Cash and Bank Balances on Fund.** Subject to the comments at paragraphs 27, 116 and 117 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 \$13,483,694 as shown in the table below:—

	Cash and Bank Balances as per Balance Sheet (Note 5)	(\$ 90,661)
<b>Add:</b>	Due by General Account	\$68,838,062
		<u>\$68,747,401</u>
<b>Less:</b>	Due to General Account	\$48,457,205
	Due to Consolidated Fund	<u>6,806,502</u>
		<u>\$13,483,694</u>

It has been observed that the overdraft of \$90,661 does not agree with the debit balance of \$14,276,215 shown on the related ledger account of the Deposits Fund. The Accountant General has been requested to explain the difference of \$14,366,876.

116. **Balance on Accountant General Account — 401 (Note 5).** A Bank Reconciliation Statement for December, 1977 in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the overdrawn bank balance of \$11,251,243 has therefore not been established.

117. **Balance on Ministry of Communications Account (Note 5).** A Bank Reconciliation Statement for December, 1977, in support of the balance as shown in the Cash Book was not produced for audit examination. The accuracy of the bank balance of \$11,035,749 has therefore not been established.

118. **Balances on Accountant General Account — 101 and on Royal Bank of Canada (Note 5).** The situation remained the same as reported at paragraph 84 above.

119. **Imprest (Note 5).** The balance of \$21,554 relating to the Imprest Account operated by the Ministry of Communications does not agree with the accumulated balance of \$167,306 in the Statement of Balances of the Deposits Fund. An explanation has been requested.

120. **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 \$28,708,876 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 258.8%.

121. **Outstanding Advances (Note 1)**

Advances — Personal	\$ 7,366,005
Advances — Other Governments and Administrations	\$ 1,955,146
Advances — Statutory Bodies	\$ 9,560,971
Advances — Miscellaneous	\$ 9,826,753
	<u>\$28,708,875</u>

Of the net balances on the advance accounts as shown above, there were numerous accounts with credit balances, the majority of which remained static throughout the year. There were also numerous accounts with static debit balances. The unsatisfactory manner of keeping these advance accounts has been brought to the attention of the Accountant General. It has been observed that there is a balance of \$2,304,081 as at 31st December, 1977 under Miscellaneous Advances in respect of payments made by the Post Office Department on behalf of other Ministries/Departments. Information has been sought regarding the action taken to clear long outstanding and overdue balances on the advance accounts.

122. **Deposits — Other Governments and Administrations (Note 3).** The Statement of Deposits in respect of Other Governments and Administrations totalling \$1,759,576 revealed 16 accounts with debit balances totalling \$4,352,503 and 19 accounts with credit balances totalling \$2,592,927. There were several accounts with debit and credit balances which remained static throughout the year. Action should be taken to clear the balances on the accounts.

123. **Deposits — Statutory Bodies (Note 3).** The Statement of Deposits in respect of Statutory Bodies totalling \$3,032,745 submitted by the Accountant General reflected 6 accounts with debit balances totalling \$50,505 and 19 with credit balances totalling \$3,083,250. There were several of these accounts with balances which remained static throughout the year. Information has been sought as to the reasons for debit balances appearing under this Deposit Account.

124. **Deposits — Miscellaneous (Note 3).** The Statement of Miscellaneous Deposits submitted by the Accountant General totalling \$28,306,466 revealed that there were numerous accounts with debit balances, the majority of which remained

static throughout the year. There were also numerous accounts with credit balances which remained static throughout the year. Information has been sought as regards the reasons for debit balances appearing in the accounts.

125. **Deposits for Investments (Note 4).** The Statement of Deposits for Investments submitted by the Accountant General totalling \$36,320,651 revealed several accounts with debit balances many of which remained static throughout the year. There were also numerous credit balances which 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.

126. **Deposits Invested (Note 4).** The Statement prepared by the Accountant General detailing the portfolio of each Special Fund shows the total Ledger Value of the Investments as \$13,832,339 whereas the balance on the General Ledger Account of the Public Accounts was \$23,686,163. The difference of \$9,853,824 has been brought to the attention of the Accountant General for reconciliation and adjustment.

127. **Due by and to the General Account.** The amount of \$68,838,062 shown on the Balance Sheet of the Deposits Fund as due by the General Account differs from the amount of \$69,004,132 stated as due to the Deposits Fund on the Balance Sheet of the General Account. Also the amount of \$48,457,205 shown on the Balance Sheet of the Deposits Fund as due to the General Account differs from the amount of \$55,119,962 stated as due by the Deposits Fund on the Balance Sheet of the General Account. The differences of \$166,070 and \$6,662,757 respectively have been brought to the attention of the Accountant General for reconciliation and adjustment. It has been observed that the amount of \$68,838,062 (Note 2 to the Balance Sheet of the Deposits Fund) does not agree with the total of the balances of \$54,471,186 of the General Account ledger accounts of the Deposits Fund. The Accountant General has been requested to explain the difference of \$14,366,876.

128. **Due to the Consolidated Fund.** The accuracy of the amount of \$6,806,502 shown as due to the Consolidated Fund is subject to my comment at paragraph 27 above.

#### RECONCILIATION OF DEPOSITS FUND ACCOUNTS

1975 - 1977

129. 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 and the statements certifying the balances of the accounts were not furnished. In the circumstances the balances of the accounts shown on the Balance Sheet of the Deposits Fund has not been verified. The reconciliation of these accounts should be given urgent attention in order to establish their correctness.

## GENERAL ACCOUNT

### CONTROL OF ACCOUNT

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

### BALANCE SHEET

1975

131. **Cash and Bank Balances.** It has been observed that the total of the Cash and Bank Balances of \$295,857,265 does not agree with the credit balance of \$15,877,303 shown in the relevant ledger account of the General Account. The Accountant General has been requested to explain the difference of \$311,734,568.

132. **Bank Reconciliation.** The Bank Reconciliation Statements as at 31st December, 1975, in respect of the amount of \$289,247,237 relating to the Accountant General for General Account Bank Account 405 and the amount of \$37,079,288 on the Accountant General for Non-Sub-Accounting Ministries/Departments Bank Account 402 were not produced for audit examination. The certificates of the balances relating to the Sub Treasuries at North West District and Lethem and the Ministries shown at Note 1 to the Balance Sheet of the General Account were not produced for audit examination. In the circumstances these balances have not been verified.

133. **Amount of \$70,111 (Note 1).** An explanation has again 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.

134. **Imprests Accounts (Note 1).** The Statement of Imprests as at 31st December, 1975 showed a net balance of \$2,545,742. This amount does not agree with the balance of \$2,508,901 shown on the Balance Sheet; a difference of \$36,841 which represented three imprests not included in the Statement of Imprests. The records relating to Imprest Accounts were not properly maintained as there were 77 accounts with debit balances totalling \$4,673,978 and 85 accounts with credit balances totalling \$2,128,237. Of these 48 accounts with debit balances totalling \$473,584 and 79 with credit balances totalling \$520,218 remained static throughout the year. There were several accounts with debit and credit balances the descriptions of which were not stated. 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. The Registers of Imprests were not properly maintained by the Accountant General and by Ministries with Sub-Imprest Holders.

135. **Ministries Paymasters' Accounts (Note 1).** The amount shown as outstanding under Ministries Paymasters' Accounts is \$10,852,347. The Statement of

Balances relating to the General Account submitted by the Accountant General showed 10 accounts with debit balances totalling \$11,291,775 and 8 accounts with credit balances totalling \$439,428. There were 11 accounts without description consisting of 6 accounts with debit balances totalling \$898,030 and 5 with credit balances totalling \$229,722 all of which remained static throughout the year.

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

137. **Erroneous Payments.** The amount of \$5,536 was brought forward from the 1974 accounts. The Accountant General has been requested to take action to clear the account.

138. **Due by and to the Deposits Fund.** The accuracy of the amounts of \$39,503,794 and \$37,492,481 due by and to the Deposits Fund respectively is subject to my observations at paragraph 96 above. It has also been observed that the balance of \$37,492,481 does not agree with the total of the balances of \$35,718,474 of the Deposit Fund ledger accounts of the General Account. (Note 2 to the Balance Sheet of the General Account). The Accountant General has been requested to explain the difference of \$1,774,007. It has been further observed that the accounting instructions with regard to the reimbursement by the General Account of expenditure paid by the Ministry of Communications from the Deposits Fund were not observed. Consequently the Remittances Account which should have shown a debit balance of \$9,349,516 as an asset in the Balance Sheet of the General Account showed a credit balance of \$18,209,530. (Note 2 reimbursement of expenditure paid by the Deposits Fund). This matter has been brought to the attention of the Accountant General for investigation and adjustment.

139. **Due to the Consolidated Fund.** The accuracy of the amount of \$288,892,261 due to the Consolidated Fund is subject to my observation at paragraph 22 above. Of this amount the figure of \$244,524 relating to the Inter-Ministries Clearance Account (Note 3) remained static during the year. It has also been observed that the balance of \$288,892,261 does not agree with the net balance of \$7,707,052 of the Consolidated Fund ledger accounts of the General Account. (Note 3 of the Balance Sheet of the General Account). The Accountant General has been requested to explain the difference of \$296,599,313. Information has also been sought as to the action taken to pay into the Consolidated Fund, the amount due by the General Account.

140. **Current and Capital Vote Accounts.** The accuracy of the balances on these two accounts totalling \$2,431,206 (Current Vote Account over issue \$29,304,986 and Capital Vote Account under issue \$26,873,780) is subject to my observations at paragraph 23 above.

1976

141. **Cash and Bank Balances.** It has been observed that the total cash and bank balances of \$298,636,680 does not agree with the credit balance of \$38,687,395 shown in the relevant ledger account of the General Account. The Accountant General has been requested to explain the difference of \$337,324,075.



142. **Bank Reconciliation.** The Bank Reconciliation Statements as at 31st December, 1976 in respect of the amounts of \$307,610,055 relating to the Accountant General for General Account Bank Account 405 and \$53,203,997 on the Accountant General for Non-Sub-Accounting Ministries/Departments Bank Account 402 were not produced for audit examination. The certificates of balances relating to the Sub-Treasuries at North West District and Lethem and the Ministries shown at Note 1 to the Balance Sheet of the General Account were not produced for audit examination. In the circumstances these balances have not been verified.

143. **Amount of \$70,111 (Note 1).** The situation remained the same as reported at paragraph 133 above.

144. **Imprest Accounts (Note 1).** The Statement of Imprests as at 31st December, 1976 submitted by the Accountant General showed a net balance of \$2,989,530. This amount does not agree with the balance of \$2,952,689 shown on the Balance Sheet; a difference of \$36,841 which represented three Imprest Accounts not included in the Statement of Imprests. The records relating to the Imprest Accounts were not properly maintained as there were 89 accounts with debit balances totalling \$5,292,222 and 87 accounts with credit balances totalling \$2,302,692. Of these 42 accounts with debit balances totalling \$496,645 and 60 accounts with credit balances totalling \$302,590 remained static throughout the year. There were several accounts with debit and credit balances, the descriptions of which were not stated. 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. The Registers of Imprests were not properly maintained by the Accountant General and by Ministries with Sub-Imprest Holders.

145. **Ministries Paymasters' Accounts (Note 1).** The amount shown as outstanding under Ministries Paymasters' Accounts is \$16,194,776. The Statement of Balances relating to the General Account submitted by the Accountant General showed 12 accounts with debit balances totalling \$16,725,079 and 8 accounts with credit balances totalling \$530,303. There were 12 accounts without description of which 7 accounts showed debit balances totalling \$1,044,237 and 5 accounts showed credit balances totalling \$229,722. Of these 4 accounts with debit balances totalling \$229,435 and 5 accounts with credit balances totalling \$229,722 remained static throughout the year. The Accountant General has been requested to take action to clear these balances.

146. **Disallowance Account.** The situation remained the same as reported at paragraph 136 above.

147. **Erroneous Payments.** The amount of \$41,249 on this account shows an increase of \$35,713 over the 1975 figure. The Accountant General has again been requested to take action to clear the account.

148. **Due by and to the Deposits Fund.** The accuracy of the amounts of \$50,125,608 and \$63,916,673 due by and to the Deposits Fund respectively is subject to my observation at paragraph 113 above. It has also been observed that the balance of \$63,916,673 does not agree with the total of the balances of \$46,503,375 of the Deposits Fund ledger accounts of the General Account. (Note 2 to the Balance Sheet of the General Account). The Accountant General has been requested to explain the difference of \$17,413,298. It has been further observed that the accounting instructions with regard to the reimbursement by the General Account of expenditure paid by the Ministry of Communications from the Deposits Fund were not observed. Consequently the Remittances Account which should have shown a debit balance of \$18,320,412 as an asset in the Balance Sheet of the General Account showed a credit balance of \$22,635,407. (Note 2 Reimbursement of expenditure paid by the Deposits Fund). This matter has been brought to the attention of the Accountant General for investigation and adjustment.

149. **Due to the Consolidated Fund.** The accuracy of the amount of \$294,572,485 due to the Consolidated Fund is subject to my observation at paragraph 25. Of this amount the figure of \$244,524 relating to the Inter-Ministries Clearance Account (Note 3) remained static during the year. It has been observed that the balance of \$294,572,485 does not agree with the net balance of \$6,190,826 of the Consolidated Fund ledger accounts of the General Account. (Note 3 of the Balance Sheet of the General Account). The Accountant General has been requested to explain the difference of \$300,763,311. Information has also been sought as to the action taken to pay into the Consolidated Fund the amount due by the General Account.

150. **Current and Capital Vote Accounts.** The accuracy of the balances on these two accounts totalling £10,235,754 (Current Vote Account over-issued \$10,596,218 and Capital Vote Account under-issued \$20,831,972) is subject to my observation at paragraph 50.

1977

151. **Cash and Bank Balances.** It has been observed that the total cash and bank balances of \$254,167,691 does not agree with the credit balance of \$87,930,002 shown in the relevant ledger account of the General Account. The Accountant General has been requested to explain the difference of \$342,097,693.

152. **Bank Reconciliation.** The Bank Reconciliation Statement as at 31st December, 1977 in respect of the amounts of \$279,963,195 relating to the Accountant General for General Account Bank Account 405 and the credit balance of \$64,119,677 on the Accountant General for Non Sub-Accounting Ministries/Departments Bank Account 402 were not produced for audit examination. The certificates of balances relating to the Sub-Treasuries at North West District and Letchem, the Post Office Corporation and the Ministries shown at Note 1 to the Balance Sheet of the General Account were not produced for audit examination. In the circumstances the accuracy of these balances has not been verified.

153. **Amount of \$70,111 (Note 1).** The situation remained the same as reported at paragraph 133 above.

154. **Imprest Accounts (Note 1).** The Statement of Imprests as at 31st December, 1977 showed a net balance of \$3,069,727. This amount does not agree with the balance of \$3,032,886 shown on the Balance Sheet; a difference of \$36,841 which represented three accounts not included in the Statement of Imprests. The records relating to Imprest Accounts were not properly maintained as there were 90 accounts with debit balances totalling \$5,403,489 and 90 accounts with credit balances totalling \$2,333,762. Of these 60 accounts with debit balances totalling \$718,678 and 81 accounts with credit balances totalling \$618,078 remained static throughout the year. There were several accounts with debit and credit balances, the descriptions of which were not stated. 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. The Registers of Imprests were not properly maintained by the Accountant General and by Ministries with Sub-Imprest Holders.

155. **Ministries Paymasters' Accounts (Note 1).** The amount shown as outstanding under Ministries Paymasters' Accounts is \$17,475,962. The Statement of Balances relating to the General Account submitted by the Accountant General showed 140 accounts with debit balances totalling \$19,902,862 and 107 accounts with credit balances totalling \$2,426,900. There were 20 accounts without description, of which 11 accounts showed debit balances totalling \$1,104,413 and 9 accounts with credit balances totalling \$231,617. Of these accounts 10 with debit balances totalling \$1,044,816 and 7 with credit balances totalling \$230,422 remained static throughout the year. The Accountant General has been requested to take action to clear these balances.

156. **Disallowance Account.** The situation remained the same as reported at paragraph 136 above.

157. **Erroneous Payments.** The balance of \$41,247 on this account decreased slightly when compared with the balance of \$41,249 for 1976. The Accountant General has again been requested to take action to clear this account.

158. **Due by and to the Deposits Fund.** The accuracy of the amounts of \$55,119,962 and \$69,004,132 due by and to the Deposits Fund respectively is subject to my comment at paragraph 127 above. It has been observed that the balance of \$69,004,132 does not agree with the total of the balances of \$54,637,236 of the Deposits Fund ledger accounts of the General Account. (Note 2 to the Balance Sheet of the General Account). The Accountant General has been requested to explain the difference of \$14,366,876 and also to state what action has been taken to rectify the position with regard to the Remittance Account which should have shown a debit balance as an asset in the Balance Sheet of the General Account instead of a credit balance of \$23,924,004 (Note 2 reimbursement of expenditure paid by the Deposits Fund).



159. **Due to the Consolidated Fund.** The accuracy of the amount of \$302,545,417 due to the Consolidated Fund is subject to my observation at paragraph 27. 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 \$302,545,417 does not agree with the total of the balances of \$4,676,551 of the Consolidated Fund ledger accounts of the General Account. (Note 3 to the Balance Sheet of the General Account). The Accountant General has been requested to explain the difference of \$307,221,968. Information has also been sought as to the action taken to pay in to 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 \$74,642,099 (Current Vote Account under-issue of \$36,422,293 and Capital Vote Account under-issue of \$38,219,806) is subject to my observation at paragraph 62.

### RECONCILIATION OF ACCOUNTS

1975 - 1977

161. 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 CURRENT ASSETS AND LIABILITIES

#### Verification of Current Assets and Liabilities

1975 - 1977

162. The accuracy of the balances in respect of current assets and liabilities is subject to the observations made with regard to the Consolidated Fund, Contingencies Fund, Deposits Fund and General Account.

163. 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.

#### Control over Receipts and other Controlled Forms

1975 - 1977

164. The control over receipt books and other controlled forms as reported at paragraph 172 of my Annual Reports for 1972 - 1974 did not improve during the

financial years 1975 - 1977. The unsatisfactory features include the non-presentation of receipt books for audit examination, not accounting for them in accordance with prescribed instructions and failure to maintain prescribed registers in a proper manner.

#### Advances to the Government

##### 1975 - 1977

165. 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:-

##### 1975

Net Overdraft Bank of Guyana (As per Cash Books)	\$125,503,475
Advances Crown Agents Joint Consolidated Fund	1,484,575
Treasury Bills (see observation at paragraph 38)	202,674,000
	<u>\$329,662,050</u>

The amount of \$329,662,050 represented approximately 89.3% of the estimated annual revenue of \$369,184,472 for the financial year 1974, an excess of approximately 69.3% over the prescribed limit.

##### 1976

Net Overdraft Bank of Guyana (As per Cash Books)	\$180,633,748	
Less Crown Agents Joint Consolidated Fund	1,785,932	\$178,847,816
Treasury Bills (see observation at paragraph 51)		411,393,000
		<u>\$590,240,816</u>

The amount of \$590,240,816 represented approximately 121.2% of the estimated annual revenue of \$486,808,520 for the financial year 1975, an excess of approximately 101.2% over the prescribed limit.

##### 1977

Net Overdraft Bank of Guyana (As per Cash Books)	\$169,305,381	
Less Crown Agents Joint Consolidated Fund	1,785,410	\$167,519,971
Treasury Bills (see observation at paragraph 63)		583,558,500
		<u>\$751,078,471</u>

The amount of \$751,078,471 represented approximately 167% of the estimated annual revenue of \$449,762,120 for the financial year 1976, an excess of approximately 147% over the prescribed limit.

#### **Losses of Cash**

##### **1975 - 1977**

166. A list of the cases of cash reported lost during each of the financial years is at Appendix A(1). The Permanent Secretaries and Heads of Departments not under Ministerial control have not in accordance with financial instructions furnished me with duly certified lists of the losses of cash and stamps and amounts written off during the financial year.

#### **Notes to the Statements of Current Assets and Liabilities**

##### **1975 - 1977**

167. Notes have not been made on the Statements of Current Assets and Liabilities to the effect that the Statements for the financial years 1975 - 1977 do not show the outstanding amount of the Public Debt and the amount of the Sinking Funds provided at the end of each financial year. Notes have also not been made on the Statements of the amount of the contingent liabilities in respect of loans or credits guaranteed by the Government at the end of each financial year.

#### **PUBLIC DEBT**

##### **Borrowing Powers**

##### **1975 - 1977**

168. The Government is authorised by the External Loans Act No. 5 of 1973 to raise loans outside of Guyana not exceeding \$500 million in the aggregate, and such further sum as may be necessary to defray the expenses of the raising of such loans, for the purpose of financing the general development of Guyana. This Act has been amended by the External Loans (Limitation Increase) Order No. 93 of 1977 dated 11th November, 1977 which authorised the raising of loans outside of Guyana to an amount not exceeding \$1 Billion in the aggregate. The Government is further authorised by the Public Loan Act No. 11 of 1973 to raise loans in Guyana not exceeding in the aggregate of \$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 165.

169. The Bauxite Nationalisation Act 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.

170. 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.

#### 1975

171. The Public Debt at 31st December, 1975 as shown by the records of the Accountant General is summarised below:

	Internal Loans	External Loans	Total
Balance as at 31st December 1974	\$ 277,745,792	\$ 431,817,881	\$ 709,563,673
<i>Add</i>			
New Loans 1975	787,177,325	138,729,022	925,906,347
	<u>1,064,923,117</u>	<u>570,546,903</u>	<u>1,635,470,020</u>
Adjustment – Foreign currency translation and others	( 1,249,675)	53,831,404	52,581,729
	<u>1,063,673,442</u>	<u>624,378,307</u>	<u>1,688,051,749</u>
<i>Deduct</i>			
Payments 1975	679,549,663	15,301,882	694,851,545
Balance at 31st December, 1975	<u>\$ 384,123,779</u>	<u>\$ 609,076,425</u>	<u>\$ 993,200,204</u>

In addition the sum of:—

- (a) \$80,421 (£15,585.58) British Guiana (Demerara Railway) Permanent Annuities were registered in the books of the Crown Agents.
- (b) \$4,679,613 relating to non-negotiable interest bearing 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
	<u>\$4,679,613</u>

The amounts of the notes issued to the International Finance Corporation and the Caribbean Development Bank have not been included. Certificates from the Bank of Guyana confirming the total amount of the notes issued to each International Financial Institution, were not produced for audit verification.

## External Loans

172. **United Kingdom Government Development Loans.** The balance according to the Public Debt Register in respect of the United Kingdom Exchequer Loans is shown as £8,623,748. This balance when calculated at the mid-rate of exchange should have been \$44,497,936. The balance reported in the Statement of Public Debt is \$43,468,502 an understatement of \$1,029,434. In view of this, the balance of \$993,200,204 at paragraph 171 has been understated by a similar amount.

## Short-Term Borrowings

173. **Treasury Bills.** The amount outstanding at 31st December, 1975 as shown in the Treasury Bills Register is \$202,674,000 as mentioned at paragraph 38. The balance of \$199,970,482 on the Statement of Public Debt has therefore been understated by \$2,703,518. This matter has been brought to the attention of the Accountant General.

174. **Cash and Bank Balances.** The Statement of Assets and Liabilities discloses a net overdrawn position of \$125,503,475 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 points such as the following 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/Departments held by the bank; in accordance with existing financial procedures all such receipts should have been brought to account in the relevant Sub-Accountants' 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.

175. **Crown Agents — Joint Consolidated Fund.** The figure of \$2,112,951 does not agree with the balance of \$1,484,575 shown in the General Ledger Account a difference of \$628,376. This matter has been brought to the attention of the Accountant General.

#### Funded Loans — Sinking Funds

176. Sinking Funds are being provided for the repayment of loans described as 'Funded'. These Funds are managed by the Crown Agents and the Bank of Guyana as Trustees. The total of the investments of the Sinking Funds including Supplementary Sinking Fund as at 31st December, 1975, is summarised on the Statement of Public Debt.

177. It has been observed from the Head — Public Debt in the Public Accounts that contributions towards the creation of sinking funds were made in respect of certain fixed date debentures. However such contributions were not shown on the Statement of Sinking Funds as investments of the relevant Sinking Funds.

178. Certificates as at 31st December, 1975 were not seen in respect of those Sinking Funds for which the Bank of Guyana has been appointed Trustees. In the circumstances the accuracy of the balances on the Sinking Funds has not been determined.

#### 1976

179. The Public Debt at 31st December, 1976 as shown by the records of the Accountant General is summarised below:—

	Internal Loans	External Loans	Total
Balance at 31st December, 1975	\$ 384,123,779	\$ 609,076,425	\$ 993,200,204
<i>Add</i>			
New Loans, 1976	1,836,417,601	176,196,234	2,012,613,835
	<u>2,220,541,380</u>	<u>785,272,659</u>	<u>3,005,814,039</u>
Adjustment — Foreign currency translations and others	( 1,309,742)	( 22,606,390)	( 23,916,133)
	<u>2,219,231,638</u>	<u>762,666,269</u>	<u>2,981,897,907</u>
<i>Deduct</i>			
Payments, 1976	1,554,747,210	34,206,800	1,588,954,010
Balance at 31st December, 1976	<u>664,484,428</u>	<u>728,459,469</u>	<u>1,392,943,897</u>

In addition the sum of:—

- (a) \$65,459 (£15,585.58) British Guiana (Demerara Railway) Permanent Annuities were registered in the books of the Crown Agents.



(b) \$4,813,188 relating to non-negotiable interest bearing 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	1,716,547
	<u>\$4,813,188</u>

The amounts of the notes issued to the International Finance Corporation, Inter-American Development Bank and the Caribbean Development Bank have not been included. Certificates from the Bank of Guyana confirming the total amount of the notes issued to each International Financial Institution, were not produced for audit verification.

#### Short-Term Borrowing

180. **Treasury Bills.** The amount outstanding at 31st December, 1976 as shown in the Treasury Bills Register was \$411,393,000 as mentioned at paragraph 51. The balance of \$407,379,740 in the Statement of Public Debt has therefore been understated by \$4,013,260. This matter has been brought to the attention of the Accountant General.

181. **Cash and Bank Balances.** The Statement of Assets and Liabilities discloses a net overdrawn position of \$180,633,749 at the Bank of Guyana. However, the Statement of Public Debt only shows an amount of \$36,646,776 as 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 points mentioned at paragraph 174.

#### Funded Loans - Sinking Funds

182. Sinking Funds are being provided for the repayment of Loans described as 'Funded'. These Funds are managed by the Crown Agents and the Bank of Guyana as Trustees. The total of the investments of the Sinking Funds including Supplementary Sinking Funds as at 31st December, 1976 is summarised on the Statement of Public Debt.

183. It has been observed from the Head - Public Debt in the Public Accounts that contributions towards the creation of Sinking Funds were made in respect of certain fixed-date debentures. However such contributions were not shown on the Statement of Sinking Funds as investments of the relevant Sinking Funds.

184. Certificates as at 31st December, 1976 were not seen in respect of those Sinking Funds for which the Bank of Guyana has been appointed Trustees. In the circumstances the accuracy of the Sinking Funds has not been determined.

1977

185. The Public Debt at 31st December, 1977 as shown by the records of the Accountant General is summarised below.

	Internal Loans	External Loans	Total
Balance at 31st December, 1976	\$ 664,484,428	\$ 728,459,469	\$1,392,943,897
<i>Add:</i>			
New Loans, 1977	4,083,477,650	62,790,343	4,146,267,993
	<u>4,747,962,078</u>	<u>791,249,812</u>	<u>5,539,211,890</u>
Adjustments – Foreign Currency translation and Others	2,230,227	18,357,309	20,587,536
	<u>4,750,192,305</u>	<u>809,607,121</u>	<u>5,559,799,426</u>
<i>Deduct:</i>			
Repayments, 1977	3,899,282,412	32,753,742	3,932,036,154
Balances at 31st December, 1977	<u>\$ 850,909,893</u>	<u>\$ 776,853,379</u>	<u>\$1,627,763,272</u>

In addition the sum of:—

(a) \$75,751 (£15,585.58) British Guiana (Demerara Railway) Permanent Annuities were registered in the books of the Crown Agents.

(b) \$6,127,113 relating to non-negotiable interest bearing 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	1,716,547
(iii) Caribbean Development Bank	1,313,925
	<u>\$6,127,113</u>

The amounts of the notes issued to the International Finance Corporation and the Inter-American Development Bank have not been included. Certificates from the Bank of Guyana confirming the total amount of the notes issued to each International Financial Institution were not provided for audit verification.

#### External Loans

1976

186. Canadian Government Loans. The balance according to the Public Debt Register in respect of the Control Surveys and Topographic Mapping (Phase 1) Loan is shown as Canadian \$2,231,940. This balance when calculated at the mid-rate of exchange should be G\$5,633,395. The balance shown on the Statement of Public Debt is G\$8,157,385 an overstatement of G\$2,523,990.

#### 1975 - 1977

187. **Translation of Foreign Currency Transactions.** The balances of external loans shown on the Statement of Public Debt summarised at paragraphs 171, 179 and 185 have been calculated by the Accountant General at the mid-rates of exchange at 31st December of each year.

#### 1975 - 1977

188. **Conversion of Loans Raised, Repaid/Redeemed.** The amounts of loans raised, repaid/redeemed shown on the Statement of Public Debt have also been calculated by the Accountant General at the mid-rates of exchange at 31st December of each year. However the amounts of the receipts obtained and payments made during each financial year have been reflected in the relevant Revenue Statements and the Head - Public Debt respectively, at the rate of exchange prevailing at the date of receipt or payment.

#### 1975 - 1977

189. **Foreign Currency Balances on External Loans.** Statements from certain aid donors of the foreign currency balances on the external loans shown in the Public Debt Register maintained by the Accountant General, have not been produced for audit verification.

#### Short-Term Borrowings

190. **Treasury Bills.** The amount outstanding at 31st December, 1977 was \$583,558,500 as mentioned at paragraph 63. The balance of \$581,775,467 in the Statement of Public Debt has therefore been understated by \$1,783,033. This matter has been brought to the attention of the Accountant General.

191. **Cash and Bank Balances.** The Statement of Assets and Liabilities discloses a net overdrawn position of \$169,305,381 at the Bank of Guyana. However, the Statement of Public Debt only shows the amount of \$4,827,439 as 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 points mentioned at paragraph 174.

#### Funded Loans - Sinking Funds

192. Sinking Funds are being provided for the repayment of loans described as 'Funded'. These Funds are managed by the Crown Agents and the Bank of Guyana as Trustees. The total of the investments of the Sinking Funds including Supplementary Sinking Funds as at 31st December, 1977 is summarised on the Statement of Public Debt.

193. Certificates as at 31st December, 1977 were not seen in respect of those Sinking Funds for which the Bank of Guyana has been appointed Trustees. In the circumstances the accuracy of the Sinking Funds has not been determined.

#### **Control Accounts**

**1975 — 1977**

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

- (a) Bondholders
- (b) Aid donors
- (c) Loan Expenditure Accounts
- (d) Sinking Funds
- (e) Sinking Funds Investments
- (f) Trustees Account

usually kept in the General Ledger were not written up for the financial years 1975 to 1977.

#### **Reconciliation of Accounts**

**1975 — 1977**

195. Reconciliation Statements were not produced for audit examination in respect of the total amounts of the loans raised, repaid/redeemed as shown in the Public Debt Register with the receipts and payments reflected in the Revenue Statements and the Head — Public Debt in the Public Accounts. In the circumstances it has not been possible to establish the accuracy of the Public Debt as shown in the Public Debt Register.

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

#### **Loans to Students**

**1975 — 1977**

196. The amounts of the loans made to students and repayments by them during the financial years 1975 to 1977 as shown on the Statements differed from those shown in the related Appropriation Accounts and Revenue Statements. There were cases where repayments were not made by the students. There were also instances where the Register of Students' Loans were not properly maintained thus the accuracy of the Statements could not be established.

### **Loans to Municipalities and Other Government Authorities**

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

### **Loans to Public Institutions**

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

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

199. 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 Statements that this decision has not yet been implemented. This matter is under correspondence with the Secretary to the Treasury.

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

200. Of the forty-four Co-operative Societies shown on the Statements repayments were made as indicated hereunder:—

1975	—	—	No repayments made.
1976 and 1977	—	—	Repayments made by one of them.

### **Loans to Other Bodies**

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

## Motor Vehicle Loans

202. Differences have been observed between the total receipts and payments as shown in the Statements and those shown in the Revenue Statements and Appropriation Accounts. An explanation from the Accountant General has been requested.

203. The Government of Guyana is authorised by the Guarantee of Loans (Public Corporations and Companies) Act No. 16 of 1971 to give guarantees or undertakings to lending agencies in respect of loans made to public Corporations and Companies in which the Government has a controlling interest, to an aggregate of \$50 million or such greater sum as may from time to time be specified by the resolution of the National Assembly. The limit of \$50 million has been increased to \$200 million by Resolution No. LXXXIV passed on 18th March, 1976.

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

1975 - 1977

204. The Accountant General stated that he was not satisfied that all the information such as the extent of the liabilities at 31st December of each year was received by him from the organisations on whose behalf guarantees had been given by Government. The attention of the Secretary to the Treasury was drawn to the unsatisfactory manner in which the Register of Loans or Credits Guaranteed by the Government was maintained. In the circumstances the accuracy of these Statements has not been determined.

### STATEMENT OF INVESTMENTS

1975 - 1977

205. The Statement of Investments of the Government in Public and Private Enterprises were not submitted for audit verification in accordance with financial instructions.

## REVENUE

### REVENUE CONTROL

1975 - 1977

206. **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.



207. **Revenue Accounting.** 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 evidence of reconciliation of the Revenue Registers with the Revenue Accounts and Revenue Statements was not 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**

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

#### **Arrears of Revenue**

209. 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 for the financial years under review could not be determined.

### **OUT-TURN OF REVENUE**

#### **1975**

210. The total estimated annual revenue as shown in the Annual Estimates is \$486,808,520 (Current \$363,695,800 and Capital \$123,112,720). The revenue received during the year amounted to \$543,866,166 (Current \$386,399,929 and Capital \$157,466,237) shown on the Heads at Statement 1 - Consolidated Fund Statement of Receipts and Payments and under the Sub-heads of the Revenue Statements, a surplus of \$57,057,646 (Current - a surplus of \$22,704,129 and Capital - a surplus of \$34,353,517). The surplus on the Current Estimates was due mainly to National Development Surtax, increased collections with regard to income tax paid by companies, import duties, consumption tax and duties on transport and mortgages although there were shortfalls according to the Revenue Statements in the estimates of revenue such as export duties, sugar levy. The surplus on the Capital Estimates was due mainly to increases in internal loans, external loans and credits and the payment of Guybau Dividends, in spite of the shortfalls according to the Revenue Statements in the estimates of revenue such as Bank of Guyana profits, external grants. 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 in many cases.

1976

211. The total estimated annual revenue as shown in the Annual Estimates is \$449,762,120 (Current \$362,500,700 and Capital \$87,261,420). The revenue received during the year amounted to \$595,855,775 (Current \$379,858,005 and Capital \$215,997,770) shown on the Heads at Statement 1 – Consolidated Fund Statement of Receipts and Payments and under the Subheads of the Revenue Statements, a surplus of \$146,093,655 (Current a surplus of \$17,357,305 and Capital a surplus of \$128,736,350). The surplus on the Current Estimates was due mainly to National Development Surtax, increased collections with regard to income tax paid by companies and individuals, import duties, consumption tax and property tax, although there were shortfalls according to the Revenue Statements in the estimates of revenue such as export duties, sugar levy. The surplus on the Capital Estimates was due mainly to increase in internal loans, external loans and credits, and revenue from Miscellaneous Undertakings such as Bank of Guyana, Guybau and Bermine. 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 in many cases.

1977

212. The total estimated annual revenue as shown in the Annual Estimates is \$473,691,470 (Current \$411,467,970 and Capital \$62,223,500). The revenue received during the year amounted to \$445,414,807. (Current \$342,109,683 and Capital \$103,305,124) shown on the Heads at Statement 1 – Consolidated Fund Statement of Receipts and Payments and under the Subheads of the Revenue Statements, a net shortfall of \$28,276,663 (Current a shortfall of \$69,358,287 and Capital a surplus of \$41,081,624). The shortfall on the Current Estimates was due mainly to a drop in the collections with regard to import duties, consumption tax, property tax, sugar levy and royalty on timber. The surplus on the Capital Estimates was due mainly to increases in internal loans, external loans and credits, inspite of the shortfalls according to the Revenue Statements in the estimates of revenue relating to Miscellaneous Undertakings such as the Bank of Guyana, Public Corporations, Bermine. 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 in many cases.

## EXPENDITURE

### STATUTORY

#### Expenditure Control

1975 – 1977

213. Several instances have been observed where the statutory expenditure shown in the Public Accounts was either more or less than the anticipated expenditure. Reconciliation Statements in respect of statutory expenditure for these years were

not produced for audit examination. In the circumstances the accuracy of the expenditure shown on the Statements of Statutory Expenditure has not been established.

## OUT-TURN OF EXPENDITURE

### 1975

214. The amount shown in the Annual Estimates as the anticipated Statutory Expenditure was \$72,501,451. Increases totalling \$10,237,004 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 \$75,219,193. The accuracy of this figure is however subject to my comment at paragraph 213.

### 1976

215. The amount shown in the Annual Estimates as the anticipated Statutory Expenditure was \$111,741,771. Increases totalling \$20,174,673 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 \$133,710,747 (Current \$131,579,200 and Capital \$2,131,547). The accuracy of this figure is however subject to my comment at paragraph 213.

### 1977

216. The amount shown in the Annual Estimates as the anticipated Statutory Expenditure was Current \$128,751,121 and Capital \$2,131,700. Increases totalling \$175,898 (Current \$28,250 and Capital \$147,648) 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 \$138,074,200 (Current \$135,797,555 and Capital \$2,276,645). The accuracy of this figure is however subject to my comment at paragraph 213.

## APPROPRIATION

### EXPENDITURE CONTROL

### 1975 - 1977

217. The Accounting Officers designated by the Secretary to the Treasury in accordance with Section 4 of the Financial Administration and Audit Act 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 authorised by the Appropriation Act and Resolutions passed by the National Assembly to

meet expenditure on the 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 authorised amounts.

218. **Vote Accounting.** The unsatisfactory manner of keeping Vote Accounts and other subsidiary records by Ministries, Departments and Sub-Offices mentioned in my previous Annual Reports 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 heads and 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.

#### AUTHORITIES FOR EXPENDITURE

1975

219. The total amount authorised by the Appropriation Act and Resolutions passed by the National Assembly to be issued from the Consolidated Fund in respect of the financial year to meet expenditure, other than Statutory Expenditure was \$613,969,751 (Current \$274,415,184 and Capital \$339,554,567) as shown hereunder:—

Authority	\$	Current \$	Capital \$	Total \$
Appropriation Act No. 40/74 enacted on 19.12.74	240,409,784			
Less Appropriations in aid	<u>9,048,997</u>	231,360,787	227,326,740	458,687,527
Financial Paper No. 1/75 Resolution No. LXIII passed on 28.5.75		—	17,426,800	17,426,800
Financial Paper No. 3/75 Resolution No. LXV passed on 25.6.75		11,475,557	50,808,092	62,283,649
Financial Paper No. 4/75 Resolution No. LXXIII passed on 29.9.75	31,596,874	—	—	—
Less error in the total of the Financial Paper	<u>18,034</u>	<u>31,578,840</u>	<u>43,992,935</u>	<u>75,571,775</u>
		274,415,184	339,554,567	613,969,751

The total amount actually issued from the Consolidated Fund as shown on Statement 1 - Receipts and Payments from the Consolidated Fund was \$561,288,654 excluding issues in respect of Statutory Expenditure (Current \$274,337,296 and Capital \$286,951,358). The total amount included issues which exceeded the net amount authorised by the Appropriation Act to meet expenditure in respect of the following Services:

Service	Net amount authorised for issue \$	Amount issued from Consolidated Fund \$	Excess amount issued from Consolidated Fund \$
Head 21 - Ministry of Home Affairs - Prisons	2,249,377	2,399,132	149,755
Head 34 - Ministry of Works and Housing - Works	31,517,828	40,094,825	8,576,997
Head 36 - Ministry of Education and Social Development - Probation and Welfare Service	619,872	641,872	22,000
	<u>34,387,077</u>	<u>43,135,829</u>	<u>8,748,752</u>

Adequate budgetary control was not exercised to ensure that the amount issued from the Consolidated Fund did not exceed the net amount authorised for issue in respect of these Services.

#### 1976

220. The total amount authorised by the Appropriation Act and Resolutions passed by the National Assembly to be issued from the Consolidated Fund in respect of the financial year to meet expenditure, other than Statutory Expenditure, was \$690,607,243 (Current \$352,705,754 and Capital \$337,901,489) as shown hereunder-

Authority	Current \$	Capital \$	Total \$
Appropriation Act No. 34/75 enacted on 5.12.75	3302,428,399		
<i>Less</i>			
Appropriations in Aid	<u>12,069,997</u>	290,358,402	552,203,022
Financial Paper No 2/76 Resolution No LXXXVII passed on 5.5.76	637,132	1,547,900	2,185,032
Financial Paper No. 2/76 Resolution No. LXXXVIII passed on 5.5.76	3,000,005	-	3,000,005

Authority	Current \$	Capital \$	Total \$
Financial Paper No. 4/76 Resolution No. XCI passed on 30.6.76	23,400,517	56,914,197	80,314,714
Financial Paper No. 5/76 Resolution No. C passed on 29.11.76	35,309,698	17,594,772	52,904,470
	<u>352,705,754</u>	<u>337,901,489</u>	<u>690,607,243</u>

The total amount actually issued from the Consolidated Fund as shown on Statement 1 - Receipts and Payments from the Consolidated Fund was \$642,244,862 excluding issues in respect of Statutory Expenditure (Current \$357,291,385 and Capital \$284,953,477). The total amount included issues which exceeded the net amount authorised by the Appropriation Act to meet expenditure in respect of the following Services:

Service	Net amount authorised for issue \$	Amount issued from Consolidated Fund \$	Excess amount issued from Consolidated Fund \$
Head 11 - Office of the Prime Minister and Cabinet - Guyana Defence Force	39,717,300	40,167,300	450,000
Head 22 - Ministry of Home Affairs - Prisons	2,426,213	2,585,963	159,750
Head 35 - Ministry of Works and Housing - Works	36,999,145	48,437,142	11,437,997
Head 56 - Ministry of Education and Social Development - Probation and Welfare Service	760,156	766,856	6,700
	<u>79,902,814</u>	<u>91,957,261</u>	<u>12,054,447</u>

Adequate budgetary control was not exercised to ensure that the amount issued from the Consolidated Fund did not exceed the net amount authorised for issue in respect of these Services.

## 1977

221. The total amount authorised by the Appropriation Act and Resolutions passed by the National Assembly to be issued from the Consolidated Fund in



respect of the financial year to meet expenditure, other than Statutory Expenditure, was \$473,090,020 (Current \$313,118,902 and Capital \$159,971,118) as shown hereunder:—

Authority		Current \$	Capital \$	Total \$
Appropriation Act No. 1/1977 enacted on 28.1.77	289,347,333			
<i>Less</i>				
Appropriations-in-Aid	<u>6,907,797</u>	282,439,536	134,844,200	417,283,736
Financial Paper No. 2/77 Resolution No. CXII passed on 21.7.77		5,477,799	19,678,750	25,156,549
Financial Paper No. 3/77 Resolution No. CXIX passed on 9.11.77		<u>25,201,567</u>	<u>7,579,868</u>	<u>32,781,435</u>
		<u>313,118,902</u>	<u>162,102,818</u>	<u>475,221,720</u>

\*This amount included a statutory provision of \$2,131,700 under Division XXXIII Ministry of Finance Subhead 17 Capital contribution to Inter-American Development Bank.

The total amount actually issued from the Consolidated Fund as shown on Statement 1 — Receipts and Payments from the Consolidated Fund was \$408,468,056 excluding issues in respect of Statutory Expenditure (Current \$286,689,864 and Capital \$121,778,192). The total amount included issues which exceeded the net amount authorised by the Appropriation Act to meet expenditure in respect of the following Services:—

Service	Net amount authorised for issue \$	Amount issued from Consolidated Fund \$	Excess amount issued from Consolidated Fund \$
Head 11 — Office of the Prime Minister and Cabinet — Guyana Defence Force	32,976,881	33,576,881	600,000
Head 36 — Ministry of Works and Housing — Works	29,442,122	32,060,012	2,617,890
	<u>62,419,003</u>	<u>65,636,893</u>	<u>3,217,890</u>

Adequate budgetary control was not exercised to ensure that the amount issued from the Consolidated Fund did not exceed the net amount authorised for issue in respect of these Services.

#### APPROPRIATIONS-IN-AID

#### OUT-TURN OF RECEIPTS

1975

222. The amount actually received in respect of the financial year, according to the Appropriation Accounts as compared with the estimated amounts of the Appropriations-in-aid authorised by the Appropriation Act and the amounts under the estimated amounts are shown hereunder:-

Services	Estimated Amount \$	Amount received - \$	Amount under the Estimated Amount \$
Head 10 - Office of the Prime Minister and Cabinet - Guyana Defence Force	300,000	5,862	294,138
Head 21 - Ministry of Home Affairs - Prisons	150,000	88,328	61,672
Head 34 - Ministry of Works and Housing - Works	8,576,997	5,691,694	2,885,303
Head 56 - Ministry of Education and Social Development Probation and Welfare Service	22,000	-	22,000
	<u>9,048,997</u>	<u>5,785,884</u>	<u>3,263,113</u>

Explanations as required by financial instructions regarding the causes of the variations between the estimated amounts and the amounts actually received, were not furnished by the Accounting Officers concerned.

1976

223. The amounts actually received in respect of the financial year according to the Appropriation Accounts as compared with the estimated amounts of the

Appropriations-in-aid authorised by the Appropriation Act and the amounts under the estimated amounts are shown hereunder:—

Service.	Estimated Amount \$	Amount received \$	Amount under the Estimated Amount \$
Head 11 – Office of the President and Cabinet – Guyana Defence Force	450,000	5,001	444,999
Head 23 – Ministry of Home Affairs – Prisons	160,000	125,555	34,445
Head 35 – Ministry of Works and Housing – Works	11,437,997	3,869,903	7,568,094
Head 57 – Ministry of Education and Social Development Probation and Welfare Service	22,000	1,443	20,557
	<u>12,069,997</u>	<u>4,001,902</u>	<u>8,068,095</u>

Explanations as required by financial instructions regarding the causes of the variations between the estimated amounts and the amounts actually received were not furnished by the Accounting Officers concerned.

#### 1977

224. The amounts actually received in respect of the financial year, according to the Appropriation Accounts, as compared with the estimated amounts of the Appropriations-in-aid authorised by the Appropriation Act and the amounts under the estimated amounts are shown hereunder:—

Service	Estimated Amount \$	Amount received \$	Amount under the Estimated Amount \$
Head 11 – Office of the Prime Minister and Cabinet – Guyana Defence Force	600,000	176,764	423,236
Head 23 – Ministry of Home Affairs – Prisons	160,000	60,246	99,754
Head 36 – Ministry of Works and Housing – Works	6,125,997	643,644	5,482,353
Head 58 – Ministry of Education and Social Development – Probation and Welfare Service	22,000	—	22,000
	<u>6,907,997</u>	<u>880,654</u>	<u>6,027,343</u>

Explanations as required by financial instructions regarding the causes of the variations between the estimated amounts and the amounts actually received were not furnished by the Accounting Officers concerned.

#### OUT-TURN OF EXPENDITURE

##### 1975

225. The actual expenditure for the year (excluding Statutory Expenditure of \$75,219,193) relating to the Appropriation Accounts totalled \$632,246,984 (Current \$255,129,017 and Capital \$377,135,967) as compared with the Revised Estimates of \$613,969,731 (Current \$274,415,184 and Capital \$339,554,567) mentioned at paragraph 219 shows an out-turn of expenditure \$18,295,233 over the Revised Estimates (under the Revised Current Estimates \$19,286,167 and over the Revised Capital Estimates \$37,581,400). Of the expenditure of \$18,295,233 over the Revised Estimates a sum of \$7,249,915 (Current \$4,377,674 and Capital \$2,872,241) was authorised by means of advances from the Contingencies Fund. A net expenditure of \$11,045,318 remained unauthorised.

##### 1976

226. The actual expenditure for the year (excluding Statutory Expenditure of \$133,710,747 (Current \$131,579,200 and Capital \$2,131,547) relating to the Appropriation Accounts totalled \$758,929,785 (Current \$327,039,792 and Capital \$431,399,389) as compared with the Revised Estimates of \$690,607,243 (Current \$352,703,754 and Capital \$337,901,489) mentioned at paragraph 220 shows an out-turn of expenditure of \$67,831,938 over the Revised Estimates (under the Revised Current Estimates \$25,665,962 and over the Revised Capital Estimates \$93,497,900). Of the expenditure of \$67,831,938 over the Revised Estimates, a sum of \$1,253,397 (Current \$398,164 and Capital \$855,233) was authorised by means of advances from the Contingencies Fund. A net expenditure of \$66,578,541 remained unauthorised.

##### 1977

227. The actual expenditure for the year (excluding Statutory Expenditure of \$138,074,200) (Current \$135,797,555 and Capital \$2,276,645) relating to the Appropriation Accounts totalled \$478,519,356 (Current \$305,764,742 and Capital \$172,754,614) as compared with the Revised Estimates of \$473,090,020 (Current \$313,118,902 and Capital \$159,971,118) mentioned at paragraph 221 shows an out-turn of expenditure of \$5,429,336 over the Revised Estimates (under the Revised Current Estimates \$7,354,160 and over the Revised Capital Estimates \$12,783,496). Of the expenditure of \$5,429,336 over the Revised Estimates, a sum of \$13,159,040 (Current \$6,255,272 and Capital \$6,903,768) was authorised by means of advances from the Contingencies Fund.

## Heads and Divisions

### 1975 — 1977

228. A summary of the net unauthorised excess expenditure on the Heads and Divisions which showed excesses in respect of the financial years under review is shown hereunder:—

	Over the Revised Estimates Appropriations and Statutory \$	Over the Revised Estimates Statutory \$	Over the Revised Estimates Appropriations \$	Advances from Contingencies Fund \$	Unauthorised Excess Appropriations \$	Total unauthorised excess Appropriations Current and Capital \$
1975 Current	6,456,403	—	6,456,403	4,377,674	2,078,729	—
1975 Capital	63,970,939	—	63,970,939	2,872,241	<u>61,098,698</u>	63,177,427
1976 Current	14,006,746	3,259,125	10,747,621	398,164	10,349,457	—
1976 Capital	137,052,855	—	137,052,855	855,235	<u>136,197,622</u>	146,547,079
1977 Current	29,756,289	9,127,969	20,628,326	6,255,272	14,379,054	—
1977 Capital	29,300,514	—	29,300,514	6,903,768	<u>22,396,746</u>	36,775,800

The details in respect of the first column shown above are on Statement 3 — Statement of Expenditure for the year on Heads and Divisions as compared with the Estimates of Expenditure for the respective financial years.

### 1975 — 1977

229. The excesses on Subheads under Heads and Divisions as shown on the Appropriation Accounts for the financial years under review are as follows:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Subheads covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund \$	Excess Unauthorised \$
1975	405	119,167,291	67	4,292,353	114,874,938
1976	343	184,181,000	12	562,136	183,618,864
1977	418	78,514,118	65	9,981,219	68,532,899

## Errors of Classification

### 1975 — 1977

230. 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 Accounts as well as the shortcomings brought to notice by audit examination.

#### **Liabilities relating to the Appropriation Accounts**

1975 - 1977

231. The total of the liabilities in respect of which the Accounting Officers sought approval for payment in the ensuing financial year was as follows:—

1975	\$1,096,376
1976	\$2,798,152
1977	\$5,978,381

The amounts listed above did not include payments made by the Post Office Department and the Paymasters as mentioned at paragraphs 90, 107, 135, 145 and 155 and payments from Imprests not fully retired. A complete list of the accounts remaining unsettled as far as the Appropriation Accounts are concerned was not submitted for audit scrutiny as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled for each financial year has not been established.

#### **Explanations of causes of variations between revised estimates and expenditure incurred**

1975 - 1977

232. The Accounting Officers have not furnished explanations as required by financial instructions of the causes of variations between the approved revised estimates (including supplementary provisions and the sums authorised by means of advances from the Contingencies Fund) and the expenditure incurred on each Subhead under the Heads and Divisions, for the financial years under review.

1975 - 1977

233. The incurring of expenditure in excess of the Revised Estimates and the sums authorised by means of advances from the Contingencies Fund is a serious breach of the legislation pertaining to the proper administration of public funds.

#### **STATEMENT OF EXCESS EXPENDITURE**

234. 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 - 1974.



## SUPPLEMENTARY APPROPRIATION BILL

235. The amounts authorised by Resolutions passed by the National Assembly as detailed at paragraphs 219, 220 and 221 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 regards to the years 1966 - 1974.

### UNPRESENTED VOUCHERS

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

	Total
1975	818,651,433
1976	36,683,705
1977	11,861,673

### STORES AND OTHER PUBLIC PROPERTY

#### Categories of Stores

237. 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.

#### Stores Accounting

238. 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 and Departments.

### **Stock Verification**

239. 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 the accuracy of the stocks held at the stores has not been established.

### **Vehicle Log Books**

240. These books were not properly kept by many Ministries/Departments and were not maintained by some of these. It was therefore not possible to ascertain whether:—

- (a) the vehicles were used solely on Government business,
- (b) the fuel consumption and quantities of lubricants used were reasonable, and
- (c) the operation of the vehicles was economical.

### **Unserviceable items of Stores**

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

### **Loss of Stores**

242. A list of Stores reported lost during the financial years is at Appendix A(3).

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

243. I have not been furnished by Permanent Secretaries and Heads of Departments not under Ministerial Control as required by financial instructions, with duly certified statements of loss of stores, writes off and accidents which occurred during the financial year.

## **OTHER PUBLIC PROPERTY**

### **Government Quarters**

244. 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

245. A Register of buildings owned by Government other than Government Quarters, was not properly maintained by the Ministry of Works and Housing (Works).

### GENERAL OBSERVATIONS

#### 1975 — 1977

246. 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 reconciliations and corrections 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 1975 to 1977 for audit examination and any rectifications thereto arising from such examination, before the presentation of the final signed Annual Financial Statements.

247. It is hoped that greater efforts would be made before the close of the financial year to reconcile and adjust wherever necessary the Revenue Statements, Appropriation Accounts and the accounts of the various Funds including the General Account and the various bank accounts and subsidiary records before the Annual Financial Statements are presented for audit. Such generally accepted accounting practices would prevent a recurrence of many of the observations contained in the Reports of the financial years under review, especially with regard to the accuracy and faithful keeping of the accounts and subsidiary records.

248. In the foregoing paragraphs my comments, observations and recommendations related to the Annual Financial Statements signed and transmitted to me by the Accountant General, the general administration of stores and other public property, and on the general financial administration taken 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 ACCOUNT**

**Unauthorised Excesses**

**1975 — 1976**

249. The unauthorised expenditure on the Revised Estimates relating to appropriations in respect of the Head shown hereunder is a serious breach of the legislation pertaining to the proper administration of public funds.

Year	Head No.	Excess over the Revised Estimates Appropriations and Statutory	Excess over Revised Estimates Statutory	Excess over Revised Estimates Appropriations	Advances from Contingencies Fund	Unauthorised Expenditure
		\$	\$	\$	\$	\$
1975	1	12,473	—	12,473	2,614	9,859
1976	1	23,459	—	23,459	—	23,459

**1976 — 1977**

250. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund	Excess Unauthorised
		\$	\$	\$	\$
1975	4	38,203	—	—	38,203
1976	5	54,204	—	—	54,204
1977	7	82,669	2	14,171	8,498

**Liabilities relating to the Appropriation Accounts**

**1977**

251. The total amount of the liabilities not settled at December 31, 1977 and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$28,234. A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for the financial year are concerned, was not submitted for audit examination as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled for the financial year has not been verified.

## Unpresented Vouchers

1975

252. Payment vouchers not presented for audit in respect of 1975 totalled \$44,279.

## Expenditure Control

1975 - 1977

253. **Vote Accounting.** Evidence of reconciliation between the Vote Accounts and the monthly expenditure reports for certain months during the financial years under review was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1975 - 1976

254. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Excess over issues	Advances from Contingencies Fund	Excess
	\$	\$	\$
1975	42,193	2,614	39,579
1976	24,914	—	24,914

Such a situation revealed that adequate attention was not paid by the Accounting Officer to the financial instructions relating to the withdrawal from the Consolidated Fund of the sums necessary to meet expenditure.

## DEPOSITS FUND ACCOUNTS

1975 - 1977

255. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposits Fund balances was not established.

255A. **Deposits.** The Statements of the Deposits Funds Accounts at the end of each financial year submitted by the Accountant General showed two accounts with credit balances totalling \$167,800 which remained static throughout the financial years under review.

## GENERAL ACCOUNT

1975 - 1977

256. **Imprests.** The Statements of Imprest Accounts as at the end of each financial year submitted by the Accountant General revealed debit balances on the Imprest Account as follows:—

Year	Debit Balance
1975	\$1,436
1976	919
1977	7,240

## JUDICIARY

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1975 - 1977

257. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund	Excess Unauthorised
		\$		\$	\$
1975	9	32,210	3	22,165	10,045
1976	6	45,336	—	—	45,336
1977	7	3,902	—	—	3,902

#### Liabilities relating to the Appropriation Accounts

1976 - 1977

258. The total amount of the liabilities not settled at the close of each of the financial years and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was as follows:—

Year	Total
1976	\$17,640
1977	3,146

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned was not submitted for audit

examination as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled for each of the financial years has not been determined.

#### Unpresented Vouchers

##### 1975 - 1976 -

259. The total amount of the payment vouchers not presented for audit in respect of each of the financial years is as follows:-

Year	Total
1975	\$153,485
1976	184,427

#### Expenditure Control

##### 1975 - 1977

260. **Vote Accounting.** Vote Accounts and subsidiary records in certain Judicial Districts and subsidiary records in the Central Accounting Unit were not properly maintained. Evidence of reconciliation between the Districts Vote Accounts and the records of the Central Accounting Unit was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

##### 1975 - 1977

261. **Withdrawals from the 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 Accounting Officer.

##### 1975 - 1976

262. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and Advances from Contingencies Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund and advances from the Contingencies Fund as follows:-

Year	Head	Excess \$	Advances from Con- tingencies Fund \$	Excess \$
1975	2	298,932	17,000	281,932
1975	3	185,549	22,500	163,049
1976	2	31,168	3,000	28,168



The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were less than the actual expenditure revealed that due attention was not paid by the Accounting Officer to financial instructions relating to the obtaining of funds necessary to meet expenditure.

## REVENUE STATEMENTS

### Revenue Control

1975 - 1977

263. **Revenue Accounting.** The unsatisfactory situation with regard to revenue accounting as reported at paragraph 276 of my 1972 - 1974 Audit Report remained the same.

1975 - 1977

264. **Fines Registers.** The Principal Receiver of Revenue was again apprised of the unsatisfactory situation as regards the maintenance and checking of the Fines Registers in certain Judicial District Offices resulting in inadequate control over the collection and recording of the revenues.

1975 - 1977

265. **Control of Case Jackets.** In several Judicial District Offices, large numbers of case jackets were not produced for audit inspection in respect of the financial years under review. Attention was again drawn to the unsatisfactory storage and security of case jackets in certain Judicial Districts.

1975 - 1977

266. **Issue of Commitment Warrants.** Cases were observed where commitment warrants were not issued for considerable periods.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1975 - 1977

267. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records maintained by the Judiciary and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposits Fund balances has not been established.

1975 — 1977

268. **Deposits.** The Statements of Deposit Accounts as at the end of each of the financial years under review submitted by the Accountant General showed the position to be as follows:—

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
		\$		\$		\$		\$
1975	32	212,360	20	12,342	61	407,105	29	48,475
1976	32	321,317	22	7,321	64	512,339	33	137,558
1977	34	360,001	23	26,568	66	610,708	41	142,717

**GENERAL ACCOUNT**

**Accounting Control**

1975 — 1977

269. **Collection Procedures.** The Remittance Books were not properly maintained at the Central Accounting Unit of the Supreme Court and certain Judicial sub-offices and there was no evidence of internal check by the Supervisory Officers during certain periods.

1975 — 1977

270. **Controlled Forms.** Several receipt books were not produced for audit inspection at two Judicial District Offices.

1975 — 1977

271. **National Insurance Scheme.** In certain Judicial Districts the procedures required to be carried out by financial instructions and the Regulations governing the Scheme were not observed.

1975 — 1977

272. **Imprests.** The Imprest Register required to be kept by financial instructions was not maintained. At the Central Accounting Unit and certain Sub Offices, the Imprests were not properly operated, the cash books were not properly maintained and the bank accounts were not reconciled. The Statement of Imprests as at the end of each of the Financial years submitted by the Accountant General revealed that there were debit balances on the Imprests as follows:—

Year	Debit Balance
1975	\$45,695
1976	59,171
1977	72,531

In the absence of a Statement of Composition of the Standing Imprests and supporting certificates it could not be determined whether the total of the Standing Imprest of \$6,490 was fully accounted for at the end of 1975 and retired in 1976. Reconciliation Statements in respect of the Imprest Accounts were not seen.

#### 1975 - 1977

273. **Salaries Account.** The unsatisfactory manner in which this record was maintained in certain Judicial Districts and at the Central Accounting Unit and the non-reconciliation of the Salaries Account was again brought to the attention of the Registrar.

#### 1975 - 1977

274. **Collectors' Cash Book Statements.** The accounting procedures for revenue collected through the submission of the Collectors' Cash Book Statements were not properly adopted by certain Judicial Districts. Furthermore revenue remitted to the Accountant General's Department was not substantiated by receipts.

#### 1975 - 1976

275. **Loss of Cash.** The position with regard to loss of cash for 1975 and 1976 is set out at Appendix A(1).

### STORES AND OTHER PUBLIC PROPERTY

#### 1975 - 1977

276. The unsatisfactory manner in which the inventory records were maintained at the Headquarters and at several Judicial Courts was again brought to the attention of the Registrar.

### OTHER ACCOUNTS

#### MAGISTRATES' COURTS

#### 1975 - 1977

277. **Courts' Accounts.** The observations at paragraph 297 of my 1972-1974 Reports in respect of the accounts controlled by Judicial Districts are relevant also to the years under review. A recommendation was put forward to formulate a revised system for the preparation and submission of annual court accounts.

## OTHER MATTERS — GENERAL COMMENTS

**1975 — 1977**

278. Attention was drawn to the inadequate security for transport documents lodged for bail purposes at certain Judicial Districts and to the absence of proper record keeping to facilitate verification. Transports were also not produced for audit scrutiny in some instances.

### PARLIAMENT

#### APPROPRIATION ACCOUNT

**1975 — 1977**

279. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads Covered by Advances from Con- tingencies Fund	Excess covered by Advance from Con- tingencies Fund	Excess Unauthorised
		\$		\$	\$
1975	5	29,322	3	14,117	15,205
1976	1	22,029	—	—	22,029
1977	2	1,337	1	397	940

#### Unpresented Vouchers

**1975 — 1976**

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

Year	Total
1975	\$215,752
1976	16,634

## Expenditure Control

1975 - 1977

281. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** Expenditure was incurred in excess of issues from the Consolidated Fund and advances from the Contingencies Fund as follows:-

Year	Excess over Issues	Advances from Contingencies Fund	Excess
1975	\$236,680	\$14,968	\$221,712
1977	158,986	500	158,486

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

## DEPOSITS FUNDS ACCOUNTS

### Accounting Control

1975 - 1977

282. **Deposits Fund Accounting.** Evidence of reconciliation between the Department's Advances and Deposits Accounts and those of the Accountant General were not seen. In the circumstances the accuracy of the accounts has not been established.

## GENERAL ACCOUNT

### Accounting Control

283. **Imprest.** The shortage of \$40 in Imprest Account as reported at paragraph 310 of my 1972 - 1974 Report has not been settled.

1975 - 1977

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

1975 - 1977

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

## STORES AND OTHER PROPERTY

1975 - 1977

286. **Store-keeping.** Inventories of furniture and office equipment were not produced for audit examination.

### AUDIT

#### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

1975 - 1977

287. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates.	No. of Subheads Covered by Advances from Contingencies Fund	Excess covered by Advance from Contingencies Fund	Excess Unauthorised
		\$		\$	\$
1975	4	14,540	3	7,751	6,789
1976	2	2,703	1	1,200	1,503
1977	5	5,658	4	4,564	1,094

##### Liabilities relating to the Appropriation Accounts

1975 - 1977

288. The total of the liabilities remaining unpaid at the close of each of the financial years is as follows:—

Year	Amount
1975	\$ 804
1976	143
1977	1,446

### OMBUDSMAN

#### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

1976

289. The excess expenditure on the subhead affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subhead	Total Excess
1976	1	\$3,151

### Unpresented Vouchers

1975 - 1976

290. The total amount of the payment vouchers not presented for audit is as follows:-

Year	Total \$
1975	7,920
1976	358

### DEPOSITS FUND ACCOUNTS

1977

291. **Advances.** The Statement of Advance Accounts at the end of 1977 submitted by the Accountant General showed that there was a debit balance of \$1,000,000 on the Advance Account of the Ombudsman. In the absence of a reconciliation statement, the accuracy of this balance has not been established.

### PUBLIC AND POLICE SERVICE COMMISSION

#### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1975 - 1977

292. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:-

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Sub- heads Covered by Advances from Contin- gencies Fund	Excess Covered by Advances from Contin- gencies Fund	Excess Unauthorised
1975	2	1,909	2	1,909	-
1977	4	6,228	4	5,635	593

#### Liabilities relating to the Appropriation Accounts

1975 - 1977

293. The total of the liabilities in respect of which the Accounting Officer sought payment in each of ensuing financial years was as follows:-

Year	Amount \$
1975	4,589
1976	2,974
1977	1,647



A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned was not submitted for audit examination as required by financial instructions. In the circumstances the total amount of the liabilities remaining unsettled for each of the financial years has not been verified.

#### **Unpresented Vouchers**

**1976**

294. Payment vouchers totalling \$42,534 were not presented for audit in respect of the financial year.

#### **Expenditure Control**

**1975 - 1977**

295. **Vote Accounting.** Evidence of monthly reconciliation between the Commissions' Vote Accounts and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

#### **DEPOSITS FUND ACCOUNTS**

##### **Accounting Control**

**1975 - 1977**

296. **Deposits Fund Accounting.** Evidence of reconciliation between the Commissions' Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposits Fund Accounts has not been established.

#### **GENERAL ACCOUNT**

**1975 - 1977**

297. **Controlled Forms.** The register of controlled forms was not properly maintained and there was inadequate control over the use and custody of such forms.

#### **STORES AND OTHER PUBLIC PROPERTY**

**1975 - 1977**

298. **Storekeeping.** Inventories of furniture and office equipment were not produced for audit examination.

## TEACHING SERVICE COMMISSION

### APPROPRIATION ACCOUNTS

1976 — 1977

299. The Teaching Service Commission Act No. 1 of 1975 was assented to on February 7, 1975. However, the Teaching Service Commission was not established until 1978 by the Commencement Order dated April 10, 1978 made under the Act. Nevertheless expenditure was incurred prior to the date of the Commencement Order as shown hereunder:—

Year	Estimates \$	Total Expenditure \$
1976	130,227	1,533
1977	119,167	17,700

#### Unauthorised Excess

1977

300. Excess expenditure totalling \$7,277 was incurred on the subhead Transport and Travelling in 1977.

#### Expenditure Control

301. Incurring of expenditure in excess of issues from the Consolidated Fund. Expenditure totalling \$1,533 and \$17,700 were incurred in 1976 and 1977 respectively but no issues were obtained from the Consolidated Fund. Such a situation revealed that adequate attention was not paid to the financial instructions relating to the obtaining of issues from the Consolidated Fund to meet expenditure.

## PUBLIC PROSECUTIONS

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1975 — 1977

302. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Sub- heads Covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund \$	Excess Unauthorised \$
1975	2	1,386	—	—	1,386
1976	1	338	—	—	338
1977	2	5,253	1	4,847	402

## Unpresented Vouchers

1976

303. Vouchers not presented for audit in respect of 1975 totalled \$15,711.

### Expenditure Control

1975 - 1977

304. **Vote Accounting.** Evidence of monthly reconciliation between the Vote Accounts and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1975 - 1977

305. **Incurring of expenditure in excess of issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head	Excess over issues \$	Advances from Contingencies Fund \$	Excess \$
1975	8	76,272	—	76,272
1976	9	5,413	—	5,413
1977	9	29,335	10,075	19,260

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were less than the actual 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.

### GENERAL ACCOUNT

1977

306. **Loss of Cash.** One case of loss of cash of \$971 reported in respect of 1977 is set out at Appendix A(1).

OFFICE OF THE PRIME MINISTER AND CABINET

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1975 - 1977

307. The unauthorised expenditure on the Revised Estimates and the advances from the Contingencies Fund on the following Heads and Divisions shown hereunder is a serious breach of the legislation pertaining to the proper administration of public funds.

Year	Head/ Division	Excess over Revised Estimates \$	Excess covered by advances from the Contingencies Fund		Unauthorised Expenditure \$
			\$	\$	
1975	V	3,302,269	555,367	2,746,902	
1976	10	131,237	—	131,237	
1976	11	7,260,858	—	7,260,858	
1976	V	7,174,572	—	7,174,572	
1977	10	232,652	38,911	193,741	
1977	11	11,576,217	—	11,576,217	
1977	V	17,250,984	823,600	16,427,384	

1975 - 1977

308. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Sub- heads Covered by Advances from Contin- gencies Fund	Excess Covered by Advances from Contin- gencies Fund \$	Excess Unauthorised \$
1975	10	5,417,474	2	435,656	4,981,818
1976	12	18,628,162	—	—	18,628,162
1977	14	29,993,485	4	812,853	29,180,632

## Appropriations-in-Aid

1975 - 1977

309. The estimated receipts under Guyana Defence Force, Subhead 101 - Issues of Farm Produce, the actual receipts and shortfalls as shown on the Appropriation Accounts were as follows:-

Year	Estimates \$	Amount received \$	Under the Estimates \$
1975	300,000	5,862	294,138
1976	450,000	5,001	444,999
1977	600,000	176,764	423,236

It would appear that the value of farm produce issued to the Guyana Defence Force for dietary purposes was not charged out as expenditure and credited to Appropriations-in-Aid. Further, accounting records were not properly maintained, and some were not produced in respect of production and issues of farm produce. Consequently it could not be determined whether all production was properly accounted for and payments obtained for all produce sold on credit.

### Liabilities relating to the Appropriation Accounts

1975 - 1977

310. The total amount of the liabilities not settled at the close of each of the financial years and in respect of which the Accounting Officers sought approval for payment in the ensuing financial year was as follows:-

Year	Total \$
1975	85,525
1976	166,985
1977	2,833,363

It has been observed that expenditures met from outstanding Paymasters' Advances shown hereunder for each of the financial years were not charged out to the relevant Appropriation Accounts.

Year	Outstanding Paymasters' Advance \$
1975	2,482,617
1976	6,782,203
1977	1,249,355

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned, was not submitted for audit examination as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled for each of the financial years has not been verified.

#### Misallocations of Expenditure

##### 1975 — 1977

311. Test checks carried out on transactions revealed misallocations of expenditure. These misallocations were not rectified before the close of the accounts for the relevant financial year. A misallocation of expenditure not within the ambit of the sub-head to which charged was as follows:—

##### Head 11 Sub-head 2 — Other Expenditure

Expenditure totalling \$1,820,936 and \$2,800 incurred in 1976 and 1977 respectively, on the purchase of equipment were charged to the above head and sub-head instead of Division V — Sub-head 1 — Purchase of Equipment. The allocation of the expenditure to the appropriate capital sub-head would have resulted in a further excess on the excess of \$3,231,832 and \$17,512,750 in 1976 and 1977 shown on the Appropriation Accounts.

#### Unpresented Vouchers

##### 1975 — 1977

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

Year	Guyana Defence Force \$	Guyana National Service \$	Office of the Prime Minister \$
1975	274,546	3,991,092	6,743
1976	13,790,524	14,494,824	468,000
1977	2,152,352	1,507,140	26,183

Included in the figures for Guyana Defence Force and Guyana National Service are numerous vouchers relating to the payment of salaries.

### Expenditure Control

#### 1975 — 1977

313. **Vote Accounting.** Vote Accounts and subsidiary records of the Central Accounting Unit and at certain Sub-Offices were not properly maintained and supervised. Expenditure was incurred on certain sub-heads in excess of the approved estimates by substantial amounts without first obtaining supplementary provision or advances from the Contingencies Fund. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

#### 1975 — 1977

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

#### 1975 — 1977

315. **Telephones.** Attention was drawn to the lack of control over the use of telephones. A register of overseas calls was not kept as required by financial instructions. In the circumstances it could not be determined whether the expenditure charged to the Appropriation Accounts was incurred on official business.

#### 1975 — 1977

316. **Contracts.** Copies of a number of contracts were not submitted for examination by a constituent department.

#### 1975 — 1977

317. **Letters of Credit.** The records kept in respect of Letters of Credit opened did not always provide adequate information to determine the items ordered, name of supplier, items supplied and received, cost of goods supplied, undischarged balances on Letters of Credit and details of refunds.

#### 1975 — 1977

318. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and Advances from the Contingencies Fund.** The total expenditure reflected in the



Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head/ Division	Total Excess \$	Advances from the	Excess \$
			Contingencies Fund \$	
1975	V	4,708,202	555,367	4,152,835
1976	10	131,637	—	131,637
1976	11	6,810,858	—	6,810,858
1976	V	8,991,072	—	8,991,072
1977	10	269,585	38,911	230,674
1977	11	10,976,217	—	10,976,217
1977	V	15,252,361	823,600	14,428,761

This situation where issues from the Consolidated Fund and advances from the Contingencies Fund were less than the actual 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.

## REVENUE STATEMENTS

### Revenue Control

#### 1975 — 1977

319. **Revenue Accounting.** Revenue Accounts, Revenue Control Accounts and a Revenue Collectors' Chart were not kept in respect of the financial years under review. Consequently a reconciliation could not be carried out to determine the accuracy of the figures shown in the Revenue Statements. Collectors' Cash Book/ Statements for revenue collected for the period September 1975 to December 1975 and January 1976 to June 1976 for amounts totalling \$389,924 and \$484,190 respectively were seen at the Finance Office of the Guyana National Service. However, no revenue was brought to account in the Revenue Statements for 1975 and 1976. In the circumstances there would appear to be no proper control over the assessment, collection and accounting for revenue.

#### 1975 — 1977

320. **Revenue Registers.** Revenue registers were not kept with the exception of a Register of Chartered Flights undertaken by the Guyana Defence Force with effect from January 1976.

1975 - 1977

321. **Arrears of Revenue.** Half-yearly statements of arrears of revenue were not submitted as required by financial instructions. However, an examination of the Register of Chartered Flights revealed substantial arrears of revenue in respect of flights undertaken during 1976 and 1977.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

1975 - 1977

322. **Deposits Fund Accounting.** Certified reconciliation statements in respect of the Deposits Fund Accounts were not seen. In the circumstances the accuracy of the accounts has not been established.

1975 - 1977

323. **Deposits.** The Deposits Fund Ledgers for the financial years under review were not produced for audit examination. The Statement of Deposit Accounts as at the end of each financial year submitted by the Accountant General showed the following:-

Year	No. of Debit Balances	Total of 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
		\$		\$		\$		\$
1975	5	3,526	2	603	11	60,449	9	53,106
1976	6	21,873	4	2,487	10	54,155	9	53,106
1977	6	124,536	4	2,487	15	72,520	5	3,532

1975 - 1977

324. **Advances.** The Advances Register was not properly maintained. Instances were observed where deductions from officers salaries were not recorded and where deductions were discontinued but the relevant authorities were not quoted in the Register. The Statement of Advance Accounts as at the end of each financial year submitted by the Accountant General showed:-

Year	No. of Debit Balances	Total of 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
		\$		\$		\$		\$
1975	2	1,778	2	1,778	2	82,674	1	388
1976	1	1,159	1	1,159	3	83,150	1	388
1977	2	23,955	1	1,159	5	85,362	1	388

## GENERAL ACCOUNT

### Accounting Control

1975 - 1977

325. **Collection Procedures.** The procedures relating to the collection of public monies were not strictly observed. The Remittance Books were not properly maintained at the Central Accounting Unit and at a constituent department. There were instances in 1975 and 1976 of considerable delays in bringing to account revenue collected and also where acknowledgements from the Central Accounting Unit were not seen for revenue collected by a constituent department. In the circumstances it could not be determined that all revenues were promptly brought to account.

1975 - 1977

326. **Controlled Forms.** The Register of Controlled Forms was not produced for examination at the Pay and Records Office of the Guyana Defence Force. The register kept at the Finance Office, Guyana National Service was not properly maintained. Several receipt books were not produced for examination.

1975 - 1977

327. **National Insurance Scheme.** The Register of National Insurance Scheme Contributions for the years under review was not properly maintained.

328. **Imprests.** An Imprest Register was not maintained by the Ministry as required by financial instructions. The Imprest Cash Book for the Guyana National Service was not properly maintained and checked by a supervisory officer. The Imprest Cash Book for the Guyana Defence Force for the period January to July 1975 and January to December 1977 was not produced for audit examination. 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 was not seen. Monthly bank reconciliation statements were not produced for the Guyana Defence Force Imprest Account for the period under review and in respect of the Guyana National Service for the period July 1976 to December 1977. The Guyana National Service Imprest Account was consistently overdrawn by substantial amounts during the period under review. The following statement gives some examples:-

Overdraft as at	Authorised Imprest \$	Overdraft as per Bank Statement \$
31.12.75	70,000	51,316
30. 6.76	70,000	167,462
31.10.77	100,000	341,062

The Statement of the Imprest Accounts as at the end of each of the financial years submitted by the Accountant General showed debit and credit balances on the Imprest Accounts as follows:—

Year	No. of Accounts	Debit Balances \$	No. of Account	Credit Balance \$
1975	3	877,984	1	159,112
1976	3	877,432	1	35,661
1977	3	576,676	1	35,661

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 1975. Reconciliation Statements in respect of the Imprest Accounts were not seen.

#### 1975 — 1977

329. **Paymasters Advances.** The Paymasters' Advances Registers kept by the Central Accounting Unit were not properly maintained. The Paymasters' Advances Register was used to record advances to the Pay and Records Office of the Guyana Defence Force and such advances were distributed to locations for the payment of salaries, wages and allowances. However, registers to account for such distributions were not produced for audit examination. There was no proper internal control system to ensure that the paymasters' advances were satisfactorily accounted for. Consequently there were large balances outstanding on the Paymasters' Accounts at the end of each of the financial years resulting from advances either not being accounted for or being partly accounted for. The following table sets out the position as shown in the records of the Accountant General:—

Year	No. of Accounts	Total Net Balance Outstanding at \$
		31,12,77
1975	2	2,482,617
1976	2	6,782,203
1977	2	1,249,355

Information was requested regarding the clearing of the outstanding balances. It was also observed that the Paymasters' Advances System was used to finance expenditure in respect of which the sum provided for the service was exhausted. The system was also improperly used to grant advances to officers attending overseas courses and conferences, purchase of meals and goods and for catering.

1975 — 1977

330. **Salaries Bank Account.** The Salaries Cash Books for January 1975 to September 1976 were not produced for examination. The Cash Books for the period October 1976 to December 1977 were not properly maintained. Bank reconciliation statements for the financial period under review were not produced. The Salaries Bank Accounts for two constituent departments were overdrawn by substantial amounts during the period.

1975 — 1977

331. **Unpaid Salaries Bank Account — Guyana Defence Force.** The Cash Book and bank reconciliation statements for this account were not produced for examination. List of balances of unpaid salaries and allowances were not submitted for the period under review as required by financial instructions.

1975 — 1977

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

1975 — 1977

333. **Sub-Accountant's Cash Book.** The Sub-Accountant's Cash Book was not properly maintained. The Cash Book for December 1977 and Bank Reconciliation Statements and Bank Statements for several periods were not produced for examination. Bank Reconciliation Statements were presented for certain periods but these were not properly prepared as the balances shown thereon differed from the balances shown on the bank statements by substantial amounts. In the circumstances it would appear that the differences between the balances as per cash book and those shown in the bank statements were not properly identified. Instances were observed where unrepresented cheques had become stale, of deposits in bank not in cash book and vice versa and other discrepancies which were not cleared. The bank account was overdrawn by substantial amounts during the period under review.

334. **Loss of Cash.** The position with regard to loss of cash is set out at Appendix A(1).

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1975 — 1977

335. **Stores Accounting.** Several stores accounting records were either not produced or properly maintained. Unsatisfactory features regarding the receiving, issuing and accounting for items of stores were observed. In 1972 it was suggested

that annual certificates be given by suitable 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. This suggestion has not been implemented.

**1975 - 1977**

**336. Purchase of Stores.** Substantial quantities of foodstuffs were purchased from private suppliers instead of Government Agencies. Certificates that the foodstuffs were unavailable from such agencies were not obtained nor were Tender Board procedures followed for the purchase from private suppliers. It was also observed that certain other financial procedures relating to the purchase of stores were not followed. Certain stores of a permanent nature were purchased but the necessary documentation were not produced.

**337. Storekeeping.** Several unsatisfactory features regarding storekeeping procedures at certain Sub-Offices were observed. These include failure to produce several bin cards and to dispose of unserviceable and obsolete stores promptly. Loans were made to private parties without proper authority and several loans were long outstanding.

**1975 - 1977**

**338. Controlled Forms.** The Register of Controlled Forms was not produced by the Guyana Defence Force.

**1975 - 1977**

**339. Vehicle Log Books.** Log Books were not produced for vehicles stationed at the Ministry's Headquarters. Only a few log books were produced for vehicles stationed at the Guyana Defence Force Timohri but these were not properly maintained. Instances were observed where journeys were not recorded, where miles travelled were not recorded and where the journeys were not authorised. In the circumstances it could not be ascertained whether the performance and fuel consumption of the vehicles were satisfactory and the journeys were undertaken solely on official business.

**1975 - 1977**

**340. Loss of Stores.** A list of the loss of stores reported is set out at Appendix A(2).

**1975 - 1977**

**341. Accidents.** A list of the accidents reported is set out at Appendix A(3).

**MINISTRY OF PUBLIC CORPORATIONS**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

**1976**

342. The unauthorised expenditure of \$676 on Head 13 — Ministry of Public Corporations in 1976 is a breach of the legislation pertaining to the proper administration of public funds.

**1975 — 1977**

343. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:

<b>Year</b>	<b>No. of Subheads Exceeded</b>	<b>Excess Unauthorised \$</b>
1975	1	29
1976	2	676
1977	1	16

**Expenditure Control**

**1976 — 1977**

344. Incurring of expenditure in excess of Issues from the Consolidated Fund. The total expenditure exceeded the total issues from the Consolidated Fund as follows:—

<b>Year</b>	<b>Excess \$</b>
1976	676
1977	371

**PUBLIC SERVICE MINISTRY**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

**1976**

345. The unauthorised expenditure in 1977 of \$514,790 on the Revised Estimates in respect of Division XIII — Public Service Ministry is a serious breach of the legislation pertaining to the proper administration of public funds.



**1975 - 1977**

346. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads Covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund	Excess Unauthorised
		\$		\$	\$
1975	3	10,244	3	10,198	111
1976	4	6,572	—	—	6,572
1977	7	569,240	2	6,660	562,571

**Liabilities relating to the Appropriation Accounts****1976 - 1977**

347. The total amount of the liabilities not settled and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was as follows:—

Year	Amount \$
1976	16,442
1977	29,337

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned, was not submitted for audit examination as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled has not been determined.

**Unpresented Vouchers****1975 - 1976**

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

Year	Total \$
1975	187,800
1976	31,480

## Expenditure Control

1975 - 1977

349. **Vote Accounting.** Vote Accounts and a subsidiary register were not properly maintained. Evidence of monthly reconciliation between the Ministry's Vote Accounts and monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1975 - 1977

350. **Division VIII - Sub-head 1 - Conditional Scholarships and Training Courses.** The Vote Account relating to Conditional Scholarships and Training Courses and the Register of Payments relating to each student were not properly maintained. Instances were observed where entries were omitted from both records.

1975 - 1977

351. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:-

Year	Head/ Division	Excess over issues \$	Advances from	Excess \$
			Contingencies Fund \$	
1975	VIII	230,010	-	230,010
1976	VIII	2,297,450	-	2,297,450
1977	15	53,886	7,257	46,629
1977	VIII	4,178,890	-	4,178,890

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were less than the actual expenditure showed that due attention was not paid by the Accounting Officer to the financial instructions relating to the obtaining of funds necessary to meet expenditure.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1975 - 1977

352. **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 has not been established.

**1975 - 1977**

353. **Advances.** The unsatisfactory features as regards the omission of certain necessary information in the Advances Register continued in the financial years under review.

**GENERAL ACCOUNT**

**1975 - 1977**

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

**1975 - 1977**

355. **Imprest.** Several instances were observed where the Imprest bank account was overdrawn by substantial sums without appropriate authority. The Statements of Imprest Accounts as at the end of each financial year submitted by the Accountant General showed that there were debit balances on the Imprest Account as follows:--

<b>Year</b>	<b>Debit Balances</b> \$
1975	61,333
1976	100,158
1977	63,176

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 \$1,200 was properly accounted for at the end of 1975 and retired in 1976. Reconciliation statements in respect of the Imprest Accounts were not seen.

**STORES AND OTHER PUBLIC PROPERTY**

**1975 - 1977**

356. **Store-keeping.** Inventories of furniture and equipment were not produced for audit examination.

357. **Vehicle Log Books.** Vehicle log books were not produced for audit examination.

**MINISTRY OF FOREIGN AFFAIRS**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

**1977**

358. The unauthorised expenditure in 1977 of \$132,293 on Head 16 – Ministry of Foreign Affairs and \$11,032 on Division IX – Ministry of Foreign Affairs is a serious breach of the legislation pertaining to the administration of public funds.

**1975 – 1977**

359. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads Covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund	Excess Unauthorised
		\$			\$
1975	14	358,195	—	—	358,195
1976	9	490,762	—	—	490,762
1977	18	1,141,615	—	—	1,141,615

**Unpresented Vouchers**

**1975 – 1976**

360. The total amount of the payment vouchers not presented for audit was as follows:—

Year	Total \$
1975	180,444
1976	63,652

**Expenditure Control**

**1975 – 1977**

361. **Vote Accounting.** Vote Accounts and subsidiary registers were not properly maintained and supervised. Reconciliation was not effected between the Ministry's Vote Accounts and the monthly expenditure reports as well as between

the Accounts maintained at the Central Accounting Unit and those kept by the Overseas Missions. In the circumstances the accuracy of the Appropriation Accounts has not been established.

#### 1975 - 1977

362. **Rents, Rates, Insurance Premiums, etc.** It was observed that at certain Overseas Missions the cost of certain fixed assets was met from this subhead instead of a capital subhead. Further, the authority for financing the purchase of certain fixed assets by instalment payments was also raised with the Accounting Officer.

#### 1975 - 1977

363. **Financial Control.** The attention of the Accounting Officer was drawn to the fact that financial statements were either not submitted or not submitted promptly by certain Overseas Missions. The importance of these financial statements required for the purpose of ensuring that proper financial and accounting controls were practised at the Overseas Missions cannot be overemphasised.

#### 1975 - 1976

364. **Incurring of expenditure 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 over Issue ₹
1975	14	693,314
1976	15	1,005,994

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 withdrawals of sums necessary to meet expenditure.

## REVENUE STATEMENTS

### Revenue Control

#### 1975 - 1977

365. **Rents Register.** A register of rents collectible and collected from officers stationed overseas and occupying rented quarters was not maintained in accordance with financial instructions.

1975 — 1977

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

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

1975 — 1977

367. **Deposits Fund Accounting.** Certified statements of balances as required by financial instructions in respect of the Deposits Fund were not seen. In the circumstances the accuracy of Deposits Fund Accounts was not established.

1975 — 1977

368. **Deposit Accounts.** The Statement of Deposit Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:—

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
		\$		\$		\$		\$
1975	1	152,811	—	—	4	777	2	357
1976	1	152,811	1	152,811	4	778	4	778
1977	1	152,765	—	—	4	778	4	778

1975 — 1977

369. **Advance Accounts.** The Advances Ledger was not properly maintained as pertinent information relating to certain advances were not recorded therein. Instances were observed where deductions from officers salaries ceased although substantial balances were outstanding but the reasons for the cessation were not stated. The Statement of the Ministry's Advance Accounts as at the end of each year submitted by the Accountant General showed the following unsatisfactory position:—

Year	No. of Debit Balances	Total Debit Balances	No. of Static Debit Balances	Total Static Debit Balances	No. of Credit Balances	Total Credit Balances
		\$		\$		\$
1975	1	103	1	103	1	242,105
1976	1	103	1	103	1	247,678
1977	1	103	1	103	1	245,658

It was suggested that action be taken to reconcile and clear the outstanding balances.

## GENERAL ACCOUNT

### Accounting Control

#### 1975 - 1977

370. **Collection Procedures.** The procedures relating to the collection of public monies were not always being observed at the Central Accounting Unit.

#### 1975 - 1977

371. **Controlled Forms.** The approved procedures relating to the receipt, custody and issue of receipt books and cheque books were not always observed. Acknowledgements were not seen for receipt books sent to Overseas Missions. Two receipt books issued by the Accountant General were not recorded in the controlled forms register nor were they produced for audit examination.

#### 1975 - 1977

372. **National Insurance Scheme.** There was delay in paying over contributions to the National Insurance Scheme. The register of cheques paid over to the National Insurance Scheme was not properly maintained.

#### 1975 - 1977

373. **Imprests.** The Register of Special and Standing Imprests for 1975 and 1976 was not produced for examination and the Register for 1977 was not properly maintained to reflect the amounts of the Standing Imprest and also that such Imprests at the Central Accounting Unit and Overseas Missions were properly accounted for at the end of each financial year. An examination of the financial statements submitted by certain Overseas Missions in respect of Standing Imprests revealed that the Imprests were operated at levels in excess of the authorised amounts and also that the Imprest bank accounts at certain Overseas Missions were overdrawn. The authority of the Minister of Finance was not seen for the overdrafts incurred by the Missions. The Statement of Imprests as at the end of each financial year submitted by the Accountant General revealed debit and credit balances on the Imprest Accounts as follows: -

Year	No. of Accounts	Total of Debit Balances \$	No. of Accounts	Total of Credit Balance \$
1975	9	658,162	1	720
1976	9	739,617	1	720
1977	9	854,203	1	720

A Statement of the Composition of the Standing Imprests and supporting certificates were not seen. Consequently it could not be determined whether the Standing Imprests were properly accounted for at the end of each financial year. Reconciliation Statements in respect of the Imprest Accounts were not seen.



1975 - 1977

374. **Salaries Account Cash Book.** The Salaries Cash Book for the period January 1975 to May 1975 was not presented for audit inspection. The other cash books presented were not checked by the supervisory officer for certain periods. There was considerable delay in the reconciliation of the bank accounts.

#### STORES AND OTHER PUBLIC PROPERTY

##### Control of Stores

1975 - 1977

375. **Stores Accounting.** Inventories of furniture, office equipment and other permanent stores were not kept on the prescribed forms at the Ministry and Overseas Missions and there was no evidence of check by the supervisory officers. An up-to-date master inventory of permanent stores was not compiled and produced for audit examination.

1975 - 1977

376. **Log Books.** The log books for the Ministry's vehicle were not produced for examination. In the circumstances, it could not be determined whether proper control was exercised over the use of the vehicle.

1975 - 1977

377. **Accidents.** The accidents reported in the financial years under review are set out at Appendix A(3).

#### ATTORNEY GENERAL

##### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

1977

378. The unauthorised expenditure of \$4,757 as shown hereunder is a breach of the legislation pertaining to the administration of public funds.

Year	Head No.	Excess over Revised Estimates \$	Excess covered by Advances from Contingencies Fund \$	Unauthorised Expenditure \$
1977	19	10,047	5,290	4,757

**1975 — 1977**

379. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:

	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads Covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund	Excess Unauthorised
		\$		\$	\$
1975	16	22,332	8	12,253	10,079
1976	5	4,678	—	—	4,678
1977	9	19,185	5	6,361	12,824

**Liabilities not settled**

**1976 — 1977**

380. The total of the liabilities in respect of which the Accounting Officer sought approval for payment in each of the ensuing financial year was as follows:—

Year	Total \$
1976	270
1977	2,784

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned, was not submitted for audit examination as required by financial instructions. In the circumstances the total amount of the liabilities remaining unsettled at the end of each financial year has not been established.

**Unpresented Vouchers**

**1975 — 1976**

381. The total amount of the payment vouchers not presented for audit was as follows:—

Year	Total \$
1975	222,387
1976	76,385

## Expenditure Control

1975 - 1977

382. **Vote Accounting.** The Vote Accounts kept at the Attorney General's Office and the Deeds Registry were not properly maintained and supervised.

383. **Withdrawals from the Consolidated Fund for various services.** Records of requests for withdrawals from the Consolidated Fund as required by financial instructions were not produced for inspection at the Attorney General's Office and constituent departments.

1975 - 1977

384. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head	Excess over issues \$	Advances from the Contingencies Fund \$	Excess \$
1975	15	230,923	29,705	201,218
1975	16	9,825	—	9,825
1976	16	285,828	—	285,828
1977	19	10,475	5,290	5,185

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were less than the actual 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.

## REVENUE STATEMENTS

### Control of Revenue

1975 - 1977

385. **Revenue Accounting.** Revenue collected was not banked promptly and instances were observed where revenue was used to make petty disbursements contrary to financial instructions.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1975 - 1977

386. **Deposits Fund Accounting.** Certified reconciliation statements and lists of balances were not seen. In the circumstances the accuracy of the Deposits Fund Accounts was not established.

1975 - 1977

387. **Advances.** The Advances Register was not properly maintained as pertinent information relating to advances were not shown. The Statement of the Advance Accounts as at the end of each financial year submitted by the Accountant General showed the following:-

Year	No. of Debit Balances	Total of Debit Balances \$	No of Static Debit Balances \$	Total Static Debit Balances \$
1975	1	2,536	1	2,536
1976	1	3,436	-	-
1977	1	3,436	1	3,436

1975 - 1977

388. **Deposits.** The Statement of the Deposit Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:-

Year	No. of Debit Balances	Total 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 \$
1975	2	2,770	2	2,770	1	1,258	1	1,258
1976	2	2,770	2	2,770	1	1,258	1	1,258
1977	2	2,770	2	2,770	1	1,203	-	-

## GENERAL ACCOUNT

### Accounting Control

#### 1975 - 1976

389. **Collection Procedures.** The Remittance Book was not properly maintained and there was no evidence of check by the supervising officer. The procedures relating to the collection of public monies were not observed in some instances.

#### 1975 - 1976

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

#### 1975 - 1977

391. **Imprests.** Transactions were not recorded in the Imprest Cash Books promptly and the approved procedures relating to the operation of imprests were not observed. The Statement of Imprests as at the end of each financial year submitted by the Accountant General showed debit balances on the Imprest Accounts as follows:—

Year	Debit Balance
	\$
1975	1,200
1976	1,095
1977	500

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 \$650 was properly accounted for at the end of 1975. Reconciliation statements in respect of the imprest accounts were not seen.

#### 1975 - 1977

392. **Salaries Account Cash Book.** The Salaries Cash Book for the period January 1975 to August 1975 was not produced for audit examination. There was considerable delay in paying over salary deductions to the various agencies and also in the reconciliation of the bank account.

## STORES AND OTHER GOVERNMENT PROPERTY

### Control of Stores

#### 1975 - 1977

393. **Stores Accounting.** Proper records were not kept to show the receipts, sales, free distribution and balance on hand of law volumes. Recommendations were made for improvement in the accounting for these costly books.

OFFICIAL RECEIVER, PUBLIC TRUSTEE AND STATE SOLICITOR

REVENUE STATEMENTS

Revenue Control

1975 - 1977

394. **Revenue Accounting.** 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 has not been established.

DEPOSITS FUND ACCOUNTS

Accounting Control

1975 - 1977

395. **Deposits Fund Accounting.** Certified reconciliation statements and lists of balances in respect of the Deposits Fund Accounts were not seen. In the circumstances the accuracy of these accounts has not been established.

396. **Deposits.** The Statement of the Department's Deposit Accounts as at the end of each financial year submitted by the Accountant General showed the following:-

Year	No. of Credit Balances	Total of Credit Balances \$	No. of Static Credit Balances	Total Static Credit Balances \$
1975	5	44,991	2	11,610
1976	5	47,278	1	9,219
1977	5	35,634	2	13,812

397. **Advances.** The Statement of the Department's Advance Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:-

Year	No. of Credit Balances	Total of Credit Balances \$	No. of Static Credit Balances	Total Static Credit Balances \$
1975	2	6,029	2	6,029
1976	2	6,029	2	6,029
1977	2	6,029	2	6,029

**OTHER ACCOUNTS**  
**OFFICIAL RECEIVER**

**1975 - 1977**

398. The cash book kept in respect of the Official Receiver Insolvency Estates revealed substantial debit balances at the end of each financial year. The ledger accounts were not properly maintained and consequently, a list of balances of individual Insolvency Estate Accounts could not be prepared. In the circumstances the accuracy of the cash book balances has not been established. An examination of the Insolvency Estate Accounts revealed certain discrepancies which were brought to the attention of the Official Receiver.

**PUBLIC TRUSTEE**

**1975 - 1977**

399. A similar unsatisfactory situation as mentioned at paragraph 398 above existed in respect of the Deceased Persons Estates Accounts administered by the Public Trustee.

**STATE SOLICITOR**

**1975 - 1977**

400. The cash book kept revealed substantial debit balances at the end of each financial year. However, individual ledger accounts were not kept in respect of monies received and disbursed and consequently, the accuracy of the cash book balances has not been established.

**DEEDS REGISTRY**

**REVENUE STATEMENTS**

**Control of Revenue**

**1975 - 1977**

401. **Revenue Accounting.** A Revenue Account, a Revenue Control Account and a Revenue Register were not maintained. Consequently reconciliation between the Revenue Accounts and the Revenue statement was not possible. In the circumstances the accuracy of the Revenue statements has not been established.

**1975 - 1977**

402. **Legal Documents.** A number of documents such as Transports, Mortgages and Deeds were not produced for examination. Consequently the accuracy of the fees collected has not been determined.



## DEPOSITS FUND ACCOUNTS

### Accounting Control

1975 - 1977

403. **Deposits Fund Accounting.** Certified reconciliation statements and lists of balances in respect of the Deposit Accounts were not seen. In the circumstances the accuracy of the accounts has not been established.

1976 - 1977

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

Year	No. of Credit Balances	Total of Credit Balances \$	No. of Static Credit Balances	Total Static Credit Balances \$
1976	3	11,640	1	89
1977	4	16,640	2	117

## GENERAL ACCOUNT

### Accounting Control

1975 - 1977

405. **Revenue Collection.** Instances were observed where there were short collection of fees and duties for processing of legal documents in a sub registry office. Recommendations were made to improve the system of recording information on legal documents in respect of fees and duties collected so as to facilitate audit verification.

406. **Controlled Forms.** Several general receipt books were not produced for audit examination.

1975 - 1977

407. **Imprests.** 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 \$500 was properly accounted for.

1975

408. **Loss of Cash.** One case of loss reported in respect of 1975 is set out at Appendix A(1).

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1975 - 1977

409. **Stores Accounting.** An inventory of furniture and equipment was not maintained at a sub registry office.

## OTHER ACCOUNTS

### Land Registry Assurance Fund

1975 — 1977

410. **Accounts.** The Land Registry Act Cap. 5:02 provides for the establishment of an Assurance Fund. Accounts relating to this Fund were not prepared and submitted for audit examination in respect of the years under review.

## GENERAL OBSERVATIONS

1975 — 1977

411. **Establishment of Central Accounting Unit.** Recommendations were made for the establishment of a Central Accounting Unit at the Attorney General's Chambers in order to facilitate the Solicitor General in discharging his duties and responsibilities as Accounting Officer and to provide the Official Receiver, Public Trustee and State Solicitor and Registrar, Deeds Registry with suitable accounting staff in order to enable them to maintain properly records and accounts relating to their legal functions. The Public Service Ministry agreed in principle but the recommendations have not yet been fully implemented.

## MINISTRY OF INFORMATION AND CULTURE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1976

412. The unauthorised expenditure of \$81,420 in 1976 on Head 19 — Ministry of Information and Culture is a serious breach of the legislation pertaining to the administration of public funds.

1975 — 1977

413. The excess of expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads Covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund	Excess Unauthorised
		\$		\$	\$
1975	11	425,651	1	16,000	409,651
1976	17	538,469	—	—	538,469
1977	16	524,522	2	14,465	510,057

### Misallocations of Expenditure

1975 — 1977

414. Test checks carried out on transactions revealed misallocations of expenditure which were not rectified before the close of the accounts for the related financial year.

### Unpresented Vouchers

1975 — 1976

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

Year	Total
1975	\$341,979
1976	296,146

### Expenditure Control

1975 — 1977

416. **Vote Accounting.** The Vote Accounts were not properly maintained and supervised. Evidence of monthly reconciliation between the Ministry's Vote Accounts and the monthly expenditure reports was seen but necessary adjustments were not made in the Appropriation Accounts.

1975

417. **Division XI Subhead 7 — National Festivals and Exhibitions.** An amount of \$76,271 was charged as final expenditure against the above subhead in respect of expenses of a cultural exhibition. Subvouchers supporting the disbursement of this amount were not produced for audit examination.

1975 — 1976

418. **Withdrawals from the Consolidated Fund for various services.** A record of the requests for withdrawals from the Consolidated Fund as required by financial instructions was not maintained for 1975 and 1976.

1975 — 1977

419. **Incurring of expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the

Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head/ Division	Excess over Issues \$	Advances from Con- tingencies Fund \$	Excess \$
1975	18	420,441	16,000	404,441
1975	XI	1,525,940	—	1,525,940
1976	19	81,420	—	81,420
1976	XI	1,027,044	—	1,027,044
1977	20	48,644	—	48,644
1977	XI	291,565	25,250	266,315

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.

#### 1975 — 1977

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

### REVENUE STATEMENTS

#### Revenue Control

#### 1975 — 1977

421. **Revenue Accounting.** The Revenue Account and Revenue Control Account were not maintained. Reconciliation statements of the Ministry's revenue records were not seen. In the circumstances the accuracy of the Revenue Statements has not been established.

### DEPOSITS FUND

#### Accounting Control

#### 1975 — 1977

422. **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 has not been established.

1975

423. **Advances.** An advance of (G)\$18,105 made in 1975 was accounted for by the submission of a voucher for (G)\$8,745 and a refund of foreign currency to the equivalent of (G)\$9,360. However, up to January 1982, the foreign currency was still on hand at the Ministry. The value of the foreign currency has over the years depreciated considerably and, as a result, a substantial loss may result from the delay in the conversion of the foreign currency to Guyana dollars.

## GENERAL ACCOUNT

### Accounting Control

1975

424. **Revenue Collection.** Attention was drawn to the unsatisfactory arrangements for accounting for revenue collectible from certain cultural performances under the sponsorship of the Ministry. Consequently it could not be satisfactorily determined that all revenue collectible was accounted for and brought to account by the Ministry.

1977

425. **Controlled Forms.** Adequate control over the receipt, issue and custody of cheque books was not exercised.

1975 - 1977

426. **National Insurance Scheme.** The approved procedures with regard to the operation of the National Insurance Scheme were not strictly observed. Evidence of reconciliation of the Imprest bank account was not seen.

1975 - 1977

427. **Imprests.** An Imprest Register was not maintained by the Ministry as required by financial instructions. The Imprest Cash Book was not properly maintained and checked by the Supervisory Officer and the bank reconciliation was not effected promptly. The Statement of Imprests as at the end of each year submitted by the Accountant General showed:-

Year	Ordinary and Special Imprest short retired by	Carifesta Special Imprest over retired by	Credit Balance
	\$	\$	\$
1975	52,354	1,655,253	1,602,899
1976	109,354	1,655,253	1,545,899
1977	74,424	1,655,253	1,589,829

The over retirement of the Imprest in 1975 and 1976 resulted from the incorrect accounting entries which were effected in order to retire a sub-imprest relating to Carifesta. Reconciliation Statements in respect of the Imprest Accounts were not seen.

1975 — 1977

428. **Salaries Account Cash Book.** The financial instructions relating to the operation of the Salaries Account were not strictly observed. Salary deductions were not being paid over promptly to the respective agencies and evidence of reconciliation of the bank account was not seen.

1976 — 1977

429. **Loss of Cash.** The position with regard to the loss of cash for 1976 and 1977 is set out at Appendix A(1).

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1975 — 1977

430. **Stores Accounting.** Certain unsatisfactory features in accounting for stores were brought to attention.

1975 — 1977

431. **Store-keeping.** Inventories of equipment were not properly maintained.

1975 — 1977

432. **Vehicle Log Books.** The vehicle log books were not properly maintained and checked by the Supervisory Officer.

433. **Motor Vehicle Workshop.** Attention was drawn to the unsatisfactory situation where vehicles were lying in the Ministry's compound for considerable periods awaiting repairs.

1975 — 1977

434. **Loss of Stores.** The position with regard to the loss of stores reported for the financial years under review is set out at Appendix A(2).

1975 — 1977

435. **Accidents.** The position with regard to accidents reported for the financial years under review is set out at Appendix A(3).

## OTHER ACCOUNTS

### National Trust

1975 — 1977

436. **Accounts.** The accounts of the National Trust for the financial years under review were not submitted for audit examination.

## SPORTS AND CULTURAL COUNCILS

1975 - 1977

437. **Accounts.** It has been observed that the receipts from certain events held by Sports and Cultural Councils were not paid into the Consolidated Fund but were retained by them to supplement the amounts provided by the Ministry from funds appropriated by Parliament. The Permanent Secretary was requested to furnish annual financial statements in respect of these Councils for audit examination.

## DESIGNS AND GRAPHIC

1975 - 1977

438. **Accounts.** The annual financial statements for the financial years under review were returned for correction and re-submission for audit examination.

## GUYANA PRINTERS LIMITED

1975 - 1977

439. **Accounts.** The audited accounts for the financial years under review showed results of operations for each year and accumulated surplus (deficit) at the end of each year as follows:—

Year	Surplus (Deficit) for year	Accumulated Surplus (Deficit) at 31st December
	\$	\$
1975	174,261	(346,685)
1976	345,397	( 1,287)
1977	( 515,043)	(516,330)

## GUYANA BROADCASTING SERVICE

1975 - 1977

440. **Accounts.** The audited financial statements for the years under review showed the following results of the operations for each year and the accumulated surplus/deficit at the end of each year:—

Year	Surplus (Deficit) for year	Accumulated Surplus (Deficit) at 31st December
	\$	\$
1975	8,755	( 81,730)
1976	( 136,237)	(217,967)
1977	( 298,525)	(516,492)



Government's investment in the Corporation was increased by \$185,475 and \$188,000 in 1975 and 1976 respectively. At December 31, 1977 Government's equity in the Corporation stood at \$1,138,097.

#### GUYANA NATIONAL NEWSPAPERS LIMITED

1975 - 1977

441. **Accounts.** The audited accounts for the years under review of the Guyana National Newspapers Ltd., which was acquired by the Government in 1974, showed the following results of the operations for each year and the accumulated surplus at the end of each year:—

Year	Surplus (Deficit) for year	Surplus at 31st December
	\$	\$
1975	(247,687)	297,443
1976	(104,332)	193,111
1977	437,219	510,330

#### MINISTRY OF HOME AFFAIRS

#### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1977

442. The unauthorised excess expenditure on Heads/Division shown hereunder is a serious breach of the legislation pertaining to the administration of public funds.

Year	Head/ Division	Excess	Advance from Con- tingencies Fund	Unauthor- ised Excess
		\$	\$	\$
1977	25	48,631	—	48,631
1977	XII	102,828	72,726	28,102

**1975 - 1977**

443. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:-

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads Covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund	Excess Unauthorised
		\$		\$	\$
1975	30	1,165,990	4	256,914	909,076
1976	33	1,817,413	1	58,835	1,758,578
1977	39	1,482,855	5	523,406	959,449

**Appropriations-in-Aid****1975 - 1977**

444. The estimated receipts under Ministry of Home Affairs - Prisons - Subhead 101 Issues of Bread, the actual receipts and shortfalls as shown on the Appropriation Accounts were as follows:-

Year	Estimated Receipts	Actual Receipts	Under the Estimates
	\$	\$	\$
1975	150,000	88,328	61,672
1976	160,000	125,553	34,445
1977	160,000	60,246	99,754

**Liabilities relating to the Appropriation Accounts****1975 - 1977**

445. The total of the liabilities not settled in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was as follows:-

Year	Amount
1975	\$133,360
1976	17,513
1977	535,369

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned was not submitted for audit examination as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled has not been determined.

## Misallocations of Expenditure

### 1975 — 1977

446. Test checks carried out on transactions revealed misallocations of expenditure some of which were not rectified before the close of the accounts for the related financial years.

### Unpresented Vouchers

#### 1975 — 1976

447. The total of the payment vouchers not produced for audit examination was as follows:—

Year	Total
1975	\$224,142
1976	770,012

### Defective Vouchers

#### 1975 — 1977

448. 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. The following table summarises the position:—

Year	Total of Defective Vouchers
	\$
1975	44,970
1977	440,462

### Expenditure Control

#### 1975 — 1977

449. **Vote Accounting.** Vote Accounts and subsidiary records at the Central Accounting Unit and certain constituent Departments and Sub-Offices were not properly maintained and supervised. Inter-departmental warrants issued to the Commissioner of Police in 1975 by Ministries/Departments for the supply of stores and payment of salaries of security guards were not produced for inspection. In the circumstances it could not be ascertained whether Vote Accounts were kept for all warrants received and whether expenditures incurred under these warrants were properly charged out to the relevant heads and subheads. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly expenditure report was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

450. **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 \$
1975	20	20 – Prevention and Detection of Crime	50,000
1975	20	28 – Security Precautions	135,161
1976	21	20 – Prevention and Detection of Crime	50,000
1976	21	28 – Security Precautions	226,866
1977	22	21 – Prevention and Detection of Crime	50,000
1977	22	29 – Security Precautions	163,942

#### 1976

451. **Head 20 – Subhead 16 – Republic Day Celebrations.**

**Head 20 – Subhead 20 – Tenth Anniversary Celebrations.**

The following table sets out the position as regards the estimated and actual expenditure against the above subheads:—

	Revised Estimates \$	Actual Expenditure \$	Over the Revised Estimates \$	Under the Revised Estimates \$
Republic Day Celebrations	25,000	1,262,419	1,237,419	—
Tenth Anniver- sary Celebra- tions	3,000,000	573,963	—	2,426,037

Two warrants totalling \$1,000,000 were issued to the Ministry of Regional Development from Subhead 16 – Republic Day Celebrations for the execution of projects in respect of the Tenth Anniversary Celebrations although the amount provided was only \$25,000. Subsequently, funds were provided for the Tenth Anniversary Celebrations by supplementary estimates but expenditure charged to subhead 16 was not adjusted.

#### 1975 – 1977

452. **Ministry of Home Affairs – Police – Subhead Ammunition, Arms and Equipment.** Instances were observed where capital items such as refrigerators, welding plant and ceiling fans were purchased and charged to current expenditure under the above subhead. The amount provided by Parliament under this subhead was not intended to meet such expenditure.

#### 1975 — 1977

453. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head/ Division	Excess \$	Advances from Con- tingencies Fund \$	Excess Unauthorised \$
1975	19	2,248	—	2,248
1975	20	825,031	399,470	425,561
1976	21	503,411	—	503,411
1977	21	616,301	343,000	273,301
1977	22	924,125	92,927	831,198
1977	25	116,346	—	116,346

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.

### REVENUE STATEMENTS

#### Revenue Control

#### 1975 — 1977

454. **Revenue Accounting.** The Revenue Control Account was not kept at the Central Accounting Unit and a constituent department. The Revenue Collectors' Charts were not inspected by the Supervisory Officer as required by financial instructions. Evidence of reconciliation between the Revenue Accounts and the Revenue Statements was not seen. In the circumstances it could not be ascertained whether revenue collected has been properly brought to account.

#### 1975 — 1977

455. **Revenue Registers.** The Revenue Registers were not properly maintained. The Surcharge Register at the Central Accounting Unit for the period under review and the Surcharge Registers for the Police Department for 1975 and 1976 were not produced for examination.

#### 1975 — 1977

456. **Arrears of Revenue.** Half-yearly statements of arrears of revenue were not received. In the circumstances it was not possible to determine the arrears of revenue and to ascertain whether effective control was exercised to ensure the prompt and satisfactory collection of the revenues.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1975 — 1977

457. **Deposits Fund Accounting.** Certified reconciliation statements and certificates of balances were not seen. In the circumstances the accuracy of the Deposits Fund Accounts was not established.

1975 — 1977

458. **Deposits.** The Control Deposit Accounts kept by the Ministry were not properly maintained. Individual accounts were not kept for each deposit account administered by the Ministry. The Statement of Deposit Accounts as at the end of each year submitted by the Accountant General showed the following unsatisfactory position:—

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
		\$		\$		\$		\$
1975	6	180,738	4	180,440	23	508,720	12	13,020
1976	7	181,191	5	180,461	24	513,712	14	20,100
1977	8	188,380	6	180,586	24	597,954	14	20,344

1975 — 1977

459. **Advances.** The Advances Ledgers kept at the Central Accounting Unit and at the Police Finance Office were not properly maintained. Instances were observed where repayments of advances ceased but reasons for the cessation were not stated in the Registers. The Statement of Advance Accounts as at the end of each year submitted by the Accountant General showed the following unsatisfactory position:—

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
		\$		\$		\$		\$
1975	4	6,261	3	6,104	5	75,283	3	59,096
1976	4	6,261	4	6,261	5	119,516	3	59,096
1977	4	6,261	4	6,261	3	148,905	3	59,096

## GENERAL ACCOUNT

### Accounting Control

1975 — 1977

460. **Collection Procedures.** Approved collection procedures were not always followed. In some instances receipts were not issued promptly by the Central Account-

ing Unit for amounts received through the post. The Remittance Books were not properly maintained and there was no evidence of check by the supervisory officers.

#### 1975 - 1977

461. **Controlled Forms.** The Registers of Controlled Forms kept at a Police Divisional Headquarters, certain Police Stations and the Central Fire Station were not produced for audit. Several general receipt books were not produced for examination at the Police Finance Office and certain Police Stations and some of those produced could not be traced in the Register of Controlled Forms.

#### 1975 - 1977

462. **Establishment Account - Police Department.** Several unsatisfactory features relating to the operation of this account were observed. There were instances where official receipts were not issued for amounts brought to account in the cash book. Numerous advances were made from this account although there was no authority for making such advances from this Account. Ledger accounts in respect of these advances were not kept. There were instances where signatures were not affixed to the vouchers as evidence of acknowledgement of payments and where payments made on vouchers were not properly certified. The unpaid salaries and wages ledger was not presented for audit. In the absence of detailed statements showing the composition of the cash balance at the end of each related year, the accuracy of the balance shown in the cash book at December 31, 1977 could not be determined. In view of the fact that a Salaries Account was being operated it was recommended that the Establishment Bank Account be closed and that an Unpaid Salaries Account be opened.

#### 1975 - 1977

463. **National Insurance Scheme.** A Contributions Register was not kept in accordance with financial instructions. A survey carried out in December 1980 revealed that National Insurance Scheme stamps relating to the period under review valued at \$54,282 were on hand. These stamps should have been remitted to the National Insurance Scheme Office together with a list of the contributors.

#### 1975 - 1977

464. **Imprests.** The Imprest Register was not maintained at the Ministry's Head Office. There were cases where the approved accounting procedures for the operation of the Imprest were not followed. Advances were long outstanding and further advances were given to officers who failed to clear previous ones. The Imprest Cash Book for certain Police Stations were not produced for audit examination. The Statements

of Imprest Accounts as at 31st December of each financial year submitted by the Accountant General showed the following unsatisfactory position:—

Year	No. of Imprest with Debit Balance	Total of Debit Balance	No. of Imprest with Credit Balance	Total of Credit Balance
		\$		\$
1975	1	66,117	2	3,002
1976	1	67,439	2	5,343
1977	2	206,437	1	298

In the absence of a Statement of Composition of the Standing Imprests and supporting certificates it could not be determined whether the Standing Imprests of 353,250 were fully accounted for. Reconciliation Statements in respect of the Imprest Accounts were not seen.

#### 1975 — 1977

465. **Collectors' Cash Book/Statements — Sub-Offices.** There were cases where the financial instructions relating to the preparation, submission and checking of Collectors' Cash Book/Statements were not followed. Several Collectors' Book/Statements were not produced for examination.

#### 1975 — 1977

466. **Composition of Daily Cash Balances.** In certain sub-offices a record of the composition of daily cash balances was not kept or properly maintained.

#### 1975 — 1977

467. **Sub-Accountants' Cash Books.** There were cases where amounts were deposited in the Ministry's bank accounts but these were not brought to account in the Sub-Accountants' Cash Books. Bank Reconciliation Statements were not produced for the period July 1976 to December 1977 in respect of bank account No. 209. Those produced prior to July 1976 were not properly prepared and adjustments in respect of long outstanding differences were not effected. There is no evidence that the Bank Reconciliation Statements in respect of bank account No. 211 were checked by the supervisory officer. There were several unrepresented cheques which had become stale, some of which were drawn since 1967.

#### 1975 — 1977

468. **Loss of Cash.** The position with regard to the loss of cash is set out at Appendix A(1).



## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1976 — 1977

469. **Purchase of Stores.** Certain instances were observed where stores were purchased without the approval of the appropriate Tender Board.

1975 — 1977

470. **Stores Accounting.** Several unsatisfactory features with regard to receipts and issues of stores at certain sub-offices were observed. Permanent Stores Registers of vehicles, machinery, equipment, etc., were not maintained at the Central Accounting Units.

1975 — 1977

471. **Storekeeping.** Loans were made to private parties but the authorities for the loans were not seen. The inventories were either not kept or properly maintained at certain Police and Fire Stations and at the Prisons and there was delay in the disposal of unserviceable stores at these out-stations.

472. **Controlled Forms.** Proper control was not exercised over Local Purchase Order Books as several books were not recorded in the Register of Controlled Forms. Of those recorded several used books were not produced for examination.

1975 — 1977

473. **Log Books.** Log books for vehicles, plane and boats were either not maintained or properly maintained and some were not produced for audit examination. In certain instances the initials of the authorising and checking officers were not seen in the log books 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 were satisfactory and whether the performance and fuel consumption were satisfactory and whether all journeys undertaken by vehicles were official.

1975 — 1977

474. **Cannibalisation of Vehicles.** Approval from the competent authority was not seen for the cannibalisation of vehicles and engines. Suitable records were not produced for the purpose of accounting for serviceable parts removed from the vehicles and engines.

1975 — 1977

475. **Workshops.** 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 outboard engines. Records were not maintained at certain workshops for unserviceable parts removed from vehicles, etc., in accordance with financial instructions.

1975 - 1977

476. **Loss of Stores.** The position with regard to the loss of stores reported is set out at Appendix A(2).

1975 - 1977

477. **Accidents.** The position with regard to accidents reported is set out at Appendix A(3).

#### OTHER MATTERS

1975 - 1977

478. **Commitment Warrants.** Numerous commitment warrants in respect of the period under review and previous years remained unexecuted at the Police Divisional Headquarters and Stations.

1975 - 1977

479. **Field Audit Programmes.** The Field Audit Programmes for the period under review were not submitted to me as required by financial instructions.

#### GENERAL OBSERVATIONS

480. **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, telephones and the collection and accounting for revenue were not followed in several instances. The several unsatisfactory features regarding the control 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 taking action with a view to having items of stores on loan returned and unserviceable items of stores boarded promptly.

#### OTHER ACCOUNTS

1975 - 1977

481. **Mashramani Celebrations Committees.** The accounts of the Mashramani Celebrations Committee for period under review were not presented for audit examination.

**MINISTRY OF AGRICULTURE**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

**1975 — 1977**

482. The unauthorised excess expenditure on Heads/Division shown hereunder is a serious breach of the legislation pertaining to the administration of public funds:—

Year	Head/ Division	Excess \$	Advance from Con- tingencies Fund \$	Excess Unauthorised \$
1975	25	2,988,479	—	2,988,479
"	26	1,343,300	336,510	1,006,790
"	28	276,305	—	276,305
"	XIII	1,515,435	600,000	915,435
"	XVI	110,449	—	110,449
1976	XIII	5,640,914	—	5,640,914
"	XVI	5,224,274	—	5,224,274
1977	27	364,246	360,752	3,494
"	29	83,547	—	83,547
"	30	214,712	—	214,712
"	XV	125,547	2,171	123,376

**1975 — 1977**

483. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Subheads Covered by Advances from Con- tingencies Fund	Excess Covered by Advances from Con- tingencies Fund \$	Excess Unauthorised \$
1975	73	17,529,079	3	812,643	16,716,436
1976	62	22,234,866	—	—	22,234,866
1977	67	6,522,857	7	2,921,963	3,600,894

### Liabilities not settled

1975 — 1977

484. The total of the liabilities not settled in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was as follows:—

Year	Total
1975	\$529,283
1976	654,562
1977	339,693

It has been observed that expenditures met from outstanding Paymasters' advances shown hereunder for each of the financial years were not charged out to the relevant Appropriation Accounts:—

Year	Outstanding Paymasters' Advances \$
1975	6,747,778
1976	7,927,785
1977	13,645,243

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned, was not submitted for audit examination as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled has not been determined.

### Misallocations of Expenditure

1975 — 1977

485. Test checks carried out on transactions revealed misallocations of expenditure some of which were not rectified before the end of the related financial year.

### Unpresented and Defective Vouchers

1975 — 1977

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

Year	Total \$
1975	2,264,347
1976	1,644,593
1977	4,340,838

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 received.

### Expenditure Control

#### 1975 - 1977

487. **Vote Accounting.** Vote Accounts and subsidiary records were not properly maintained and supervised. There was inadequate control over expenditure. Expenditure on numerous subheads exceeded the provisions but supplementary provisions were not obtained to meet the excesses. Several allocations made to sub-offices of the Ministry were exceeded and there were cases where expenditure was incurred without the necessary inter-departmental warrants being issued by the Accounting Officer. Cases were observed where expenditures of a capital nature were charged to current subheads and vice versa and also where the expenditure bore no relevance to the subheads charged. Evidence of reconciliation between Vote Accounts of the Ministry and its Sub-Offices and between the Vote Accounts of the Ministry and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

#### 1975 - 1977

488. **Personal Emoluments.** The Salary Registers were not properly maintained. In many instances basic information with regard to employees were not recorded. Several employees who were transferred or seconded to other Ministries/Government Agencies continued to receive salaries from the Ministry but there was no evidence in the salary registers to indicate that such payments were recovered.

There were several instances of overpayment of salaries and cases where certain subordinate staff were recruited without the approval of the Public Service Ministry. A staff-list of each category of monthly paid employee was not produced. Consequently it could not be determined whether the number of persons employed exceeded the approved establishment. 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 produced.

#### 1975 - 1977

489. **Transport and Travelling.** Payments totalling \$8,966 in respect of travelling allowance were made during the period under review to an officer who was not entitled to such allowance. This amount has not been recovered.

#### 1976 - 1977

490. **Head 27 - Subhead 38 - National Exhibition of Local Produce.**

**Head 28 - Subhead 37 - National Exhibition of Local Produce.**

Payments totalling \$74,658 were made for security services rendered by a private security agency during the period 4.4.76 to 14.5.77 and charged to the above Heads

and Subheads. It would have been more economical for such services to have been performed by security staff employed by the Ministry. Further, expenditure was charged against the above head and subhead for periods when the National Exhibition of Local Produce was not in progress. Excess expenditures of \$54,027 and \$19,532 were incurred on these subheads in 1976 and 1977, respectively.

#### 1976

491. **Division XIII — Subhead 13 — North West Region.** One hundred and fifty-eight heads of cattle were purchased for Matthews Ridge at a cost of \$63,200 and charged to the above subhead. The approval of the appropriate Tender Board was not obtained for this purchase. These animals were delivered to Mobilissa Dairy Project in the first instance but evidence was not seen that they eventually reached Matthews Ridge.

#### 1975

492. **Division XIII — Subhead 15 — Machinery and Equipment.** A second hand engine with huller and spare parts were purchased for Lethem at a cost of \$6,000 and charged to the above subhead. The sum appropriated under this subhead was intended to provide for the continuation of Land Development Projects. However, there was no Land Development Project in the Rupununi and further there was no evidence to indicate the rice huller was assembled in the area and used to process paddy into rice.

#### 1975 — 1976

##### 493. **Division XIII — Subhead 18 — Survey Building**

##### **Division XIII — Subhead 20 — Survey Building**

The Survey Building was occupied by the Lands and Surveys Division of the Ministry in 1976. However, the final certificate from the Consultants has not been issued as adjustments in respect of materials supplied to the contractor as well as the contractors liability for defective works have not yet been agreed upon.

#### 1975 — 1977

##### 494. **Division XIII — Subhead 45 — Assistance to Swine Industry**

##### **Division XIII — Subhead 47 — Assistance to Swine Industry**

An arrangement was made by the Ministry with the Guyana Marketing Corporation whereby the Corporation would advise the Ministry of the value of pork received from pig farmers and the Ministry would make payments to the farmers after deducting certain amounts owing to the Ministry and the Guyana Marketing Corporation for stock feed supplied. The Corporation would pay monthly to the Ministry the value of the pork received. According to the Ministry's records expenditure incurred by the Ministry under this Scheme to December 31, 1976 totalled \$7,332,016. This amount which was owing by the Corporation has not been paid over to the Ministry. The Accounting Officer stated that the Ministry of Finance was being approached for a write-off of the amount.

495. **Mabaruma Compact Cannery.** Expenditure totalling \$80,393 was incurred as at January 31, 1975 on this project. This cannery was scheduled to go into operation in February 1975. However, due to mechanical defects the cannery was not put into operation.

#### 1975 — 1977

496. **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.

497. **Contracts.** The Contract Registers were not properly maintained at the Central Accounting Unit and at a Sub-Office and did not provide adequate information for management purposes. Instances were observed where contracts were subdivided in order to circumvent adjudication by the relevant Tender Board.

#### 1975 — 1977

498. **Tender Boards.** There were instances where Tender Board procedures relating to the invitation of tenders and award of contracts were not observed.

499. **Incurring of Expenditure in excess of issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts for each of the financial years exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head/ Division	Total Excess	Covered by Advances from Con- tingencies Fund	Excess Unauthorised
		\$	\$	\$
1975	25	2,988,480	—	2,988,480
"	26	1,343,360	336,510	1,006,790
"	28	276,305	—	276,305
"	Div. XIII	4,427,435	600,000	3,827,435
"	Div. XVI	4,340,782	—	4,340,782
"	Div. XVI A	762,915	—	762,915
1976	Div. XIII	10,941,499	—	10,941,499
"	Div. XVI	6,236,675	—	6,236,675
1977	27	378,369	360,752	17,617
"	28	708,403	94,000	614,403
"	29	207,734	—	207,734
"	30	414,128	—	414,128
"	Div. XIII	2,981,153	712,355	2,268,818
"	Div. XIV	1,292,601	—	1,292,601
"	Div. XV	125,547	2,171	123,376

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.

## REVENUE STATEMENTS

### Revenue Control

#### 1975 - 1977

500. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts and the Revenue Registers and between the Revenue Accounts and the Revenue Statements was not seen. There were cases where Revenue Registers were not properly maintained and checked by the Supervisory Officer and also where they were not maintained. In the circumstances it could not be ascertained whether all revenues were properly assessed, collected and accounted for.

#### 1975 - 1977

501. **Arrears of Revenue.** Arrears of revenue in respect of Land Development Schemes at the close of 1976 totalled approximately \$2.6M. There were also considerable arrears in respect of revenue from other sources. Half-yearly statements showing arrears of revenue were not received from several Divisions and Sub-Offices of the Ministry.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

#### 1975 - 1977

502. **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. Repayments of loans granted to farmers under the Swine Industry Scheme were credited to a Deposit Fund Account instead of to revenue. Several unsatisfactory features in relation to deposits made at a Land Development Scheme were observed. These include the lack of evidence of supervisory check of the Deposit Accounts 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.



1975 - 1977

503. **Deposits.** A Deposits Ledger was either not maintained or properly maintained at certain Sub-Offices. The statement of Deposit Accounts as at the end of each of the financial years submitted by the Accountant General showed the following unsatisfactory position:-

Year	No. of Debit Balances	Total of 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
		\$		\$		\$		\$
1975	22	131,166	5	4,232	29	2,273,904	11	86,363
1976	25	1,336,626	17	10,679	28	1,409,247	19	155,130
1977	25	970,554	21	19,017	28	3,062,074	19	80,175

Included in the debit balances at December 31, 1977 is an amount of \$825,162 which represents the difference between the amounts paid out for purchases and the amounts deposited for sales in respect of the Matthews Ridge/Arakaka/Kaituma Ration Store. This matter was drawn to the attention of the Accounting Officer for necessary action to clear the balance.

504. **Advances.** The Advances Ledger was not properly maintained. There were instances where according to the records advances were not being recovered. The Statement of Advance Accounts as at the end of each of the financial years submitted by the Accountant General showed the following unsatisfactory position:-

Year	No. of Debit Balances	Total of 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
		\$		\$		\$		\$
1975	10	152,039	9	151,454	4	12,252	3	4,863
1976	10	154,516	9	140,109	4	13,182	3	4,863
1977	12	309,286	8	138,438	3	78,165	2	1,595

GENERAL ACCOUNT

Accounting Control

1975 - 1977

505. **Collection Procedures.** The procedures for the collection and bringing to account of public monies were not satisfactorily complied with at the Central Accounting Unit and certain Sub-Offices.

#### 1975 — 1977

506. **Controlled Forms.** Registers of controlled forms were not kept at Sub-Offices and the one kept at the Central Accounting Unit was not properly maintained. Several unsatisfactory features were observed over the control of receipt books and licence forms. These include the non-production of receipt books for audit, no Treasury control over the printing of Licence forms and the use of stencilled forms for the issue of certain licences in 1977.

#### 1975 — 1977

507. **National Insurance Scheme.** The attention of the Accounting Officer 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 the failure to keep appropriate records, to affix stamps to cards and delay in paying over cheques to the Scheme.

#### 1975 — 1977

508. **Imprests.** The Imprest Register and certain Imprest Cash Books were not properly maintained. Several Imprest Accounts were overdrawn without authority and were either not retired or short retired at the end of the year. Bank reconciliation statements and other associated documents were not produced for audit. There were cases where the approved accounting procedures for the operation of imprests were not observed. 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 Permanent Secretary requested approval from the Secretary to the Treasury for the write-off of these advances. The Statement of Imprest Accounts as at the end of each of the financial years submitted by the Accountant General showed that there were debit balances in the Imprest Account as follows:—

Year	No. of Imprests	Debit Balances
		£
1975	2	715,959
1976	2	718,463
1977	2	868,312

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 \$25,000 was fully accounted for at December 31, 1975. Reconciliation statements in respect of the Imprest Accounts were not seen.

#### 1975 — 1977

509. **Paymasters Advances.** The unsatisfactory operation of the Paymasters' Advances System as reported on in my previous Annual Reports continued in the years under review. There was no proper internal control system to ensure that the

paymaster's advances were satisfactorily accounted for. Consequently there were large balances outstanding on the Paymasters' Accounts at the end of each of the financial years. The following table sets out the position as shown in the records of the Accountant General:—

Year	No. of Accounts	Total Net Balance Outstanding at 31st December \$
1975	8	6,747,778
1976	9	7,927,785
1977	10	13,645,243

Information was requested regarding the clearing of the outstanding balances on the Paymasters' Accounts. It was also observed that the Paymasters' Advances System was used to finance expenditure in respect of which the sum provided for the service was exhausted. The system was also improperly used to grant advances to officers attending overseas conferences, to make loans to farmers, to purchase musical instruments, to make a payment to a Government Corporation and to pay over a contribution to an Organisation in respect of which no provision existed.

#### 1976 — 1977

510. **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 easily determined whether all public monies received at these offices were brought to account by the Central Accounting Unit. There were also delays in processing Collectors' Cash Book/Statements at the Central Accounting Unit.

#### 1975 — 1977

511. **Sub-Accountants' Cash Book.** Approval was given by the Secretary to the Treasury to close the Ministry's main bank account No. 196 in 1972 and to open a new account No. 451. It was observed however, that although Account No. 196 was inoperative, it was not closed as the balance as per bank statement at March 31, 1982, was \$120,635 (Cr.). The last bank reconciliation produced was in respect of June 1972. Account No. 451 was reconciled up to December 1974 only and this reconciliation revealed instances of un-presented cheques which had become stale, deposits in bank account not in cash book and vice versa and many other outstanding items which were not cleared. The non-reconciliation of the bank account for the period under review and the generally unsatisfactory manner in which the bank account was operated could lead to fraud and irregularities remaining undetected. It was reported that two cheques were forged for amounts totalling approximately \$75,000 and encashed at a bank in August 1977. The bank account was overdrawn by considerable amounts during the years under review.

1975 - 1977

512. **Loss of Cash.** The position with regard to the loss of cash in respect of the period under review is set out at Appendix A(1).

#### STORES AND OTHER PUBLIC PROPERTY

1975 - 1977

513. **Stores Accounting.** Instances were observed where the Stores Ledgers were not properly maintained and checked by the Supervisory Officer. Large quantities of items which should have been taken in stock in the Stores Ledgers were taken into immediate use instead. Consequently there was no proper control over the receipt, issue and balance of such items. A Permanent Stores Register of vehicles, machinery etc., owned by the Ministry was not properly maintained at Head Office.

1975 - 1977

514. **Store-keeping.** Several unsatisfactory features regarding the accounting for items of stores were observed. These include the failure to dispose of unserviceable and obsolete items of stores promptly. Items loaned by a constituent department remained outstanding for considerable periods. Information was requested from the Accounting Officer as to whether the stores were returned or alternatively whether payment was received for such items.

1975 - 1977

515. **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 or to produce them for audit examination.

1975 - 1977

516. **Government Quarters.** A register of Government Quarters was not kept as required by financial instructions.

1975 - 1977

517. **Vehicle Log Books.** Vehicle log books were not properly maintained and checked at certain Sub-Offices and some were not produced for audit examination. 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.

#### 1975 - 1977

518. **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 vehicles.

#### 1975 - 1977

519. **Workshops.** Suitable 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.

#### 1975 - 1977

520. **Loss of Stores.** The position with regard to the loss of stores reported for the period under review is set out at Appendix A(2).

#### 1975 - 1977

521. **Accidents.** The position with regard to accidents reported in respect of the years under review is set out at Appendix A(3).

### GENERAL OBSERVATIONS

#### 1975 - 1977

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

#### 1975 - 1977

523. **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, telephones and irregular cheques, the assessment, collection and accounting for revenue were not followed in several instances. The several unsatisfactory features regarding the control 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. It was recommended that action be taken to ensure that approved systems and procedures laid down in the Financial and Stores Regulations and other financial instructions were complied with and internal control strictly observed. Prompt action was not taken on the weaknesses brought to the attention of the Accounting Officer and Principal Receiver of Revenue and replies were not received in respect of several audit memoranda issued.

## OTHER ACCOUNTS

### Guyana School of Agriculture

1975 - 1977

524. **Accounts.** The books and accounts of the Guyana School of Agriculture for the years 1975 to 1977 were not submitted for audit.

### Global Agricultural Industries Limited

1975

525. **Accounts.** The Global Agricultural Industries Limited went into voluntary liquidation as at 31st July, 1975. The audited Balance Sheet as at 31st July, 1975 showed an accumulated deficit of \$5,363,537. Approval was given for a write off of liabilities of the Company totalling \$6,500,887 but the necessary Parliamentary Resolution to give effect to this was not seen. Approval has also been given for the assets of the Company totalling \$939,107 to be taken over by the Guyana Agricultural Products Corporation.

### Guyana Agricultural Products Corporation

526. **Accounts.** The Guyana Agricultural Products Corporation was established on 1st March, 1975 by the Guyana Agricultural Products Corporation Order 1975. Audited Financial Statements were not furnished in accordance with financial instructions.

### Drainage and Irrigation Board

1975 - 1977

527. **Accounts.** The accounts for the financial years 1975 to 1977 were not presented for audit.

### Guyana Marketing Corporation

1975 - 1977

528. **Accounts.** Financial statements for the years 1975 to 1977 were not furnished in accordance with financial instructions.

## Livestock Development Company Limited

1975 - 1977

529. **Accounts.** The authorised ordinary share capital of this company at December 31, 1977, was \$45,000,000 of which \$6,614,000 was issued and fully subscribed. The deficits on the operations for each year and the accumulated deficits are set out below:-

Year	Deficit for year \$	Accumulated Deficit at 31st December \$
1975	202,121	345,172
1976	540,201	885,373
1977	706,045	1,591,418

## Cane Farmers Rehabilitation Fund

1975 - 1977

530. **Accounts** The Cane Farmers Rehabilitation Fund was established in March 1975 under Act No. 20 of 1974. A sum of \$500,000 was transferred initially from the Sugar Industry Rehabilitation Fund. Proper books of accounts and records were not kept and Annual Financial Statements were not submitted for audit in respect of 1975 and 1976. Annual Financial Statements in respect of 1977 prepared from incomplete records were submitted for audit and are under examination.

## MINISTRY OF NATIONAL DEVELOPMENT

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1977

531. The unauthorised expenditure of \$212,575 in 1977 on Head 31 - Ministry of National Development is a serious breach of the legislation pertaining to the proper administration of public funds.

1977

532. The unauthorised excess expenditure of \$219,139 on one subhead in 1977 is detailed on the Appropriation Account.

### Liabilities relating to the Appropriation Accounts

#### 1975 — 1976

533. It has been observed that outstanding liabilities in respect of the following years were paid in the ensuing financial year as follows:—

Year	Total \$
1975	9,539
1976	19,685

A complete list of the amounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned was not submitted for audit examination as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled has not been determined.

### Misallocations of Expenditure

#### 1975 — 1977

534. Test checks on transactions revealed misallocations of expenditure some of which were not rectified before the close of the related financial year.

### Expenditure Control

#### 1975 — 1977

535. Five inter-departmental warrants totalling \$589,903 issued between 29th to 31st December, 1975, were withdrawn and cheques issued instead contrary to financial instructions. The amounts were charged to final expenditure but no evidence was produced by the Accounting Officer to show that disbursements were made in 1975 by the Ministries to which the cheques were issued. Several instances were observed where expenditure of a capital nature was charged to a current vote. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

#### 1975 — 1977

536. Salaries. A Salaries Control Register was not kept as required by financial instructions. Copies of letters of appointments, resignations, transfers or dismissals in respect of persons appointed by the Ministry were not furnished. The Salaries Register was not properly maintained as certain relevant information was not recorded.



537. **Subhead 2 — Expenses of National Development.** It has been observed that the expenditure on this subhead included the following:—

- (a) Advances made to paymasters for the payment of wages, purchase of supplies and services.
- (b) Advances made to employees for the purchase of bicycles.
- (c) Remittances made to the National Development Units in Washington and London.

The charging of such transactions as final expenditure is contrary to financial instructions and has resulted in the expenditure shown in the Appropriation Accounts being overstated. In the case of:—

- (a) advances to paymasters, the approved Paymasters' System should have been implemented,
- (b) advances for the purpose of bicycles, the approved arrangements of obtaining such advances from the Accountant General should have been followed,
- (c) remittances to the National Development Unit Washington should have been made under the Imprest System and authority should have been obtained for the National Development Unit London to be operated under the Imprest System.

It has also been observed that the records relating to advances were not properly maintained. As a result the amount by which this subhead was overstated as a result of outstanding advances could not be established. No evidence was produced for the purpose of determining whether the total of the actual payments made by the National Development Units in Washington and London was in agreement with the total of the remittances charged against this subhead.

## DEPOSITS FUND ACCOUNTS

1976 — 1977

538. **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.

## GENERAL ACCOUNT

### Accounting Control

#### 1975 - 1977

539. **National Insurance Scheme.** Attention was drawn to the non-observance of certain procedures required to be carried out by financial instructions. A survey carried out in April 1977 disclosed that National Insurance Stamps valued at \$25,772 in respect of contributions for 1975 were on hand.

540. **Imprests.** Remittances were made to Washington and London in respect of Standing Imprests and charged to Subhead 2 - Expenses of National Development. A further amount of \$64,458 was remitted in 1976 to Washington and correctly debited to the Imprest Account. The total amount accountable for by Washington in 1976 was \$100,623 which was \$20,623 in excess of the authorised Standing Imprest. The Statement of Imprests as at the end of each financial year submitted by the Accountant General, which would not have included the remittances charged to final expenditure showed the following debit balances:-

Year	Debit Balance \$
1976	74,459
1977	99,459

Statements of Composition of the Standing Imprests and supporting certificates were not furnished and consequently it could not be determined whether all remittances were fully accounted for at the end of each year. Reconciliation statements in respect of the Imprests were not seen.

#### 1975 - 1977

541. **Paymasters' Advances.** As mentioned at paragraph 537 above the voted provision was improperly used for making advances to paymasters instead of the General Account as provided for by financial instructions. On account of the Paymasters' Advances Register not being properly maintained the accuracy of the outstanding balances could not be established.

#### 1975 - 1977

542. **Sub-Accountant's Cash Account.** The bank reconciliation statements revealed several discrepancies which remained outstanding for considerable periods. There were also several cheques which had become stale.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

**1975 - 1977**

543. **Stores Accounting.** A Permanent Stores Register of vehicles, machinery etc. owned by the Ministry was not kept as required by Stores Regulations.

### GENERAL OBSERVATIONS

**1975 - 1977**

544. Losses of cash and stores and accidents were not reported as required by financial instructions.

545. The office of the Ministry of National Development was destroyed by fire in July, 1979. Many of the files, documents and records of the Audit Department were also destroyed.

## MINISTRY OF ENERGY AND NATURAL RESOURCES

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

**1977**

546. The unauthorised expenditure in 1977 of \$167,199 shown hereunder is a breach of the legislation pertaining to the administration of public funds:—

Year	Division No.	Excess over Revised Estimates \$	Advances from Contingencies Fund \$	Unauthorised Expenditure \$
1977	XVIII	277,199	110,000	167,199

**1975 - 1977**

547. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Sub- heads Covered by Advances from Contin- gencies Fund	Excess Covered by Advances from Contin- gencies Fund \$	Excess Unauthorised \$
1975	11	1,098,580	3	17,600	1,080,980
1976	9	187,963	1	133,615	54,348
1977	12	873,885	4	61,375	812,510

### Liabilities relating to the Appropriation Accounts

1975 — 1977

548. The total of the liabilities in respect of which the Accounting Officer sought approval for payment in each of the ensuing financial year was as follows:—

Year	Total \$
1975	96,846
1976	83,080
1977	147,907

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned, was not submitted for audit examination in accordance with financial instructions. In the circumstances the total of the liabilities remaining unsettled at the end of each financial year has not been determined.

### Unpresented Vouchers

1975 — 1977

549. The total of the payment vouchers not presented for audit was as follows:—

Year	Total \$
1975	267,653
1976	63,841
1977	6,789

### Expenditure Control

1975 — 1977

550. **Vote Accounting.** The Vote Accounts and subsidiary records were not properly maintained and checked by the supervisory officer at the Central Accounting Unit and certain Sub-Offices. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

## 1975 — 1977

551. **Personal Emoluments.** Several unsatisfactory features were observed in the maintenance of the Salaries Register. Pertinent information as regards the officers emoluments and deductions were omitted from the register. The Salaries Control Record was not certified by the supervisory officer.

## 1975

552. **Division XVIII — Subhead 3 — Reafforestation.** The sum of \$955,276 was charged to the above subhead in respect of the purchase of a number of mobile sawmills. The propriety of the charge against this subhead, the number of sawmills purchased and the recovery of the cost of twelve of the sawmills distributed to other Government agencies were raised with the Accounting Officer.

## 1975

553. **Division XVIII — Subhead 4 — Forestry Co-operatives.** Four mobile sawmills were purchased for \$267,500 and the amount was charged to the above subhead which was approved to provide for the establishment of logging co-operatives. Three of these sawmills were issued to other Government agencies and not to logging co-operatives and information was sought as to the location of the fourth sawmill.

## 1975

554. **Division XVIII — Subhead 6 — Geological Surveys.** Certain unsatisfactory financial arrangements in respect of payment of allowances to surveys crews were raised with the Accounting Officer. The views of the Permanent Secretary, Public Service Ministry were also sought on this matter.

## 1975

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

## 1975 and 1977

556. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Division	Excess over issues \$	Advances	Excess \$
			from the Contingencies Fund \$	
1975	XIX	1,710,044	85,721	1,624,323
1977	XVIII	848,099	110,000	738,099

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 financial instructions relating to the obtaining of funds necessary to meet expenditure.

## REVENUE STATEMENTS

### Revenue Control

1975 - 1977

557. **Revenue Assessment.** The Principal Receiver of Revenue was apprised of the unsatisfactory conditions under which personnel carried out the functions of assessment of royalties. The declining trend in the collection of royalties for the period under review was also brought to the attention of the Principal Receiver of Revenue.

558. **Revenue Accounting.** The Revenue Account and Revenue Control Account were not kept. Consequently reconciliation with the Revenue Statements was not done. In the circumstances the accuracy of the Revenue Statements was not determined.

559. **Register of Government Quarters.** The Register of Quarters under the control of the Ministry was not kept.

560. **Rental of Private Quarters.** A record showing particulars in respect of private quarters rented was not kept. Consequently it could not be determined whether the rental recoverable from officers occupying the quarters was collected.

1975 - 1977

561. **Register of Licences for trading in gold and precious stones Register of Gold and Precious Stones Seized/Detained Register of Royalty paid on Gold and Precious Stones** The general unsatisfactory features mentioned at paragraphs 577, 578 and 579 of my 1974 Annual Report continued in the years under review. The registers were not properly maintained and checked by the supervisory officers which indicated a lack of appreciation of the importance of these records.

562. **Arrears of Revenue.** The Statement of Arrears of Revenue showed that \$84,314 was outstanding at the end of 1977.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

#### 1975 - 1977

563. **Deposits Fund Accounting.** Certificates of balances and certified reconciliation statements in respect of the balances on the Deposits Fund as required by financial instructions were not seen. In the circumstances the accuracy of these accounts was not established.

#### 1975 - 1977

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

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 \$
1975	4	3,076	—	—	19	19,416	19	19,416
1976	6	7,678	4	3,076	12	32,220	10	6,024
1977	5	4,090	5	4,090	7	120,999	6	119,604

#### 1975 - 1977

565. **Advances.** The Advances Register was not properly maintained. The Statement of Advance Accounts as at the end of each financial year submitted by the Accountant General showed the following:—

Year	No. of Credit Balances	Total Amount of Credit Balances \$
1975	1	76,000
1976	1	76,000
1977	3	605,968

The Permanent Secretary has been requested to investigate and clear the credit balances.

**GENERAL ACCOUNT**

**Accounting Control**

**1975 — 1976**

566. **Collection Procedures.** Instances were observed where remittances were not brought to account promptly at the Central Accounting Unit.

**1975 — 1977**

567. **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. Surveys carried out revealed that stamps and cheques for substantial amounts were on hand for long periods and the records were not written up to date.

**1975 — 1977**

568. **Imprests.** Attention was drawn to cases where the Imprest Bank Accounts were overdrawn. Imprest Cash Books were not properly written-up and payments made from the Imprest were not recouped promptly. There was no evidence that the Bank Reconciliations were checked by a supervisory officer. There were not enough details of the retirement of the sub-imprest to enable verification of the retirement. The Statement of Imprests as at the end of each of the financial years submitted by the Accountant General showed balances on the Imprest accounts as follows:—

Year	No. of Accounts with Debit Balances	Debit Balance \$	No. of Accounts with Credit Balances	Credit Balance \$
1975	3	308,815	—	—
1976	2	301,684	2	89,369
1977	2	296,783	2	89,369

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 \$10,000 was fully accounted for at the end of 1975 and retired in 1976. Reconciliation statements in respect of the Imprest Accounts were not seen.

**1975 — 1977**

569. **Paymasters' Advances.** The Statement of Paymasters' Advances as at the end of each financial year submitted by the Accountant General showed credit balances on the Paymasters' Advances as follows:—

Year	No. of Accounts	Credit Balance \$
1975	3	154,235
1976	3	245,110
1977	3	235,031



Evidence of reconciliation between the Ministry's Paymasters' records and those of the Accountant General was not seen. The Accounting Officer has stated that he is not in a position to confirm the balances shown on the Statement of Paymasters' Advances submitted by the Accountant General.

#### 1975 - 1977

570. **Salaries Account.** The Salaries Cash Book for the period July 16, 1976 to September 17, 1976 was not produced for audit examination. Those produced for the other periods were not properly maintained. The Salaries Bank Account No. 482 was overdrawn by substantial amounts during certain periods and the bank reconciliation statements were not produced since October 1976. Instances were observed where both the basic and supervisory controls over the drawing and custody of cheques were not functioning.

#### 1975 - 1977

571. **Pay as You Earn.** A register of P.A.Y.E. deductions paid over to the Commissioner of Inland Revenue was not maintained.

#### 1975 - 1977

572. **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. Collectors' Cash Book/Statements for certain sub-offices were not produced for audit examination. A revenue collectors' chart for 1976 was not maintained at the Central Accounting Unit and consequently, it could not be determined whether all Collectors' Cash Book/Statements were submitted by Collectors of Revenue.

#### 1975 - 1977

573. **Sub-Accountant's Cash Book.** Bank reconciliation statements were not always certified by the supervisory officer. Discrepancies between the cash book balance and the bank statement balance involving substantial amounts revealed by the bank reconciliation were not cleared at the end of 1977. This bank account became inoperative at December 31, 1977, when the Ministry ceased functioning as a Sub-Accounting Ministry. The bank account should have been cleared and the balance paid over to the Accountant General. However, this was not done and the balance in the bank at March 31, 1982 was \$51,505.

#### 1975 and 1977

574. **Loss of Cash.** The position with regard to the loss of cash reported is set out at Appendix A(1).

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1975 - 1977

575. **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 remained outstanding for considerable periods.

1975 - 1977

576. **Permanent Stores Register.** A Permanent Stores Register was not maintained in accordance with financial instructions. Consequently the location and existence of machinery, equipment and plant could not be ascertained.

1975 - 1977

577. **Controlled Forms.** A register of unused forms in respect of Local Purchase Order Books issued for use was not maintained at the Central Accounting Unit in accordance with financial instructions. Consequently procedures for the prevention and early detection of unauthorised usage of Local Purchase Order forms were not in force.

1975 - 1977

578. **Log Books.** In certain instances the plant and vehicle log books were not properly maintained. It was observed that there was lack of supervision over the use of vehicles. Returns of monthly issues of fuel and lubricants were not produced for inspection. In the circumstances it could not be ascertained whether all journeys were undertaken on official business and the performance and fuel consumption of vehicles were satisfactory.

1975 - 1977

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

1975 and 1976

580. **Loss of Stores.** Loss of stores reported is set out at Appendix A(2).

581. **Accidents.** The cases of accidents reported are set out at Appendix A(3).

## OTHER MATTERS

### 1977

582. **Field Audit Programmes.** The Field Audit Programme for 1977 was not submitted to me as required by financial instructions.

### 1975 - 1977

583. **Internal Control.** It was observed that the system of basic and supervisory internal controls set out in financial instructions regarding the authorising, incurring and recording of expenditure, the assessment, collection and accounting for revenue, and the purchase, issue and accounting for stores and other public property were not followed in certain instances. Prompt action was not taken on these weaknesses which were drawn to the attention of the Accounting Officer and Principal Receiver of Revenue and replies were not received in respect of most of the audit memoranda issued.

## OTHER ACCOUNTS

### Bauxite Industry Development Co. Ltd.

#### 1976 and 1977

584. **Accounts.** The Bauxite Industry Development Co. Ltd. was formally incorporated on 3rd February, 1976 to acquire the whole of the issued share capital of the Guyana Bauxite Co. Ltd. and Berbice Mining Enterprise Ltd. The audited accounts for the financial years 1976 and 1977 showed the following: -

	1976	1977
	\$	\$
Net income after taxation	24,546,774	33,337M.
Retained reserves	45,922,134	67,375M.
Capital (Issued and Fully Paid up)	138,278,000	138,278M.

### Guyana Mining Enterprise Ltd.

(formerly Guyana Bauxite Co. Ltd.)

#### 1975 - 1977

585. **Accounts.** The audited accounts of the Guyana Bauxite Co. Ltd. for the financial years under review showed the following: -

	1975	1976
	\$	\$
Net income after taxation and Extraordinary Items	26,574,654	17,519,611
Retained Earnings	46,448,882	35,318,493
Capital (Issued and Fully Paid)	106,900,000	106,900,000

This Company changed its name on 1st October, 1977 to Guyana Mining Enterprise Ltd. and acquired the assets less liabilities of the Berbice Mining Enterprise Ltd. The accounts of the Guyana Mining Enterprise Ltd. for 1977 showed the following:—

Net income after taxation	\$ 31.663M.
Retained Earnings	\$ 66.225M.
Capital (Issued and Fully Paid)	\$138.278M.

#### Berbice Mining Enterprise Ltd.

##### 1976 — 1977

586. **Accounts.** The audited accounts of the Berbice Mining Enterprise Ltd. for the financial years 1975 and 1976 showed the following:—

	1975	1976
	\$	\$
Net income after taxation	6,141,478	7,550,805
Retained earnings	5,116,478	11,127,283
Capital (Issued and Fully Paid)	31,378,000	31,378,000

This Company was put into voluntary liquidation in October, 1977 and its assets less liabilities were acquired by the Guyana Mining Enterprise Ltd.

#### Guyana Electricity Corporation

##### 1975 — 1976

587. **Accounts.** The audited accounts for the financial years mentioned hereunder showed the following:—

	Surplus (Deficit)	General Reserve
	\$	\$
1975	2,321,457	11,740,017
1976	5,026,731	16,766,748

The audited accounts for the financial year 1977 were not furnished.

### Guyana Timbers Ltd.

1975 — 1977

588. **Accounts.** The audited accounts for the financial years showed the following:—

	Deficit \$	Accumulated Deficit \$
1975	407,549	1,079,336
1976	2,239,781	3,319,117
1977	3,508,664	6,827,781

### Forest Industries Corporation

1975 — 1977

589. **Accounts.** The audited financial statements of the Forest Industries Corporation were not submitted to this Department as required by financial instructions.

### Guyana Timber Export Board

1975 — 1977

590. **Accounts.** The audited accounts for the financial years under review showed the following:—

	Surplus for Year \$	Accumulated Surplus at 31st December \$
1975	267,766	142,488
1976	186,257	328,745
1977	101,782	430,527

### Guyana Oil Company Ltd.

591. The assets in Guyana of the West Indies Oil Co. (Guyana Ltd.) and Anchor Trading Co. Ltd. were acquired under the Vesting of Property (Acquisition by Purchase) Act 1975 by Order No. 53 of 1976 and the Guyana Oil Co. was incorporated under the Public Corporations Act Cap. 19:05 of the Laws of Guyana and commenced operations on 16th June, 1976. The Authorised and Issued Share Capital were \$5,000,000 and \$575,000 respectively.

1976 and 1977

592. **Accounts.** The audited accounts of the Company showed the following:—

Period	Deficit \$	Accumulated Deficit \$
16. 6.76	42,187	42,187
1977	33,867	76,054

MINISTRY OF ECONOMIC DEVELOPMENT

APPROPRIATION ACCOUNTS

Unauthorised Excess

593. The unauthorised expenditure in 1977 of \$4,037,821 shown hereunder is a breach of the legislation pertaining to the administration of public funds:—

Year	Head No.	Excess over Revised Estimates \$	Advances from Contingencies Fund	Unauthorised Expenditure \$
1977	XIX	4,037,821	—	4,037,821

1975 — 1977

594. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Subheads Covered by Advances from Con- tingencies Fund	Excess Covered by Advances from Con- tingencies Fund \$	Excess Unauthorised \$
1975	7	409,507	1	1,639	401,874
1976	10	358,992	1	112,898	246,094
1977	5	4,129,735	—	—	4,129,735

Liabilities relating to the Appropriation Accounts

1976 — 1977

595. The total amount of the liabilities in respect of which the Accounting Officer sought approval for payment in each of the ensuing financial years was as follows:—

Year	Total \$
1976	10,487
1977	72,524

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned, was not submitted for audit examination. In the circumstances the total of the liabilities remaining unsettled at the end of each financial year has not been determined.

#### Unpresented Vouchers

##### 1975 - 1976

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

Year	Total \$
1975	199,625
1976	99,551

#### Expenditure Control

##### 1975 - 1976

597. **Vote Accounting.** The Vote Accounts were not properly maintained and checked by the supervisory officer. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

##### 1975 - 1977

598. **Division XIX Subhead 2 - Industrial Development.** The provision in respect of each joint venture, industrial and agro-industrial venture was not shown separately in the Annual Estimates for the financial years under review in order to facilitate the examination of the expenditures relating to each venture. This situation has been regularised in the Annual Estimates for 1978.

##### 1975 - 1977

599. **Incurring of Expenditure in excess of issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:-

Year	Head/ Division	Total Excess \$	Advances from the Contingencies	
			Fund \$	Excess \$
1975	XIX	3,409,872	60,000	3,349,872
1977	XIX	5,158,535	-	5,158,535

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 financial instructions relating to the obtaining of funds necessary to meet expenditure.

## REVENUE STATEMENTS

### Revenue Control

1975 - 1977

600. **Revenue Accounting.** The Revenue Register was not properly maintained and prompt action was not taken to collect rentals.

## DEPOSITS FUND ACCOUNTS

1975 - 1977

601. **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.

1975 - 1977

602. **Advances.** The Advances Register was not properly maintained and checked by the supervisory officer.

1975 - 1977

603. **Deposits.** The Statement of Deposit Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:-

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 \$
1975	3	1,358	3	1,358	6	90,675	6	90,675
1976	3	1,358	3	1,358	6	90,775	5	42,572
1977	3	1,358	3	1,358	6	92,732	5	42,572

## GENERAL ACCOUNT

### Accounting Control

1975 - 1977

604. **Collection Procedures.** The Remittance Book was not properly maintained. Instances were observed where receipt numbers were not quoted to facilitate verification of the amounts remitted.



## 1975 — 1977

605. **Imprests.** An inspection revealed that the ordinary imprest of \$6,000 for 1976 was being operated at a level of \$9,066 without authority. The cash book was not checked by the supervisory officer for certain periods and there was considerable delay in the reconciliation of the Imprest Bank Accounts. The Statement of Imprests as at the end of each financial year submitted by the Accountant General showed that the imprests were not fully retired and reflected debit and credit balances as follows:—

Year	No. of Accounts	Debit Balances \$	No. of Accounts	Credit Balances \$
1975	1	59,509	2	5,453
1976	1	56,509	2	5,453
1977	1	59,443	2	5,453

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 \$8,000 was fully accounted for at the end of 1975. The Imprest Cash Book was not properly maintained and there was no evidence of checks by the supervisory officer to ensure that the imprest was properly accounted for. Reconciliation statements in respect of the Imprest Accounts were not seen.

606. **Main Bank Account No. 449.** This bank account became inoperative with effect from 31st October, 1972, when the Ministry ceased operations as a Sub-Accounting Ministry. The bank account which should have been closed and the balance paid over to the Accountant General showed a balance as per bank statement at 31st March, 1982 of \$371,061. Information was sought regarding the action taken to reconcile the bank account and to clear the account.

## 1975 — 1977

607. **Salaries Account.** There was no evidence of check of the Salaries Cash Book by the supervisory officer. Bank reconciliation statements for the period under review were not produced for audit examination.

608. **Loss of Cash.** One case of loss of cash reported is set out at Appendix A(1).

### STORES AND OTHER PUBLIC PROPERTY

## 1975 — 1977

609. **Loss of Stores.** Loss of stores reported is set out at Appendix A(2).

1975 - 1977

610. **Accidents.** Accidents reported is set out at Appendix A(3).

#### OTHER ACCOUNTS

##### World Fertility Survey Programme

611. **Accounts.** The accounts of the World Fertility Survey Programme were not submitted for audit examination.

#### PUBLIC CORPORATIONS

##### Small Industries Corporation

612. **Accounts.** Copies of the audited accounts for the years under review were not furnished in accordance with financial instructions.

#### MINISTRY OF REGIONAL DEVELOPMENT

##### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

1975 - 1977

613. The unauthorised expenditure on the following Heads/Division is a serious breach of the legislation pertaining to the administration of public funds:-

Year	Head/Division	Excess over Revised Estimates \$
1975	33	1,117
1976	34	48,138
1977	35	55,917
1977	XX	1,047,733

**1975 - 1977**

614. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Subheads Covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund \$	Excess Unauthorised \$
1975	9	1,402,528	1	16,376	1,386,152
1976	13	160,697	—	—	160,697
1977	14	1,482,086	1	3,738	1,478,348

**Unpresented Vouchers****1975 - 1976**

615. The total amount of the payment vouchers not produced for audit examination for each financial year was as follows:—

Year	Total \$
1975	925,502
1976	177,726

**Expenditure Control****1975 - 1977**

616. **Vote Accounting.** The Vote Accounts were not properly maintained and supervised. Evidence of monthly reconciliation between the Ministry's Vote Accounts and the expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

**1975 - 1977**

617. **Inter-departmental Warrants.** Instances were observed where expenditure was incurred in excess of amounts allocated on Inter-departmental Warrants received from Ministries and Departments.

**1975 - 1977**

618. **Personal Emoluments.** The Salaries Register was not properly maintained in 1975 and 1976 as certain necessary information was not recorded therein. The Salaries Control Register for the period under review was not produced for audit examination.

## 1975 — 1977

619. **Withdrawals from Consolidated Fund for Other Services.** A record of withdrawals from the Consolidated Fund as required by financial instructions was not produced for audit examination.

## 1976 — 1977

620. **Contracts.** A Contract Register was not kept as required by financial instructions. It was observed that Tender Board procedures were not adhered to in the award of contracts.

## 1975 — 1977

621. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head/ Division	Excess \$	Advances from Contingencies Fund \$	Unauthorised Excess \$
1975	33	3,946	—	3,946
1976	34	92,708	—	92,708
1977	34	142,209	62,000	80,209
1977	35	123,952	—	123,952
1977	XX	2,111,233	—	2,111,233

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.

## WORKS FOR OTHER AGENCIES

### 1976

622. **Head 20 — Subhead 20 — Tenth Anniversary Celebrations — Projects.** Inter Departmental Warrants were issued by the Accounting Officer of the Ministry of Home Affairs to the Accounting Officer Ministry of Regional Development to meet expenditure in respect of the Tenth Anniversary Celebrations. It has been observed that Feasibility studies did not appear to have been carried out before approval of the projects. Work drawings and specifications were seen for only some of the projects and bills of quantities were not prepared by a suitable technically qualified officer. The award of contracts for the projects was not made in accord-

ance with Tender Board procedures. In some cases, the scope of the work was not always clearly stated on the contracts and consequently it was difficult to determine whether value was obtained for money spent. Contracts appeared to have been deliberately sub-divided so that they would not fall within the ambit of the Regional or Central Tender Board. In some cases full payments were made on contracts although the works were either not done or completed to specifications. In some instances prices paid for certain supplies appeared exorbitant. Records were not kept at the project sites to show the receipt, issue and balance of stores on hand. In the circumstances it could not be verified whether all stores paid for were received at the project sites or otherwise accounted for. Substantial expenditure was incurred on the following projects which were not completed and appeared to have been subsequently abandoned:—

Project	Expenditure \$
Bartica Sports Complex	357,300
Kumaka Market	35,468
Beterverwagting/Triumph Abbatoir	4,579

#### DEPOSITS FUND ACCOUNT

##### Accounting Control

1975 — 1977

623. **Deposits Fund Accounting.** Certificates of balances of the Deposits Fund Accounts as required by financial instructions were not seen.

1975 — 1977

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

Agency	Year	No. of Debit Balances	Total Debit Balances \$	No. of Credit Balances	Total Credit Balances \$	No. of Static Credit Balances	Total Static Credit Balances \$
Regional Development	1975	1	1,000	1	8,235	—	—
	1976	1	1,200	1	8,235	1	8,235
	1977	1	1,200	1	8,235	1	8,235
Interior Department	1975	—	—	2	25,155	2	25,155
	1976	—	—	2	25,155	2	25,155
	1977	—	—	2	25,155	2	25,155

## GENERAL ACCOUNT

### Accounting Control

1975 - 1977

625. **Collection Procedures.** It was observed that the procedures relating to the collection and disposal of cash were not followed in certain cases at the accounting section at Head Office and at a Sub-Office. There were instances where monies were not promptly brought to account and where monies were not brought to account but were used to defray expenditures.

1975 - 1977

626. **Controlled Forms.** The Register of Controlled Forms was not properly maintained. Several general receipt books were not produced for audit examination.

1975 - 1977

627. **Imprests.** An Imprest Register was not produced in respect of the period under review. The Imprests were not operated in a satisfactory manner. There were instances where advances were not cleared promptly. Advances outstanding at 31st December, 1976 totalled \$194,215. Of this amount the sum of \$4,252 was in respect of advances made in 1975. The imprest bank account No. 504 was overdrawn by substantial amounts during the period under review as shown hereunder:-

Overdraft Balances as per Bank Statement \$	As at
52,614	31.12.75
441,065	31.12.76
80,002	31.12.77

The bank reconciliation statements were not produced for the period December 1975 to December 1977. The Statement of Imprest Accounts as at 31st December of each financial year submitted by the Accountant General showed balances on the Imprests as follows:-

Year	No. of Accounts	Debit Balances \$	No. of Accounts	Credit Balances \$
1975	1	49,762	1	49
1976	1	402,656	1	49
1977	1	402,534	1	49

Reconciliation statements for the financial years under review were not seen.

## 1976 — 1977

628. **Paymasters' Advances.** Paymasters' Advances Registers for 1976 and 1977 were not produced for audit examination. The Statement of Paymasters' Advances as at the end of each financial year submitted by the Accountant General showed the following balances:—

Year	Balance Outstanding \$
1976	88,508
1977	691,789

The failure by the Ministry to clear all paymasters' advances at the close of each financial year has resulted in expenditures not brought to account against the relevant Appropriation Accounts.

## 1975 — 1977

629. **Salaries Account.** The Salaries Cash Book was not written up for 1975. Bank reconciliation statement for the period under review were not produced for audit examination. The Salaries Account was improperly used for making advances in respect of contracts, purchases and transportation.

630. **Pay-as-you-earn.** There was delay 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 audit examination.

631. **Loss of Cash.** The position with regard to loss of cash reported is set out at Appendix A(1).

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

## 1975 — 1977

632. **Stores Accounting.** A Permanent Stores Register was not maintained and the stock records were not properly maintained at the Head Office of the Ministry.

## 1977

633. **Purchase of Stores.** During 1977 a Sub-Office was involved in the purchase and issue of fuel and lubricants to Ministries, Corporations and private parties. The authority for this arrangement was not seen. Further, proper records were not maintained in respect of these transactions.

**1975 — 1977**

634. **Vehicle Log Books.** The vehicle log books were not properly maintained. Returns were not prepared to show the monthly consumption of fuel and lubricants. Historical records of vehicles were not produced for audit examination.

**1975 — 1977**

635. **Loss of Stores.** The position with regard to loss of stores reported is set out at Appendix A(2).

**1975 — 1977**

636. **Accidents.** The position with regard to accidents reported is set out at Appendix A(3).

**OTHER MATTERS**

**1977**

637. **Management Committee — Mineral Extraction Programme.** In 1977 a Management Committee was set up in respect of the Upper Mazaruni Amerindian Community Mineral Extraction Programme. Production of gold and diamonds commenced in October, 1977. Records were not properly maintained in respect of production, sales and related expenses. Consequently it could not be determined whether all production of gold and diamonds were properly accounted for.

**OTHER ACCOUNTS**

**Amerindian Purposes Funds**

**1976 — 1977**

638. **Accounts.** The books and accounts of the Amerindian Purposes Fund for the years 1966 to 1977 were not presented for audit.

**Lethem Trade Store**

**1975 — 1977**

639. **Accounts.** The books and accounts of the Lethem Trade Store for the years 1969 to 1977 were not presented for audit.

**Kamarang Trade Store**

**1975 — 1977**

640. The books and accounts of Kamarang Trade Store for the years 1970 to 1977 were not presented for audit.



**Matarkai Development Authority**

1977

641. **Accounts.** The annual financial statements for 1977 were not presented for audit.

**MINISTRY OF WORKS AND HOUSING (WORKS)**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

642. The unauthorised expenditure on the following subhead for which no provision existed.

Year	Division	Subhead No. and Description	Amount \$
1977	XXI	30 Special Project	1,029,766

and the excess expenditure on the following Heads/Division

Year	Head/ Division	Excess over Revised Estimates \$	Advances from Contingencies Fund \$	Unauthorised Expenditure \$
1975	XXI	25,449,377	—	25,449,377
1976	XXII	45,746,317	100,000	45,646,317

are serious breaches of the legislation pertaining to the administration of public funds.

**1975 — 1977**

643. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Subheads Covered by Advances from Contingencies Fund	Excess Covered by Advances from Contingencies Fund \$	Excess Unauthorised \$
1975	20	35,211,853	1	10,355	35,201,498
1976	23	58,259,743	1	162	58,259,581
1977	20	13,293,552	8	1,317,186	11,976,366

### Appropriations-in-Aid

1975 — 1977

644. The receipts shown in the Appropriation Accounts under Head 34 (1975) Head 35 (1976) and Head 36 (1977) Sub-heads 101 — Issues of Stone, 102 Issues from Unallocated Stores and 103 Transportation of Crushed Stone showed shortfalls when compared with the estimated receipts as follows:—

Year	Subhead	Description	Estimated Receipts \$	Actual Collection \$	Under the Estimates \$
1975	101	Issues of Stone	1,799,999	152,286	1,647,713
1976	101	do.	2,391,999	400,654	1,991,345
1977	101	do.	3,899,999	346,370	3,653,629
1975	102	Issues from Un-allocated Stores	5,999,999	5,212,566	787,433
1976	102	do.	7,999,999	3,890,055	4,109,944
1977	102	do.	499,999	210,384	289,615
1975	103	Transportation of Crushed Stone	776,999	323,842	453,157
1976	103	do.	1,045,999	420,805Dr.	1,466,804
1977	103	do.	1,625,999	86,910	1,539,089

Explanations as required by financial instructions for such large amounts under the Estimates were not received as well as the reason for the debit balance of \$420,805 appearing under Subhead 103 — Transportation of Crushed Stone in the Appropriation Accounts for 1976.

### Liabilities relating to the Appropriation Accounts

1975 — 1977

645. The total of the liabilities in respect of which the Accounting Officer sought approval for payment in each of the ensuing financial years, was as follows:—

Year	Total \$
1975	20,983
1976	1,203,729
1977	1,362,315

It has been observed that expenditures met from outstanding Paymasters' Advances shown hereunder for each of the financial years were not charged out to the relevant Appropriation Accounts.

Year	Net amount outstanding
	Paymasters' Advance
	\$
1975	1,163,350
1976	882,194
1977	1,281,474

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned, was not submitted for audit examination as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled in respect of each financial year has not been determined.

#### Misallocations of Expenditure

##### 1975 — 1977

646. Test checks carried out on transactions revealed misallocations of expenditure. These misallocations were not rectified before the close of the accounts for the financial year.

#### Unpresented and Incomplete Vouchers

##### 1975 — 1977

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

Year	Total
	\$
1975	7,686,464
1976	3,626,470
1977	3,071,410

There were instances where payment vouchers were submitted for audit examination without supporting sub-vouchers. In the circumstances it was not possible to ascertain whether the expenditures were properly charged to public funds.

#### Expenditure Control

##### 1975 — 1977

648. **Vote Accounting.** There was great laxity in the control of expenditure. Vote Accounts and certain subsidiary records were not properly maintained. Ex-

cesses 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. In 1975 expenditure of a current nature was charged to a capital sub-head whereas in 1975/1976 expenditure was charged temporarily to sub-heads which were not provided to meet such expenditure. Evidence of monthly reconciliation between the Ministry's Vote Accounts and its final expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

#### 1975 - 1977

649. **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 maintained at certain offices. The Salary Registers were not kept in a manner to facilitate examination as basic information with regard to transfers, resignations or dismissals of employees was not recorded in many instances. There were cases of overpayment of salaries.

#### 1975

650. **Division XXI Subhead 5 - East Berbice Roads.** Expenditure totalling \$84,690 relating to maintenance works on other roads was improperly charged to this subhead.

#### 1975 - 1977

651. **Telephones.** Registers were not maintained in several sections of the Ministry for recording overseas calls. In the circumstances it could not be ascertained on what basis accounts submitted by the Guyana Telecommunications Corporation were verified. It was therefore not possible to determine whether all expenditure on this subhead was properly authorised.

#### 1975 - 1976

652. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total amounts issued from the Consolidated Fund and advances from the Contingencies Fund as follows:

Year	Head/ Division	Excess over issues \$	Advances from Contingencies Fund \$	Excess \$
1975	XXI	25,699,377	=	25,699,377
1976	XXII	52,627,322	100,000	52,527,322

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.

#### 1975 - 1977

653. **Contracts.** It has been observed that the Contract Registers were not properly maintained at certain Sub-offices and did not provide adequate information for management purposes. In some instances, the amounts stated on the contracts were exceeded without authority. There were also instances where the heads and subheads of charge were not stated on the contracts.

#### 1975 - 1977

654. **Tender Board.** There were instances where Tender Board procedures relating to invitation of tenders and award of contracts were not observed. In some instances Departmental Tender Board minutes were not produced for audit examination.

#### 1977

655. **Payments made on behalf of Guyana Water Authority.** In 1977 the Ministry expended the sum of \$66,413 on behalf of the Guyana Water Authority but was only reimbursed \$35,000. Information was sought as to whether the balance of \$31,413 was recovered.

### REVENUE STATEMENTS

#### Revenue Control

#### 1975 - 1977

656. **Revenue Accounting.** Revenue Registers were not properly maintained 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 has not been established.

#### 1975

657. **Misallocations of Revenue.** Test checks carried out on transactions revealed misallocations of revenue. These misallocations were not rectified before the close of the accounts for the financial year under review.

#### 1977

658. **Surcharge Register.** A Surcharge Register was not properly maintained and there was a lack of proper control over the recovery of surcharges imposed.

1975 - 1977

659. **Hire of Vehicles/Equipment to Private Parties.** Vehicles and equipment were hired to private parties at rates which appeared uneconomical having regard to distances and the periods of hire. Further the rates were not in keeping with the prescribed rates and resulted in a short collection of revenue. All sums received were credited to Deposits in the first instance but the revenue portion earned was not paid into the Consolidated Fund.

1975 - 1977

660. **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

1975 - 1977

661. **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 has not been established.

1975 - 1977

662. **Deposits.** It has been observed that certain Deposit 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 the following unsatisfactory position:—

Year	No. of Debit Balances	Total of Debit Balances \$	No. of Statc Debit Balances	Total of Statc Debit Balances \$	No. of Credit Balances	Total of Credit Balances \$	No. of Statc Credit Balances	Total of Statc Credit Balances \$
1975	343	778,528	326	661,631	282	2,550,824	261	526,621
1976	312	785,638	335	688,696	283	2,740,344	268	644,245
1977	343	909,562	336	706,034	282	3,091,443	276	950,986

1975 - 1977

663. **Advances.** As mentioned at paragraph 645 of my 1974 Annual Report, the position regarding the carrying forward of balances on Advances Accounts

remained the same. The Advances Ledgers for the years under review were not properly maintained. There were instances of Advance Accounts being opened in 1976 and 1977 to clear shortages on Sub-Imprest without the approval of the Accountant General. 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 the financial years submitted by the Accountant General showed the following unsatisfactory position:—

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 Static Credit Balances \$
1975	85	996,257	84	995,658	165	576,685	160	346,729
1976	87	4,309,101	84	995,658	163	366,745	161	347,265
1977	88	5,091,001	84	994,335	163	379,737	162	379,669

## GENERAL ACCOUNT

### Accounting Control

#### 1975 — 1977

664. **Collection Procedures.** It has been observed that the approved collection procedures were not followed. The Remittances Books were not satisfactorily maintained and there was not always evidence of checks by the supervisory officer.

#### 1975 — 1977

665. **Controlled Forms.** The Registers of General Receipt Books were not maintained in accordance with financial instructions. In many instances used and unused receipt books were not produced for audit examination. Adequate supervision over the control and use of these books was not exercised.

#### 1975 — 1977

666. **National Insurance Scheme.** The position brought to attention at paragraph 648 of my 1974 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.

#### 1975 — 1977

667. **Imprest.** The Register of Sub-Imprests for the year 1977 was not properly maintained. There were cases where shortages in certain Sub-Imprest Accounts were met by charging such shortages to Advance Accounts and clearing the Advance Accounts on the issue of Sub-Imprests for the ensuing year. Such unsatisfactory

procedures could lead to shortages in the Imprest remaining unrecovered. The Register of Sub-Imprests for the year 1976 was not produced for audit examination. There were also cases where Sub-Imprest Cash Books produced for audit were not properly maintained, where there was lack of internal control, where bank accounts were overdrawn during the year and where Sub-Imprests Accounts were generally not operated in accordance with financial instructions. The Statement of Imprest Accounts as at 31st December for the years 1975 to 1977 submitted by the Accountant General showed that the Imprests were not fully retired and reflected debit and credit balances as follows:—

Year	No. of Accounts with Debit Balances	Amount of Debit Balances \$	No. of Accounts with Credit Balances	Amount of Credit Balances \$
1975	31	123,820	68	171,169
1976	45	355,914	64	402,776
1977	45	330,645	64	399,701

In the absence of a Statement of Composition of Standing Imprests and supporting certificates, it could not be determined whether the Standing Imprests of \$71,500 were fully accounted for. Reconciliation statements of the Imprest Accounts for the financial years under review were not seen.

#### 1975 — 1977

668. **Paymasters' Advances.** The attention of the Accounting Officer was drawn to advances which were outstanding for long periods. It has been observed that contrary to financial instructions subsequent paymasters' advances were made to paymasters before the previous ones were cleared. The Register of Over-payments by Paymasters was not properly maintained during 1975. The Statement of Paymasters' Advances as at 31st December for the years 1975 to 1977 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 \$
1975	113	3,044,363	113	2,693,807	88	1,881,003	88	1,881,003
1976	114	2,778,782	113	2,693,266	80	1,896,558	85	1,845,872
1977	114	3,178,032	112	2,679,362	89	1,896,558	89	1,896,558

Information was sought regarding the action taken to reconcile and clear the outstanding balances.

#### 1975 — 1977

669. **Composition of Daily Cash Balances.** In several Sub-Offices a Record of the Composition of Daily Cash Balances was either not kept or properly maintained and checked daily.



1975 - 1977

670. **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 their 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.

1977

671. **Loss of Cash.** The position with regard to the loss of cash reported for the financial year under review is set out at Appendix A(1).

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1975 - 1977

672. **Controlled Forms.** Supervision of controlled forms was not satisfactorily exercised. 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 Register of Controlled Forms. The approved procedures for the use and accounting for Local Purchase Orders and Combined Requisition and Issue Voucher forms were not observed in several instances.

673. **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.

674. **Marking of Stores.** Several cases were observed where Government Stores such as vehicles, machinery and tools were not marked in such a manner as would render them easily identifiable as Government property.

1975 - 1977

675. **Allocated Stores Accounting.** In certain Sub-Offices Stores records were either not properly maintained or not produced for audit examination. Physical checks revealed differences between actual stock and ledger balances. There were also cases where Stores Ledgers were not written up promptly and Issue Vouchers were not produced for audit. Inventories were not maintained at certain offices, while at others, items were not brought on Inventory. There were cases where Stores records bore no evidence of check by the supervisory officer.

1975 - 1977

676. **Allocated Stores - Storekeeping.** 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 stores and return of items on loan promptly. Several slow-moving and dormant items of stores were observed in certain offices. There were cases where issues of stores were not properly authorised.

**1975 - 1977**

677. **Unallocated Stores - Stock Control Account.** Stock Control Accounts and Statements of Reconciliation have not yet been prepared and consequently these were not available for audit verification.

**1975 - 1976**

678. **Supply of Stores to Public Corporations and Others.** There were instances where the prescribed handling charges were not levied or collected from a Government Organisation and certain Government Contractors for duty free materials supplied. In other instances, overhead charges and customs duty were not levied or collected from contractors during 1975 for materials issued to them.

**1975 - 1977**

679. **Vehicle Log Books.** These records were not properly maintained and some were not produced for audit examination. It has been observed that there was a 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 journeys were undertaken on official business.

**1975 - 1977**

680. **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 vehicles.

**1975 - 1977**

681. **Workshops.** It was observed that in certain workshops records were either not maintained or properly maintained in respect of jobs undertaken in order to determine the actual cost of each job. There was undue delay in effecting repairs to vehicles and equipment in the workshops.

**1975 - 1977**

681. a. **Guttersmith Shops.** Production records/job cards were not produced for audit examination.

## 1975 — 1976

682. **Stone-Crushing Plant — Makouria and Teperu.** Financial Statements for the years under review relating to the operations of these plants were not submitted for audit examination.

683. **Custody of Stores.** It was observed that the buildings for housing items of stores in certain offices were inadequate and the compounds were not properly secured.

## 1975 — 1977

684. **Loss of Stores.** The position with regard to the loss of stores reported for the financial years 1975 to 1977 is set out at Appendix A(2).

685. **Register of Accidents.** A register of accidents required to be kept by financial instructions was not maintained at certain Sub-Offices.

686. **Accidents.** The position with regard to accidents reported in respect of the financial years 1975 to 1977 is set out at Appendix A(3).

## OTHER MATTERS

687. **Return to Commissioner of Inland Revenue re awards of Contracts and payments thereunder.** There were instances where the records of contractors' earnings were either not properly maintained or not kept. In the circumstances the returns submitted to the Commissioner were incomplete.

## MINISTRY OF WORKS AND HOUSING (HOUSING)

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

## 1975 — 1977

688. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Sub-heads covered by Advances from Contingencies Fund	Excess covered by Advances from Contingencies Fund \$	Excess Unauthorised \$
1975	7	266,429	1	256,178	50,251
1976	6	25,355	—	—	25,355
1977	5	21,192	—	—	21,192

## Liabilities relating to the Appropriation Accounts

1975 - 1977

689. The total amount of the liabilities not settled at the close of 1977 and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$1,778. A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned was not submitted for audit examination as required by financial instructions. In the circumstances the total of the Liabilities remaining unsettled for each of the financial years has not been verified.

### Misallocations of Expenditure

1975 - 1977

690. Test checks carried out revealed misallocations of expenditure. These misallocations were not rectified before the close of the accounts for the respective financial year.

### Unpresented Vouchers

1975

691. Payment vouchers totalling \$402,558 in respect of January and February 1975 were not produced for audit examination.

### Expenditure Control

1975 - 1977

692. **Vote Accounting.** Vote Accounts for certain subheads were not produced for examination and those produced were not properly maintained and supervised. Evidence of monthly reconciliation between the Ministry's Vote Accounts and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1975 - 1977

693. **Personal Emoluments.** The Salaries Register was not properly maintained. A Salaries Control Register required for the purpose of enabling officers certifying the payroll to establish its accuracy was not kept in respect of 1975.

1975 - 1977

694. **Transport and Travelling.** The Travelling Register was not properly maintained and copies of the half-yearly returns of mileage claimed were not submitted.

1975 — 1977

695. **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 examination.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

1975 — 1977

696. **Deposits Fund Accounting.** Certified reconciliation statements in respect of the Deposits Fund Accounts were not seen. In the circumstances the accuracy of the accounts was not established.

1975 — 1977

697. **Deposits.** The Statement of Deposits Accounts submitted by the Accountant General, as at the end of each of the financial years showed the following unsatisfactory position:—

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
		\$		\$		\$		\$
1975	4	\$1,112,668	3	6,852	14	101,032	12	74,692
1976	4	1,112,668	1	1,112,668	14	101,032	14	101,032
1977	4	1,112,611	2	1,105,820	11	101,028	14	101,029

698. **Advances.** The Statement of Advances Accounts submitted by the Accountant General showed that there were two accounts with debit balances totalling \$14,519 which remained static throughout the period under review.

### GENERAL ACCOUNT

#### Accounting Control

1975 — 1977

699. **Imprests.** The Statement of Imprests submitted by the Accountant General showed a debit balance on Imprest Account as follows:—

Year	Debit Balance
	\$
1975	26,947
1976	26,947
1977	35,447

The Standing Imprest of \$8,500 was not retired in 1976 in accordance with financial instructions. The Standing Imprest Bank Account was inoperative with effect from January 1977 but has not yet been closed. The balance at December 31, 1981 was \$36,730. Reconciliation statements of Imprest Accounts as required to be prepared by financial instructions were not seen.

#### 1975 - 1977

700. **Paymasters' Advances.** The Register of Paymasters' Advances for the period January to March 1975 was not properly maintained. Evidence of reconciliation between the Ministry's records and those of the Accountant General was not seen. The Statement of Paymasters' Advances submitted by the Accountant General at the end of each of the financial years showed the following credit balances:-

Year	No. of Accounts	Credit Balances \$
1975	3	25,995
1976	3	25,995
1977	3	25,995

701. **Sub-Accountant's Cash Book.** The Ministry's main bank account number 331 was inoperative with effect from February 1975 when the Ministry was integrated with the Ministry of Works and Housing (Works). The account has not yet been closed and the balance at December 31, 1981 was \$613,422. Bank reconciliation statements were not produced for audit examination.

#### 1975

702. **Loss of Cash.** The loss of cash reported in respect of 1975 is set out at Appendix A(1).

#### STORES AND OTHER GOVERNMENT PROPERTY

#### 1975

703. **Loss of Stores.** The loss of stores reported in respect of 1975 is set out at Appendix A(2).

#### OTHER ACCOUNTS

##### Central Housing and Planning Authority

#### 1975 - 1977

704. **Accounts.** The financial statements for the years 1966 to 1970 were not submitted for audit.

## Housing Fund

1975 - 1977

705. **Accounts.** The annual accounts for the period under review as well as those for the years 1971 to 1974 were not submitted for audit. These statements should have been submitted within four months of the end of each year in accordance with Section 7(1) the Housing Development Act No. 25 of 1970.

### Guyana Housing Corporation

1975 - 1977

706. **Accounts.** The Guyana Housing Corporation came into operation on 1st September, 1974. Audited accounts for the financial years under review were not submitted as required by financial instructions.

### MINISTRY OF WORKS AND HOUSING (COMMUNICATIONS)

#### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

1975 and 1977

707. The unauthorised expenditure on the Revised Estimates relating to appropriations in respect of the Heads shown hereunder is a breach of the legislation pertaining to the proper administration of public funds.

Year	Head	Excess over the Revised Estimates \$
1975	37	77,822
1977	39	1,033
1977	40	2,786,039

1975 - 1977

708. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Sub-heads Exceeded	Total Excess on Subheads over Revised Estimates \$	No. of Subheads covered by Advances from Contingencies Fund	Excess covered by Advances from the Contingencies Fund \$	Excess Unauthorised \$
1975	23	6,070,879	2	677,469	5,393,410
1976	15	1,325,289	1	2,780	1,323,059
1977	16	2,833,474	1	30,471	2,803,005

## Liabilities relating to the Appropriation Accounts

1975 - 1977

709. The total amount of liabilities not settled at the close of 1975 and in respect of which the Accounting Officer sought approval for payment in the ensuing year was \$4,409. A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned was not submitted for audit examination as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled for each of the financial years has not been verified.

### Misallocations of Expenditure

1975 - 1976

710. Test checks on transactions revealed misallocations of expenditure some of which were not rectified before the close of the respective financial year.

### Unpresented Vouchers

1975

711. The total of payment vouchers not presented for audit in respect of 1975 was \$443,580.

### Expenditure Control

1975 - 1977

712. **Vote Accounting.** The 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 the monthly final expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

1975 - 1977

713. **Personal Emoluments.** A Salaries Control Register was not maintained for the Civil Aviation Department. The Salaries Register was not properly maintained as relevant information was not recorded therein. Instances were observed where officers were overpaid salaries and acting allowances.

1975 - 1977

### 714. Head Ministry of Works and Housing (Communications) - Net Deficit on Transport Services.

The attention of the Accounting Officer was drawn to the differences in respect of the deficit on Transport Services shown hereunder between the amounts shown in the Appropriation Accounts and the Annual Financial Statements of the Transport and Harbours Department for the following financial years.



Year	Appropriation Accounts	Annual Financial Statements Transport and Harbours Department
	\$	\$
1975	3,696,168	3,922,330
1976	4,267,284	4,325,070
1977	4,319,039	4,390,325

#### 1975 — 1977

715. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and Advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total amount issued from the Consolidated Fund and advances from the contingencies Fund as follows:—

Year	Head/ Division	Excess over Issues	Advances from the Con- tingencies Fund	Excess
		\$	\$	\$
1975	XXIV	5,080,176	651,350	4,528,826
1976	37	86,823	—	86,823
1977	39	1,033	—	1,033
1977	40	2,786,039	—	2,786,039
1977	XXIV	29,192	—	29,192

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were less than the 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.

### REVENUE ACCOUNTS

#### Revenue Control

#### 1975 — 1977

716. **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.

#### 1975 — 1977

717. **Head X Miscellaneous Undertakings — Subhead 6 — Harbour Services Net Surplus.** Attention has been drawn to the fact that the net surplus relating to Harbour Services showed the following differences between the Revenue Statements and the Annual Financial Statements of the Transport and Harbours Department for the following years under review.

Year	Revenue Statements \$	Annual Financial Statements Transport & Harbours Department \$
1975	157,893	398,484
1976	149,898	57,273
1977	53	251,908

Information was requested regarding the reasons for the differences.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

#### 1975 - 1977

718. **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 Deposits Fund Accounts has not been established.

719. **Deposits.** The Statement of Deposits Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position.

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 \$
1975	4	1,018,102	3	257,079	7	3,078,729	5	80,184
1976	4	3,560,561	1	100	7	2,839,376	5	733,398
1977	4	3,560,561	4	3,560,561	7	2,842,371	6	2,183,911

#### 1975 - 1977

720. **Advances.** The Statement of Advance Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:-

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 \$
1975	5	6,206,052	2	567	4	1,281,784	2	27,385
1976	5	3,897,415	2	12,843	4	1,287,801	2	27,385
1977	5	3,852,415	5	3,852,415	4	1,287,801	4	1,287,801

721. **Permanent Secretary's Bank Account (No. 198).** The Statement of Distribution of Cash and Bank Balances prepared by the Accountant General showed the following balances at the end of each financial year.

Year	Balance \$
1975	8,366,006 (Dr.)
1976	11,035,749 (Dr.)
1977	11,035,749 (Dr.)

These balances were not confirmed by the Ministry.

#### 1975 - 1976

722. **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.

### STORES AND OTHER PUBLIC PROPERTY

#### Control of Stores

#### 1975 - 1976

723. **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 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.

#### 1975 - 1976

724. **Storekeeping.** Unsatisfactory features regarding the keeping of stores including the delay in disposing of unserviceable stores were observed.

#### 1975 - 1976

725. **Vehicle Log Books.** The vehicle log books produced for examination bore no evidence of check by the supervisory officer.

#### 1975 - 1977

726. **Loss of Stores.** A statement of losses of stores for the financial years under review was not submitted by the Ministry in accordance with financial instructions.

#### 1975 - 1977

727. **Accidents.** A statement of accidents in respect of the financial years under review was not submitted by the Ministry in accordance with financial instructions.

## POST OFFICE DEPARTMENT

1975 — 1977

728. **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 Telegraphs Act and also for the efficient management of the system. The Post Office Department was established as a Public Corporation from 1st January, 1977.

1975 — 1976

729. **Collection Procedures.** Internal control procedures relating to cash collections at Headquarters were not strictly followed. Instances were observed where receipt numbers were not entered in the Remittance Book to indicate that monies received have been brought to account. The Remittance Book showed no evidence of check by the supervisory officer.

730. **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.

1975 — 1976

731. **Cash Account Shortages.** The Cash Account Shortages Register for the period September, 1976 to December, 1976 was not submitted for audit examination. According to the register submitted there were numerous static balances totalling \$95,405 which remained uncleared at 31st August, 1976. These shortages related to the period June, 1964 to August, 1976.

1975 — 1976

732. **Inspection of Post Offices and Postal Agencies.** The Register of Inspections of Post Offices and Postal Agencies was not produced for examination. Consequently the number of visits and offices visited by the Inspector of Post Offices could not be determined. The programme of inspections and inspection reports were not received.

1975 — 1976

733. **Payments on behalf of other Ministries/Departments.** There was considerable delay in the reimbursement by Ministries/Departments of payments made on their behalf by the Post Office Department. As a result substantial sums were owing by certain Ministries/Departments.

1975 — 1976

734. **Loss of Cash.** A statement of losses of cash in respect of the financial year 1975 — 1976 was not submitted in accordance with financial instructions.

## REVENUE STATEMENTS

### Revenue Control

1975 - 1976

735. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts of the Postmaster General in his capacity as Principal Receiver of Revenue and the Revenue Statements was not seen. In the circumstances the accuracy of the Revenue Statements has not been established.

1975 - 1976

736. **Postal Services.** The revenue collected from Postal Services was under stated by an amount relating to commission on certain Overseas Money and Postal Orders and Inland Money Orders which should have been transferred from the relevant Deposit Accounts. The revenue for the years 1975 - 1976 was, however, overstated by \$48,000 relating to Stamp Duty as the necessary adjustment was not made in the respective Revenue Statements. It was drawn to attention that the amount of the transfer needed revision in view of the fact that in one of the Ministries/Departments the stamp duty relating to its transactions was considerably higher than \$48,000.

737. **Services rendered by the Post Office Department to the National Insurance Scheme.** No agreement was seen regarding the amount which should be paid by the National Insurance Scheme for services rendered by the Post Office Department.

1975 - 1976

738. **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 some instances whether the rent was outstanding 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.

1975 - 1976

739. **Arrears of Revenue.** Statements of Arrears of Revenue have not been received from the Post Office Department in respect of the financial years 1975 - 1976. In the circumstances it was not possible to determine the arrears of revenue at the end of each year and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection.

### OTHER MATTERS

1975 - 1976

740. **Controlled Forms.** Numerous receipt books were not produced for audit inspection.

1975 — 1976

741. **National Insurance Scheme.** The financial instructions issued with respect to the operation of the National Insurance Scheme were not always observed. A survey carried out in June, 1976 showed that stamps and cheques totalling \$12,083 were on hand.

#### POST OFFICE SAVINGS BANK

742. The Post Office Savings Bank was taken over by the Guyana National Co-operative Bank on 1st January, 1975.

#### CIVIL AVIATION

1975 — 1977

743. **Revenue Accounting.** Evidence of reconciliation between the Revenue Accounts of the Director of Civil Aviation in his capacity of Principal Receiver of Revenue and the Revenue Statements was not seen. In the circumstances the accuracy of the Revenue Statements was not established.

1975 — 1977

744. **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 financial year and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection.

#### OTHER ACCOUNTS

#### TRANSPORT AND HARBOURS DEPARTMENT

1975 — 1977

745. **Administration.** The General Manager is, subject to any general or specific directives of the Minister, responsible for the management of the Transport and Harbours Department.

746. **Accounts.** The annual financial statements for the financial years under review disclosed the following:—

Year	Transport Services	Harbours Services
	(Deficit)	Net Surplus/ (Deficit)
	\$	\$
1975	{ 3,922,330}	398,484
1976	{ 4,325,070}	52,273
1977	{ 4,390,325}	{ 25,908}

**PUBLIC CORPORATIONS**

**GUYANA TELECOMMUNICATIONS CORPORATION**

**1975 - 1977**

747. **Accounts.** The audited accounts for 1975 disclosed the following:—

Year	Surplus for year	Accumulated Surplus at 31st December
1975	\$600,749	\$1,345,477

The audited accounts for the financial years 1976 - 1977 were not submitted to me as required by financial instructions.

**GUYANA AIRWAYS CORPORATION**

**1975 - 1977**

748. **Accounts.** The audited accounts for the financial years under review disclosed the following:—

Year	Surplus (Deficit) for year \$	Accumulated Surplus (Deficit) at 31st December \$
1975	235,172	404,620
1976	(62,880)	341,740
1977	(5,755,145)	(5,413,405)

**POST OFFICE CORPORATION**

**1977**

749. **Accounts.** The audited accounts for the financial year 1977 were not submitted to me as required by financial instructions.

**MINISTRY OF EDUCATION AND SOCIAL DEVELOPMENT**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

**1975**

750. The unauthorised expenditure shown under the following Heads is a breach of the legislation pertaining to the administration of public funds:—

Year	Head/ Division	Excess	Advances from Contingencies Fund	Unauthorised Expenditure
			\$	\$
1975	56	53,925	51,588	2,337

**1975 — 1977**

751. The excess expenditure on the subheads affected is detailed in the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads	Excess
1975	68	\$ 992,562
1976	46	1,368,503
1977	74	2,232,632

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
		\$		\$
1975	26	174,388	1/76	995,368
1977	6	212,803	1/78	747,711

**Liabilities relating to the Appropriation Accounts**

**1975 — 1977**

752. Lists of liabilities not settled at the close of each financial year were not furnished. It was not possible therefore to determine the extent of the liabilities, if any, at the close of each of the financial years under review.



## Misallocations of Expenditure

1975 - 1977

753. Test checks carried out revealed misallocations of expenditure. Some of these misallocations were not rectified before the close of the accounts for the respective financial year.

### Unpresented Vouchers

1975 - 1977

754. The total amount of the payment vouchers not presented for audit for each of the financial years was as follows:-

1975 -	\$103,584
1976 -	596,789
1977 -	756,961

### Expenditure Control

1975 - 1977

755. **Vote Accounting.** Vote Accounts and subsidiary records were not satisfactorily maintained and supervised at Head Office and certain constituent departments. Vote Accounts were not kept in respect of certain inter-departmental warrants received from other Ministries. A record of vouchers presented by constituent departments for authorisation of payment or adjustment in respect of each subhead under a head of charge in the Annual Estimates was not kept by the Central Accounting Unit. In the circumstances funds were disbursed by the Central Accounting Unit without knowledge of whether the expenditure was within the sums appropriated by Parliament or within the withdrawals authorised by the Minister of Finance. Evidence of monthly reconciliation between the Ministry's Vote Accounts and monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1975 - 1977

756. **Personal Emoluments.** The Salary Registers and Earnings records were not properly maintained. In many instances basic information with regard to appointments, acting allowances, transfers, resignations and dismissals were not recorded. There were cases where salaries were overpaid as a result of incorrect salary conversion and also where officers resigned or were dismissed. There were also cases where refunds were made of the net amounts of salaries shown on paysheets but the related salary deductions which were paid over to the respective agencies were not recovered in many instances. Cases were observed where original paysheets were either

not returned or returned after considerable periods of time and consequently there was delay in refunds of unpaid salaries. Salaries Control Registers were not kept at the Central Accounting Unit and constituent departments to enable supervising officers at the time of certifying the payrolls to verify their accuracy. The final procedures with regard to the electronic data processing system for the preparation of the teachers' payroll were not submitted for audit examination.

**1975 - 1977**

757. **Transport and Travelling.** The Travelling Register was not properly maintained. Instances were observed where motor car travelling allowances were paid in respect of posts which were not shown in the approved schedule of posts entitled to such allowances.

**1975 - 1977**

758. **Telephones.** It has been 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 overseas calls were not followed. In the circumstances it could not be determined that all expenditure on telephones was incurred on official business.

**1976 - 1977**

759. **Primary and Secondary Schools - Subhead 6 - Grants to Schools.** Amounts of \$25,000 and \$40,000 were paid over to the General Secretary, Guyana Teachers Association in 1976 and 1977 respectively, to assist in meeting expenditure in connection with annual schools athletic competitions and charged to the above Subhead which did not appear to have been provided to meet such expenditure. Official receipts from the Guyana Teachers' Association were not seen and detailed financial statements supporting the disbursement of the amounts were not produced for audit examination.

**1976 - Division XXVI - Subhead 1 - Primary, Nursery and Secondary Schools.**

760. There were instances where loans and grants to students totalling \$89,143 were charged to the above Subhead instead of the Subhead 18 - Loans to Students. It has been observed that the provision of subhead 18 was overspent.

**1975 - 1977**

761. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and Advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts for the financial years under review exceeded the total

amount issued from the Consolidated Fund and the total advances from the Contingencies Fund as follows:—

Year	Head/ Division	Excess	Advance from Contingencies Fund	Unauthorised Excess
			\$	\$
1975	56	71,925	51,588	20,337
1975	XXV	1,292,238	—	1,292,238
1976	41	211,460	—	211,460
"	50	8,859	—	8,859
"	63	2,512	—	2,512
"	64	270	—	270
"	65	8,301	—	8,301
1977	42	1,093,375	10,711	1,082,664
"	47	4,407	—	4,407
"	52	229	—	229
"	53	34,344	—	34,344
"	56	26,217	—	26,217
"	57	7,771	—	7,771
"	62	17,817	—	17,817
"	65	24,983	—	24,983
"	66	3,084	—	3,084
"	67	4,158	—	4,158
"	68	361	—	361
"	XXV	1,194,353	557,000	637,353
"	XXVII	2,269,072	153,000	2,116,072

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.

#### 1977

762. **Tender Boards.** The Tender Board procedures relating to invitation of tenders and award of contracts were not observed.

#### 1977

763. **Aid-in-Kind.** Information was sought as to details of gifts received from an aid-donor. It could not be determined whether the value of the gifts received was brought to account against appropriate sub-heads in accordance with financial instructions.

## REVENUE STATEMENTS

1975 - 1977

764. **Revenue Accounting.** A Revenue Account and Revenue Control Account were not produced for audit examination. Evidence of reconciliation between the Revenue Statements and the Ministry's Revenue Account was not seen. In the circumstances the accuracy of the Revenue Statements has not been established.

1975 - 1977

765. **Revenue Registers.** The Revenue Registers were not produced for audit examination. In the circumstances it could not be verified whether all revenue due was collected and at the approved rates.

1975 - 1977

766. **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 ACCOUNT

### Accounting Control

1975 - 1977

767. **Deposits Fund Accounting.** Certificates of balances and certified reconciliation statements in respect of the Deposits Fund Accounts were not seen. In the circumstances the accuracy of the Deposits Fund Account has not been established.

1975 - 1977

768. **Deposits.** Deposits Fund records were not properly maintained at Head Office and constituent departments. It was observed that cautionary deposits made by trainee teachers were deposited at a commercial bank instead of being paid into the Deposits Fund. The Statement of Deposit Accounts for the years under review submitted by the Accountant General showed the following unsatisfactory position:—

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
		\$		\$		\$		\$
1975	25	950,203	16	7,405	58	1,598,279	37	50,809
1976	27	1,001,726	18	9,009	59	1,913,632	42	77,102
1977	28	1,034,161	18	13,403	59	1,817,454	40	56,546

## 1975 - 1977

769. **Advances.** The Advances Registers were not properly maintained. The Statement of Advances for the years under review submitted by the Accountant General showed the following unsatisfactory position:

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
		\$		\$		\$		\$
1975	11	197,518	9	45,634	5	5,357	5	5,357
1976	11	190,625	9	45,634	5	5,357	5	5,357
1977	9	200,579	6	28,717	8	29,617	6	10,339

## GENERAL ACCOUNT

### 1975 - 1977

770. **Collection Procedures.** There were cases where collection procedures were not observed. 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 delay in paying over to the Central Accounting Unit revenue collected by certain constituent departments. The Revenue Collectors' Chart was not produced for audit examination.

### 1975 - 1977

771. **Controlled Forms.** The Register of Controlled Forms was not properly maintained at the Central Accounting Unit and the registers were either not kept or not properly maintained at the constituent departments. There were instances where general receipt books were issued without acknowledgements being obtained. Several receipt books were not produced for audit examination. Adequate supervision was not exercised over the control and use of general receipt books and cheque books; in this respect three cheque leaves were stolen in 1977 and the amount cashed totalled \$30,963.

### 1975 - 1977

772. **National Insurance Scheme.** The Regulations governing this Scheme and the procedures required to be carried out by financial instructions in connection therewith were not strictly observed. These include failure to keep appropriate records; to purchase and affix stamps to cards and to exercise proper supervision. A survey carried out in April 1978 revealed that cheques totalling \$379,308 in respect of N.I.S. contributions for 1976 and 1977 were on hand at the Central Accounting Unit.

## 1975 — 1977

773. **Imprests.** There was no evidence of check of the Imprest Register. The cash books in respect of certain sub-imprests were not written up to date. The Imprests were not operated in a satisfactory manner. There were instances where advances were not cleared promptly. There was considerable delay in the reconciliation of the National Insurance Scheme Bank Account which was overdrawn by substantial sums on several occasions during 1975. The Statement of Imprest Accounts submitted by the Accountant General showed that there were debit balances on the Imprest Accounts as follows:

Year	Debit Balances
	\$
1975	764,814
1976	773,936
1977	776,670

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 1975. Reconciliation Statements of the Imprest Accounts were not produced for audit examination.

## 1975 — 1977

774. **Salaries Bank Accounts.** As mentioned at paragraph 745 of my 1974 Report, the authority for opening special salaries bank accounts at the Guyana National Co-operative Bank was not seen. Bank reconciliation statements in respect of these accounts were not prepared. An interim audit carried out in January, 1978 revealed that cheques were drawn on the special bank accounts in respect of unpaid salaries and paid in to the Central Accounting Unit. Of these fifty cheques totalling \$36,602 were dishonoured by the bank for lack of funds. A Register of Irregular Cheques was not kept and consequently it was difficult to determine whether the dishonoured cheques were subsequently cleared. There were also considerable delays in returning duly receipted original paysheets and refunding unpaid salaries by some headmasters/headmistresses to the Central Accounting Unit. The Register of Paysheets sent to and returned by headmasters/mistresses of schools and constituent departments of the Ministry was not properly maintained and checked. Consequently outstanding paysheets and refunds of unpaid salaries could not be determined. The reconciliation of the main salaries bank account No. 480 was considerably in arrears. In the circumstances the accuracy of the salaries bank accounts has not been established.

## 1975 — 1977

775. **Collectors' Cash Book/Statements — Ministry's Sub-Offices.** The Collectors' Cash Book/Statements relating to Sub-Offices of the Ministry submitted to the Cen-

tral Accounting Unit were not prepared in a satisfactory manner. They were not examined and certified by the supervisory officers concerned and submitted promptly to the Central Accounting Unit. There were instances where copies of official receipts were not attached to the Statements to enable verification at the Central Accounting Unit of the amounts reflected thereon.

#### 1975 - 1977

776. **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. 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.

#### 1975 - 1977

777. **Collectors' Cash Book/statements - Consolidated and Deposits Funds.** Collectors' Cash Book/Statements in respect of receipts relating to the Consolidated and Deposits Funds were not prepared and submitted promptly to the Accountant General and the collections were not deposited promptly into the bank accounts of the Funds. In the circumstances monies belonging to the Funds were not brought to account promptly in the Funds' Cash Books maintained by the Accountant General.

778. **Loss of Cash.** The position with regard to loss of cash reported for the financial years under review is set out at Appendix A(1). An apparent irregularity involving loss of cash of \$1,604 in 1975 was not reported in accordance with financial instructions.

### STORES AND OTHER PUBLIC PROPERTY

#### Control of Stores

#### 1975 - 1977

779. **Stores Accounting.** Several unsatisfactory features as regards stores accounting procedures at certain Sub-Offices of the Ministry were brought to attention.

#### 1975 - 1977

780. **Store-Keeping.** Inventories of furniture and equipment were not properly maintained and proper store-keeping procedures were not followed. Loan records were not properly maintained and items on loan were outstanding for considerable periods.



#### 1976 - 1977

781. **Books Distribution Unit.** The system of procurement, distribution and accounting for text books was not documented and approved. Stores accounting records were not properly maintained and annual stock verification of text books was not carried out.

#### 1976 - 1977

782. **Diet Scales - Residential Institutions.** Diet scales were not determined and approved for use at residential institutions. Consequently, it could not be ascertained whether there was adequate control over the issue and use of dietary items.

#### 1975 - 1977

783. **Vehicle Log Books.** Vehicle log books were either not maintained or properly maintained and were not checked by the supervisory officers. There were cases where journeys were not properly authorised. Monthly returns of issues of fuel and lubricants as well as miles per gallon were not submitted. In the circumstances it could not be ascertained whether the consumption of vehicles was satisfactory and that all journeys were undertaken on official business.

784. **Historical Record of Vehicles.** Historical records of vehicles and inventories of tools and accessories were not kept.

#### 1975 - 1977

785. **Loss of Stores.** The position with regard to the loss of stores reported for the financial years under review is set out at Appendix A(2). Certain shortages revealed during a handing over exercise in August, 1977 at the Schools Furniture Bond were not reported in accordance with financial instructions.

#### 1975 - 1977

786. **Accidents.** The position with regard to accidents reported is set out at Appendix A(3).

### OTHER MATTERS

#### 1975 - 1977

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

788. **P.A.Y.E. deductions and annual returns of earnings.** There was considerable delay in paying over deduction cheques in respect of Income Tax and National Devel-



opment Surtax to the Commissioner of Inland Revenue. Information was sought as to whether Form 2 returns were submitted to the Commissioner of Inland Revenue for the years under review.

#### 1976 — 1977

789. **Hinterland Development Programme.** The Hinterland Development Programme was established in September, 1976 under the management of a Secondary School. Funds were obtained from the Ministries of Education and National Development for financing the programme as follows:—

Year	Amount	Head of Charge
1976	\$59,746	43 — Ministry of Education Subhead 6 Grants to Schools
1976	2,400	30 — Ministry of National Development Subhead 2 Expenses of National Development
	\$62,146	

However, vouchers were not seen to support the final disbursement of the above amounts. A bank account for the Programme was opened at a commercial bank but the authority for this was not seen. The approved system of financial management and control and accounting procedures in respect of the Programme was not seen. Consequently, it could not be determined whether all receipts and payments were properly accounted for.

#### 1977

790. **Field Audit Reports.** Certain field audit reports were not submitted to me in accordance with financial instructions.

### OTHER ACCOUNTS

#### 1975 — 1977

791. **Burnham — India Scholarship Fund.** Accounting records were not kept by the Ministry to enable the preparation of annual financial statements for audit.

### UNIVERSITY OF GUYANA

#### 1975 — 1977

792. **Accounts.** The recurrent expenditure shown in the audited accounts for years ended August 31, 1975 to August 31, 1977, was as follows:—

1975	—	5,047,394
1976	—	7,123,911
1977	—	8,775,906

After taking account of the Government grant and income from other sources, the surplus (deficit) was as follows:—

1975	—	14,237
1976	—	(882,042)
1977	—	(1,542,251)

**MINISTRY OF HEALTH**  
**APPROPRIATION ACCOUNTS**  
**Unauthorised Excesses**

**1977**

793. The unauthorised expenditure of \$8,758 in 1977 on the Revised Estimates relating to appropriations in respect of the Head 72 is a serious breach of the legislation pertaining to the proper administration of public funds.

794. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads covered by Advances from Contingencies Fund	Excess covered by Advances from Contingencies Fund	Excess Unauthorised
		\$			\$
1975	24	339,588	5	92,179	247,409
1976	27	565,642	4	17,899	547,743
1977	36	2,232,632	5	212,803	2,019,829

**Liabilities relating to the Appropriation Accounts**

795. The total amount of the liabilities not settled at the close of each of the financial years and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was as follows:—

Year	Total
	\$
1975	210,486
1976	475,138
1977	608,928

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned was not submitted for audit examination as required by financial instructions. In the circumstances the total of the Liabilities remaining unsettled for each of the financial years has not been determined.

## Expenditure Control

### 1975 — 1977

796. **Vote Accounting.** The Vote Accounts were not properly maintained and checked by the supervisory officer. Excesses were incurred on numerous subheads without first obtaining supplementary provision. There were instances where outstanding liabilities for previous years were not brought forward. Evidence of reconciliation between the Ministry's Votes Accounts and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

### 1976 — 1977

797. **Personal Emoluments.** Numerous salary cards were not produced for audit examination. Of those produced some were not properly maintained and relevant information was not recorded thereon. Instances were observed where salaries were paid to persons whose employment had ceased. There were cases where net salaries of officers were refunded but there was no evidence to indicate that the deductions were recovered and accounted for.

798. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts for the financial years under review exceeded the total amount issued from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head/ Division	Excess over Issues	Advances from Contingencies Fund	Unauthorised Excess
1977	72	41,506	—	41,506
1977	73	1,286,044	450,000	836,044
1977	XXVIII	163,433	92,862	70,571

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were less than 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.

799. **Aid in Cash and Kind.** Information was sought as to whether cash and the value of articles received from aid donors were brought to account against appropriate heads in accordance with financial instructions.

## REVENUE STATEMENTS

### 1975 — 1977

800. **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.

1975 - 1977

801. **Revenue Registers.** Revenue Registers were not properly maintained in respect of rental of quarters, electricity charges and paying patients.

1975 - 1977

802. **Services rendered by Hospitals and Dispensaries on behalf of the National Insurance Board.** There was considerable delay in paying over to the Ministry amounts due by the National Insurance Board in respect of services rendered by Hospitals and Dispensaries. In 1977 a claim was made by the Ministry for \$240,000 in respect of services rendered for the years 1973 - 1976.

803. **Arrears of Revenue.** Statements of Arrears of Revenue for the years under review were not submitted as required by 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

1975 - 1977

804. **Deposits Fund Accounting.** 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 Deposits Fund Accounts has not been established.

1975 - 1977

805. **Deposits.** The records of the Deposit Accounts kept by the Ministry were not properly maintained. The Statement of Deposit Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:-

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 \$
1975	11	49,813	10	49,384	25	533,539	20	380,748
1976	15	191,772	7	3,986	21	544,781	14	359,775
1977	15	150,086	12	90,801	21	559,637	13	271,065

### 1975 - 1977

806. **Advances.** The Advances Register was not properly maintained. The Statement of Advances Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:-

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
		\$		\$		\$		\$
1975	7	105,593	6	105,199	2	50,059	1	30,743
1976	7	150,593	6	96,605	2	61,093	1	30,743
1977	7	150,593	7	150,593	5	93,386	-	-

### GENERAL ACCOUNT

#### Accounting Control

### 1975 - 1977

807. **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.

### 1975 - 1977

808. **Controlled Forms.** Registers of Controlled Forms were not properly maintained and checked by the supervisory officer. Several completely used receipt books were not produced for examination. Unsatisfactory features regarding the custody and control of these forms were brought to attention.

### 1975 - 1977

809. **National Insurance Scheme.** The attention of the Permanent Secretary was drawn to the delay in paying over contributions to the National Insurance Scheme. A survey carried out in April, 1977 revealed that cheques totalling \$121,243 in respect of the period 1975 to 1976 and stamps totalling \$55,256 were on hand.

### 1975 - 1977

810. **Imprests.** Instances were observed where advances from the Chief Accountant's Imprest were outstanding for several years. Certified bank reconciliation statements for the period November, 1976 to December, 1977 were not produced for

audit examination. The Statement of Imprests as at the end of each financial year submitted by the Accountant General showed debit balances on the Imprest Accounts as follows:

Year	No. of Accounts	Debit Balance \$
1975	1	25,876
1976	1	36,139
1977	1	29,980

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 accounted for. Reconciliation Statements in respect of the Imprest Accounts were not seen.

#### 1975 — 1977

811. **Collectors' Cash Book/Statements — Ministry's Sub Offices.** Collectors' Cash Book/Statements were not received from several Sub Offices for certain periods. Many of those submitted were not prepared in a satisfactory manner, were not certified correct by the supervisory officers at the Sub Offices and there was no evidence that checks were carried out at the Central Accounting Unit.

#### 1975 — 1977

812. **Sub-Accountant's Cash Account.** The Ministry's main bank account No. 207 became inoperative on April 1, 1970, on the opening of a new bank account No. 440. At September 30, 1982, bank account No. 207 was not yet closed and showed a credit balance of \$88,287. Bank Reconciliation Statements for account No. 440 were not produced in respect of 1977.

#### 1975 — 1977

813. Loss of cash reported in respect of the financial years under review is set out at Appendix A(2).

### STORES AND OTHER PUBLIC PROPERTY

#### Control of Stores

#### 1975 — 1977

814. **Stores Accounting.** The stores records at certain Sub Offices were either not kept or properly maintained. There was no evidence of check by the supervisory officer in certain cases and stores procedures were not strictly observed.

#### 1975 - 1977

815. **Storekeeping.** Several unsatisfactory features at certain Sub Offices regarding the receiving, recording and issuing of items of stores were observed. These included failure to reconcile bin cards with stores ledgers and to dispose of unserviceable and obsolete items of stores promptly.

#### 1975 - 1977

816. **Vehicle Log Books.** Vehicle log books were not properly maintained and checked by the supervisory officer. Monthly returns of fuel and lubricants used were not produced for audit examination. 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.

#### 1975 - 1977

817. **Loss of Stores.** Losses of stores reported during the financial years under review are set out at Appendix A(2).

#### 1975 - 1977

818. **Accidents.** Accidents reported during the financial years under review are set out at Appendix A(3).

### MINISTRY OF CO-OPERATIVES AND NATIONAL MOBILISATION

#### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

#### 1977

819. The unauthorised expenditure of \$706,142 in 1977 on Division XXIX Ministry of Co-operatives and National Mobilisation is a serious breach of the legislation pertaining to the administration of public funds.

#### 1975 - 1977

820. The excess expenditure on the subheads affected is detailed in the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Sub-head covered by Advances from Contingencies Fund	Excess covered by Advances from Contingencies Fund	Excess Unauthorised
		\$		\$	\$
1975	6	94,552	1	20,000	14,552
1977	2	757,209	—	—	757,209

## Misallocations of Expenditure

1975

821. Test checks carried out revealed misallocations of expenditure. These misallocations were not rectified before the close of the accounts for the year.

### Unpresented Vouchers

1976

822. Payment vouchers in respect of 1976 not presented for audit totalled \$95,573.

### Expenditure Control

1975 - 1977

823. **Vote Accounting.** The Vote Accounts for the year 1975 were not properly maintained. Evidence of monthly reconciliation between the Ministry's Vote Accounts and the expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts was not established.

1975

824. **Division XXVIII - Subhead 2 - Co-operative Development.** Allocations by means of Inter-Departmental Warrants totalling \$500,000 were made from the above subhead to the Ministry of Works and Housing (Works) for the construction of an access road. It would appear that the subhead was not provided to meet expenditure of this nature. In February, 1975, ten combines were purchased from the Guyana Rice Marketing Board at a cost of \$664,210 for the purpose of assisting in harvesting rice for small farmers and Co-operatives. In April, 1975 the Guyana Rice Marketing Board was given possession of the combines plus \$20,000 to defray operational expenses on the understanding that the Board would account to the Ministry for the net revenue received from the operation of the combines. However, information, regarding the manner in which the revenue was accounted for was not furnished. Information was also not furnished as to whether ownership of the combines was transferred or whether they were on loan to the Board. The Register of Loans and Advances to Co-operative Societies were not properly maintained. The loan Agreements, with two exceptions, were not produced for audit information. Loans and advances were charged to the above subhead instead against a special subhead which should have been created to meet such expenditure as required by financial instructions.



825. **Incurring of Expenditure in Excess of Issues from the Consolidated Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total amount issued from the Consolidated Fund as follows:—

Year	Division	Excess
1976	XXX	96,775
1977	XXIX	1,053,542

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

### REVENUE STATEMENTS

1976 — 1977

826. **Revenue Accounting.** The Revenue Register, Revenue Account and Revenue Control Account were not maintained.

1975 — 1977

827. **Arrears of Revenue.** Half-yearly statements of arrears of revenue were not produced. In the circumstances it was not possible to determine whether effective control was exercised to ensure prompt and satisfactory collection of revenue.

### DEPOSITS FUND

1975 — 1977

828. **Deposits Fund Accounting.** Certified reconciliation statements and certificates of balances as required by financial instructions were not seen. In the circumstances the accuracy of these accounts was not established.

829. **Deposits.** The Statement of Deposits Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:—

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
		\$		\$		\$
1975	4	321,286	2	292,013	3	5,597
1976	5	306,241	3	292,757	2	68,418
1977	6	312,107	4	293,122	2	213,120

## GENERAL ACCOUNT

1975 — 1977

830. **Collection Procedures.** The Remittance Book was not properly maintained and checked by the supervisory officer.

831. **Controlled Forms.** The Register of Controlled Forms was not properly maintained. Receipt books used during the period 1st January to 30th June, 1975 were not produced for audit examination.

1976 — 1977

832. **Imprest.** The Imprest Register for 1976 and 1977 was not produced for audit examination. 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 cash book was not properly maintained and properly checked by the supervisory officer. The Statement of Imprest Accounts as at the end of each financial year submitted by the Accountant General showed debit and credit balances as follows:—

Year	No. of Accounts	Debit Balance \$	No. of Accounts	Credit Balance \$
1975	1	20,707	—	—
1976	1	33,715	1	27,569
1977	1	28,610	1	27,569

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 \$12,420 was fully accounted for at the end of 1975 and subsequently retired in 1976 in accordance with financial instructions. Reconciliation statements in respect of the Imprest Accounts were not seen.

1975 — 1977

833. **Paymasters' Advances.** The records pertaining to Paymasters' Advances Account were not presented for audit. The Statement of Paymasters' Advances Accounts as at the end of each financial year submitted by the Accountant General showed credit balances as follows:—

Year	Credit Balance
1975	\$ 29,476
1976	29,476
1977	29,476

Information was sought regarding the action taken to investigate and clear these accounts.

**1975 - 1976**

834. **Loss of Cash.** The position with regard to loss of cash reported is set out at Appendix A(1).

**1976 - 1977**

835. **Salaries Account.** Bank Reconciliation Statements for salaries bank account No. 511 were not submitted for audit examination.

**STORES AND OTHER GOVERNMENT PROPERTY**

**1975**

836. **Purchasing of Stores.** Instances were observed where Tender Board procedures for the purchase of stores were not observed.

**1975 - 1976**

837. **Loss of Stores.** Losses of stores reported during each of the financial years are set out at Appendix A (2).

**1975 - 1976**

838. **Accidents.** Accidents reported during the financial years are set out at Appendix A(3).

**OTHER MATTERS**

839. **Fish Project.** The Ministry of Co-operatives and National Mobilisation undertook the responsibility of selling excess fish supplied by the Ministry of Agriculture during the period January, 1975 to May, 1976. However, the relevant records in respect of this project were not produced for audit examination. In the circumstances it could not be determined whether there was proper accountability for the fish supplied by the Ministry of Agriculture.

**MINISTRY OF CO-OPERATIVES AND NATIONAL MOBILISATION  
(LOCAL GOVERNMENT)**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

1975 - 1977

840. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:-

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads covered by Advances from Contingencies Fund	Excess covered by Advances from Contingencies Fund	Excess Unauthorised
		\$		\$	
1975	5	19,795	-	-	19,795
1976	5	199,349	1	189,000	4,343
1977	4	115,053	-	-	115,053

**Misallocations of Expenditure**

1975

841. Test checks carried out revealed misallocations of expenditure. These misallocations were not rectified before the close of the accounts for the year.

1975

842. **Division XXIX - Subhead 3 - Community Development Projects.** A contractor was advanced the sum of \$1,717 on entering into a contract in March, 1975 for the construction of a carport at the Ministry's Head Office at D'Urban Park. However, no work was carried out by the contractor and information was sought as to whether the advance of \$1,717 was recovered. Certain items of equipment were purchased at a cost of \$42,769 and charged to the above subhead without the approval of the relevant Tender Board. The cost of such equipment should have been charged to Subhead 2 - Purchase of Equipment. It has been observed that the provision under Subhead 2 - Purchase of Equipment was inadequate to meet this expenditure.

843. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and Advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:-

Year	Division	Excess over Issues	Advances from Contingencies Fund	Excess
		\$	\$	\$
1975	XXIX	894,817	200,000	694,817
1977	XXX	1,820	-	1,820

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.

### DEPOSITS FUND ACCOUNTS

#### 1975 - 1977

844. **Deposits Fund Accounting.** Certified reconciliation statements and certificates of balances as required by financial instructions were not seen. In the circumstances the accuracy of the Deposits Fund balances has not been established.

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

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
		\$		\$		\$		\$
1975	4	56,144	1	95	11	103,190	7	17,518
1976	4	56,144	4	56,144	11	104,001	9	72,428
1977	5	80,730	4	56,144	10	87,819	9	72,428

### GENERAL ACCOUNT

#### Accounting Control

846. **Imprests.** The Statement of Imprests as at the end of each financial year submitted by the Accountant General showed a balance on the Imprest Account as follows:—

Year	Credit Balance
	\$
1975	13,956
1976	13,956
1977	13,956

Attention was drawn to the long outstanding credit balance on the Imprest Account which should have been reconciled and cleared.

**MINISTRY OF LABOUR AND SOCIAL SECURITY**

**APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

1975 — 1977

847. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	No. of Subheads covered by Advances from Contingencies Fund	Excess covered by Advances from Contingencies Fund	Excess Unauthorised
		\$		\$	\$
1975	7	49,775	1	36,125	13,650
1976	4	8,440	—	—	8,440
1977	6	117,477	3	10,882	106,595

**Liabilities relating to the Appropriation Accounts**

848. The total amount of the liabilities not settled at the close of each of the financial years and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was as follows:—

Year	Total
1975	\$ 552
1976	37,189
1977	9,909

A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years are concerned, was not submitted for audit examination as required by financial instructions. In the circumstances, the total of the liabilities remaining unsettled for each of the financial years has not been determined.

**Unpresented Vouchers**

1975 — 1976

849. The total of the payment vouchers not presented for audit examination in respect of the following years is shown hereunder:—

Year	Total
1975	\$26,296
1976	71,597

## EXPENDITURE CONTROL

1977

850. **Vote Accounting.** Evidence of monthly reconciliation between the Ministry's Vote Accounts and the monthly expenditure reports was not seen in respect of 1977. In the circumstances the accuracy of the Appropriation Accounts for that year has not been established.

1976 - 1977

851. **Personal Emoluments.** A Salaries Control Register as required by financial instructions for the purpose of enabling supervisory officers at the time of certifying the payroll to establish its accuracy was not produced for audit examination.

852. **Old Age Pensions and Public Assistance.** Despite several requests, certain books, records and documents in respect of Old Age Pensions and Public Assistance were not produced for audit examination. Several unsatisfactory features including irregular payments were observed in connection with the payment of Old Age Pensions and Public Assistance at certain Sub-Offices.

1975 - 1977

853. **Withdrawals from the Consolidated Fund for various services.** A record of withdrawals from the Consolidated Fund as required by financial instructions was not produced for audit examination.

1975 - 1977

854. **Incurring of expenditure in excess of issues from the Consolidated Fund and advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head/ Division	Excess over Issues \$	Advances from the Con- solidated Fund \$	Excess \$
1975	72	69,860	36,125	33,735
"	74	281,220	—	281,220
"	XXX	1,863	—	1,863
1977	78	61,572	50,000	11,572
"	80	449,656	—	449,656

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.

## DEPOSITS FUND ACCOUNTS

1975 - 1977

855. **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 has not been established.

1975 - 1977

856. **Deposits.** The Statement of Deposit Accounts as at the end of each of the financial years submitted by the Accountant General showed the following unsatisfactory position:—

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 \$
1975	2	30,047	2	30,047	6	29,109	6	29,109
1976	2	30,047	2	30,047	7	94,109	6	29,109
1977	2	30,047	2	30,047	7	94,109	7	94,109

1975 - 1977

857. **Advances.** The Advances Ledger was not properly maintained. The Statement of Advance Accounts as at the end of each of the financial years submitted by the Accountant General showed the following unsatisfactory position:—

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 \$
1975	2	350	2	350	2	8,197	2	8,197
1976	2	350	2	350	2	8,197	1	2,514
1977	2	350	2	350	2	3,382	1	3,399

## GENERAL ACCOUNT

### Accounting Control

1975 - 1977

858. **Collection Procedures.** Attention was drawn to non-compliance with certain financial instructions relating to the collection and accounting for moneys received by the Ministry.



#### 1975 - 1977

859. **Controlled Forms.** Proper records were not kept to control the receipt and issue of Old Age Pension books and to account for the balance of books on hand. Consequently, the stock of books on hand has not been verified. The Register of Controlled Forms for 1977 was not produced for audit examination.

#### 1975 - 1977

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

#### 1975 - 1977

861. **Imprests.** An Imprest Register was not maintained. The Imprest Cash Book for the period May to December, 1975 was not produced for audit examination. The cash book for 1976 and 1977 was not balanced daily and there was no evidence of checks by the supervisory officer. General receipt books, cheque books and bank deposit books for certain periods were not produced for audit examination. There was considerable delay in the reconciliation of the Imprest Bank Account. The Statement of Imprest Accounts as at the end of each of the financial years submitted by the Accountant General showed debit balances on the Imprest Account as follows:—

Year	Debit Balance
1975	\$427,254
1976	432,797
1977	332,797

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 \$3,000 was fully accounted for. Reconciliation statements in respect of the Imprest Accounts were not seen.

### STORES AND OTHER PUBLIC PROPERTY

#### Control of Stores

#### 1975 - 1977

862. **Storekeeping.** The inventory of office furniture and equipment was not properly maintained and checked by the supervisory officer.

863. **Vehicle Log Books.** Log books for two vehicles for 1977 were not produced for audit examination.

## OTHER ACCOUNTS

### National Insurance Scheme

1975 - 1977

864. **Accounts.** The surpluses for each financial year and the accumulated surpluses at the end of each financial year were as follows:—

Year	Surplus for year \$	Accumulated Surplus as at 31st December \$
1975	20,169,244	87,533,535
1976	21,756,695	109,090,230
1977	23,804,906	132,895,136

## MINISTRY OF TRADE AND CONSUMER PROTECTION

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1975

865. The unauthorised expenditure of \$2,436,497 in 1975 on the Appropriation Accounts under Division XXXI - Ministry of Trade and Consumer Protection is a serious breach of the legislation pertaining to the administration of public funds.

1975 - 1977

866. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total excess on Subheads over Revised Estimates \$	No. of Sub- heads covered by Advances from Con- tingencies Fund	Excess covered by Advances from Con- tingencies Fund \$	Excess Unauthorised \$
1975	8	2,599,731	1	161,521	2,438,210
1976	4	5,167	—	—	5,167
1977	4	2,264,297	—	—	2,264,297

### Liabilities relating to the Appropriation Accounts

#### 1975 — 1977

867. The total amount of the liabilities not settled at the close of the financial year shown hereunder and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was as follows:

Year	Total
1976	\$71,832

A list of the accounts remaining unsettled as far as the Appropriation Accounts for the financial years under review are concerned was not submitted for audit examination as required by financial instructions. In the circumstances, the total of the Liabilities remaining unsettled for each of the financial years has not been determined.

#### Unpresented Vouchers

#### 1975 — 1976

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

Year	Total
1975	\$ 1,399
1976	11,498

#### Expenditure Control

#### 1976 — 1977

869. **Vote Accounting.** Vote Accounts were not properly maintained. Evidence of monthly reconciliation between the Ministry's Vote Accounts and the monthly expenditure reports was not seen. In the circumstances, the accuracy of the Appropriation Accounts has not been established.

#### 1977

870. **Head 81 — Subhead 11 — Subsidy — Conveyance of foodstuffs to hinterland.** The provision of \$253,000 under this subhead was exceeded by \$362,598. Payments in respect of this subsidy were made on statements submitted by the Guyana Airways Corporation but these statements were not supported by documentary evidence necessary to facilitate proper examination.

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

Year	Head/Division	Excess over Issues
1975	XXXI	\$2,436,497
1977	81	2,346,102

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 to meet expenditure.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1975 — 1977

872. **Deposits Fund Accounting.** Certificates of balances and certified reconciliation statements in respect of the Deposits Fund were not seen. In the circumstances the accuracy of the Deposits Fund Accounts has not been established.

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

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
		\$		\$		\$		\$
1975	2	93,406	2	93,406	5	221,999	5	221,999
1976	2	93,406	2	93,406	5	1,682,879	4	190,948
1977	2	103,673	1	99,333	5	1,698,676	4	1,680,058

874. **Advances.** The Statement of Advance Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position.

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
		\$		\$		\$		\$
1975	1	40	1	40	2	4,629,366	—	—
1976	1	40	1	40	2	4,629,366	2	4,629,366
1977	1	40	1	40	2	5,129,366	1	11,000

## GENERAL ACCOUNT

### Accounting Control

1975 - 1977

875. **Imprest.** The Imprest Cash Book was not properly maintained and checked by the supervisory officer. The Statement of Imprests submitted by the Accountant General showed a debit on the Imprest Account for the years 1976 and 1977. The Permanent Secretary has been required to reconcile and clear the Imprest Account.

## MINISTRY OF FINANCE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

876. The unauthorised expenditure on the following Heads/Divisions is a serious breach of the legislation pertaining to the administration of public funds:—

Year	Head/ Division	Excess on Revised Estimates \$	Advances from Contingencies Fund	Unauthorised Expenditure \$
1975	81	1,099,268	—	1,099,268
"	Div. XXXII	30,854,208	800,000	30,054,208
1976	Div. XXXIV	73,266,920	51,135	73,215,785
1977	Head 88	4,069,166	3,200,000	869,166
"	Division XXXIII	3,367,305	171,276	3,196,029

1975 - 1977

877. The excess expenditure on the subheads affected is detailed on the Appropriation Accounts and summarised hereunder:—

Year	No. of Subheads Exceeded	Total excess on Subheads over Revised Estimates \$	No. of Sub- heads covered by Advances from Con- tingencies Fund	Excess covered by Advances from Con- tingencies Fund \$	Excess Unauthorised \$
1975	28	45,642,895	4	1,258,988	44,383,905
1976	24	77,872,007	1	46,797	77,825,210
1977	27	7,835,924	8	3,452,715	4,403,209

1975 — 1977

#### Liabilities relating to the Appropriation Accounts

878. The total amount of the liabilities not settled at the close of the financial year shown hereunder and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was as follows:—

Year	Total
1976	\$20,483

A list of the accounts remaining unsettled as far as the Appropriation Accounts for the financial years under review are concerned was not submitted for audit examination as required by financial instructions. In the circumstances, the total of the liabilities remaining unsettled for each of the financial years has not been determined.

#### Unpresented Vouchers

1975 — 1976

879. The total of the payment vouchers not produced for examination for each of the financial years was as follows:—

Year	Ministry of Finance \$	Customs & Excise Department \$	Inland Revenue \$	Total \$
1975	25,851	207,372	188,288	421,511
1976	10,659	68,944	25,722	105,325

#### Expenditure Control

1975 — 1977

880. **Vote Accounting.** The Vote Accounts and subsidiary records were not satisfactorily maintained at the Ministry of Finance. Evidence of reconciliation between the monthly expenditure reports and the Ministry's Vote Accounts was not seen. In the circumstances, the accuracy of the Appropriation Accounts has not been established.

1975 — 1977

881. **Personal Emoluments.** The Salaries Registers kept at the Accountant General and Inland Revenue Departments were not properly maintained. Pertinent information regarding incremental dates, transfers, resignations, refunds of salaries and recoveries of overpayments were not recorded in the registers.

1975 - 1977

882. **Head - Ministry of Finance - Accountant General - Subhead 18 - Special Visits and Representations at External Conferences.** The expenditure shown against this subhead on the Appropriation Accounts did not reflect the actual expenditure incurred in each financial year since the expenses of all special visits and representations in the respective years were not charged out as final expenditure against this subhead.

1975 - 1977

883. **Head - Ministry of Finance - Customs and Excise - Subhead 11 - Refunds of Revenue.** There were numerous applications for refunds of revenue which were not processed at the end of each of the financial years under review. At December 31, 1977, the unprocessed applications for 498 over-entries and 187 draw-backs in respect of refunds totalled \$299,366.

1975 - 1977

884. **Head - Ministry of Finance - Inland Revenue - Subhead 8 - Revenue Protection.** Attention was drawn to the fact that revenue protection measures were not satisfactorily carried out.

1975 - 1977

885. **Head - Ministry of Finance - Inland Revenue - Subhead 8 - Refunds of Revenue.** The agreed accounting procedures to reflect refunds of revenue to taxpayers were not complied with in certain instances. Consequently, it could not be determined whether the total amount disbursed to taxpayers agreed with the total amount charged against the above subhead on the Appropriation Accounts.

886. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and Advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Accounts for each of the financial years exceeded the total issues from the Consolidated Fund and advances from the Contingencies Fund as follows:

Year	Head/ Division	Excess over Issues \$	Advances from Contingencies Fund \$	Excess \$
1975	76	1,662,378	1,002,600	659,778
"	80	335	-	335
"	81	1,099,268	-	1,099,268
"	XXXII	44,090,955	800,000	43,290,955
1976	82	94,669	-	94,669
"	XXXIV	73,791,262	51,135	73,740,127
1977	82	85,405	460	85,005
"	83	928,087	65,000	858,087
"	88	4,060,166	3,200,000	860,166
"	XXXIII	3,312,250	171,276	3,140,974

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.

## STATUTORY EXPENDITURE

### Accounting Control

#### 1975 - 1977

887. **Statutory Expenditure Records.** These records were not properly maintained. It was observed that numerous payments made by the Bank of Guyana were not recorded in such records. Evidence of reconciliation between the monthly expenditure reports and the Ministry's Statutory Expenditure records was not seen. In the circumstances the accuracy of the expenditure shown in the Statement of Statutory Expenditure has not been established.

#### 1976 - 1977

888. **Issues from Consolidated Fund.** It has been observed that the total of the statutory expenditure for the financial years 1976 and 1977 exceeded the sums withdrawn from the Consolidated Fund to meet such expenditure.

## REVENUE STATEMENTS

### MINISTRY OF FINANCE

#### Revenue Control

#### 1975 - 1977

889. **Revenue Accounting.** Appropriate revenue registers were either not maintained or properly maintained. Attention was drawn to the unsatisfactory manner in which accounting procedures were followed in respect of loans raised, credit and grants received and in bringing them to account in the Public Accounts. 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 has not been established. It has been observed that numerous credit advices received from the Bank of Guyana were not recorded and credited to the appropriate revenue accounts during the financial years under review. Explanations for the variations in the estimates of revenue and the amounts reflected on the Revenue Statements have not been furnished as required by financial instructions.



**1975 - 1977**

890. **Head IV - Auction Duty.** Satisfactory accounting procedures and adequate checks were not implemented to provide for the proper assessment and prompt collection of auction duty payable by auctioneers.

**1975 - 1977**

891. **Head XI - Subhead 5 - Sundries.** The Insurance Premium Register was not properly maintained and relevant information was not always recorded therein. Some Ministries and Departments did not submit returns of insurance premiums paid over to the insurance companies for certain periods. Accounts were not rendered by the Accountant General promptly and in a systematic manner to the insurance companies. In the circumstances it could not be determined whether all service fees were collected.

**1975 - 1977**

892. **Head XI - Subhead 6 - Overseas Officers - Payment by U.K. Government.** As a result of late submission of requests for reimbursement to the U.K. Government, amounts totalling \$78,100 were due at December 31, 1977, by the U.K. Government.

**1975 - 1977**

893. **Head XI - Sundry Contributions and Other Receipts - Subhead 7 - Pension Contributions of Seconded Officers.** A Register of Pension Contributions of 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.

**1975 - 1977**

894. **Head XI - Subhead 9 - Pension Contributions of Legislators.** A register was not kept at the Accountant General's Department to show amounts contributed by Legislators in respect of Pensions. Consequently, the accuracy of the revenue reflected on the Revenue Statements for the financial years under review has not been established.

**1975 - 1977**

895. **Head XII - Refund 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 Statement of Loans and Advances made from the Consolidated Fund prepared by the Accountant General. In the circumstances the accuracy of the Revenue Statements has not been established.

896. **Head IV - Miscellaneous Capital Revenue - Subhead 1 - Lotteries.** The accumulated net profit as at December 31, 1973 which should have been transferred to the above head and subhead totalled \$524,021. It has been observed, however, that no transfers were made to capital revenue during the financial years under review.

1975 - 1977

897. **Head XV - External Grants.** It has been observed that the amounts brought to account in the Revenue Statements are substantially less than the estimated amounts shown in the Annual Estimates. A register was not maintained to determine whether all grants received were brought to account as revenue and reflected on the Revenue Statements.

1975 - 1977

898. **Head XVI - Internal Loans - Subhead 1 - Debentures.** The attention of the Principal Receiver of Revenue was drawn to substantial differences between the amounts shown on the Revenue Statements under this head and subhead and the total amount of debentures issued. In the circumstances the revenue receipts from this source has been understated by considerable amounts.

1975 - 1977

899. **Head XVII - External Loans.** Differences were observed between the total amounts brought to account in the Public Debt Register as disbursed by aid donor agencies and the total amounts shown on the Revenue Statements.

1975 - 1977

900. **Head XVIII - External Credits.** Differences were observed between the amounts received from external agencies and the amounts shown on the Revenue Statements.

901. **Arrears of Revenue.** Statements of Arrears of Revenue were not received from the Principal Receiver of Revenue.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1975 - 1977

902. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund Accounts of the Secretary to the Treasury and accounts of the Accountant General was not seen.

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

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 \$
1975	24	3,772,706	12	824,619	43	13,172,951	28	2,598,148
1976	27	7,481,406	19	837,188	47	13,426,466	31	3,511,956
1977	28	7,743,185	22	851,928	45	17,286,228	34	11,803,101

904. **Advances.** The Statement of Advance Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:—

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 \$
Miscellaneous								
1975	4	4,596,967	—	—	4	221,476	2	6,029
1976	6	6,271,982	1	90,866	5	221,529	3	19,571
1977	7	6,314,970	3	1,098,096	5	221,170	4	19,611

#### GENERAL OBSERVATIONS

905. The observations at paragraphs 903 and 904 reveal several deposit accounts with substantial debit balances, advance accounts with substantial credit balances and accounts with both debit and credit balances which remained static for considerable periods. In view of this very unsatisfactory situation and in the absence of reconciliation of the Deposits Fund Accounts, the accuracy of the balances of these accounts has not been established.

#### GENERAL ACCOUNT

1975 — 1977

906. **Overdrawn Bank Accounts — Ministries/Departments.** The attention of the Secretary to the Treasury was drawn to the continuous incurrence of large overdrafts on bank accounts operated by Ministries/Departments without the authority of the Minister of Finance as required by Section 22 of the Financial Administration and Audit Act.

## ACCOUNTANT GENERAL

### DEPOSITS FUND

#### Accounting Control

1975 — 1977

907. **Deposits Fund Accounting.** Evidence of reconciliation of the Deposits Fund Accounts was not seen. The accuracy of the Deposits Fund Accounts mentioned at paragraphs 908 and 909 has not been established.

908. **Deposits.** The Statement of Deposit Accounts as at the end of each financial year relating to Miscellaneous Deposits Accounts controlled by the Accountant General showed the following unsatisfactory position:—

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 \$
1975	6	318,187	6	318,187	31	4,958,358	31	4,958,358
1976	6	318,187	6	318,187	31	5,065,554	30	4,900,121
1977	8	426,543	4	268,174	32	5,441,022	30	5,065,349

1975 — 1977

909. **Advances.** The Statement of Advances as at the end of each financial year relating to Miscellaneous Advances Accounts controlled by the Accountant General showed the following unsatisfactory position:—

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 \$
1975	7	2,295,472	4	757,553	4	1,017,090	3	1,013,741
1976	7	2,294,261	6	2,290,626	4	1,016,722	3	1,013,741
1977	7	2,308,803	6	2,290,626	5	1,017,682	4	1,016,722

1975 — 1977

910. **Irregular Cheque Deposits.** The Register of Irregular Cheque Deposits was not properly maintained. Pertinent information regarding action taken to clear irregular cheques and amounts re-deposited into the bank account were not recorded in the register. Evidence of reconciliation between the ledger account relating to irregular cheque deposits and the register of Irregular Cheque Deposits was not seen. In the circumstances the accuracy of the balance on the ledger account relating to irregular cheque deposits at the end of each financial year has not been established.

1975 – 1977

911. **Remittances to Foreign Creditors.** The ledger account and cash book kept to record transactions in respect of Remittances to Foreign Creditors were not properly maintained. Differences were observed between the amounts brought to account in the cash book and the corresponding entries in the ledger account; certain entries were omitted from the cash book and others from the ledger account. The Statement of Deposits Fund Accounts in respect of Remittances to Foreign Creditors as at the end of each financial year submitted by the Accountant General showed that substantial balances were not cleared.

1975 – 1977

912. **Conference Advances Register.** The Conference Advances Register was not properly maintained. Numerous instances were observed where advances were either not cleared or only partly cleared. There were long delays in the submission of statements of expenses by persons uplifting conference advances as well as in the processing of such statements and vouchers submitted to clear advances.

## GENERAL ACCOUNT

### Accounting Control

1975 – 1977

913. **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 Collectors' Chart was not properly maintained. It could not be determined whether all Collectors' Cash Book Statements received were recorded on the Charts and the receipts brought to account promptly. Evidence of follow up action to ensure the submission of Collectors' Cash Book Statements by Ministries and Departments was not seen.

1975 – 1977

914. **Controlled Forms.** The procedures implemented for the control over the printing of controlled forms and the system of accounting for and issuing such forms were unsatisfactory. The main register of controlled forms was not properly maintained. Large quantities of books were issued but not recorded in the register and there were also instances where books issued were incorrectly recorded. Consequently a satisfactory verification could not be carried out of controlled forms issued to Ministries and Departments and the balance of the main stock of books on hand at the Accountant General's Department.

## 1975 - 1977

915. **Imprests.** The Register of Imprests issued to Non Sub-Accounting Ministries and Departments was not properly maintained. Instances were observed where imprests issued and information regarding the retirement of imprests were not recorded in the register. The Statement of Imprests as at the end of each financial year submitted by the Accountant General showed that there were debit balances on the imprest accounts as follows:-

Year	Ministry of Finance	Accountant General
	Dr. Balance	Dr. Balance
	\$	\$
1975	7,431	2,633
1976	6,622	2,633
1977	6,613	2,633

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 \$2,500 was fully accounted for. Reconciliation Statements of the imprest accounts were not seen.

## 1975 - 1977

916 **Accountant General's Bank Account No. 402.** A record was not kept to ensure that all debit and credit advices received from the Bank of Guyana were brought to account in the cash book and the transactions reflected in the public accounts. The failure to bring to account the advices in the related financial year has resulted in the public accounts not showing the true position.

## OTHER MATTERS

### 1975 - 1977

917. **Sub-Treasuries - Sub-Accountant's Bank Accounts.** Bank reconciliation statements in respect of the Sub-Treasuries account relating to Lethem and Maharama were not submitted for the period under review. In the circumstances the accuracy of these bank accounts has not been established.

### 1975 - 1977

918. **Securities lodged at Accountant General's Department.** The attention of the Accountant General was drawn to the unsatisfactory state of the register kept in record securities lodged. Several pages of the register were missing and others were torn through constant usage over a period of years. Consequently, it could not be verified that all the securities which were recorded on the missing and torn pages were produced for audit examination. There were cases where securities recorded in the register were neither produced nor were they recorded as having been returned to the depositors.

## CUSTOMS AND EXCISE DEPARTMENT

### REVENUE STATEMENTS

#### Revenue Control

1975 - 1977

919. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements and the revenue records maintained by the Comptroller of Customs and Excise as Principal Receiver of Revenue was not seen. In the circumstances the accuracy of the Revenue Statements was not established.

1975 - 1977

920. **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 amount outstanding at August 31, 1976 in respect of short collections were \$343,302. Of this amount the sum of \$134,546 was owing by companies which were subsequently acquired by the Government.

1977

921. **Register of Short-landed goods.** The Register of Short landed goods was not properly maintained. According to the register an amount of \$836,606 was owing in respect of duty on short landed goods for 1977.

1975 - 1977

922. **Want of Entry and Delivery Registers.** The Registers for 1975 were not produced for inspection. It has been brought to attention that the requirements of Section 90(2) of the Customs Act Chapter 82:01 were not being applied as there was no indication as to the disposal of numerous items recorded in the 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.

1975 - 1977

923. **Register of Applications for Drawback.** At December 1, 1978, there were 187 applications for claims for drawback totalling \$91,490 in respect of the years 1973 to 1977 which were not yet processed.

1975 - 1976

924. **Register of Applications for over entry.** At August 28, 1978, there were 1,544 applications for claims totalling \$419,414 in respect of the years 1973 to 1976 which were not yet processed.



925. **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.

1975 - 1977

926. **Licences Register and Cards.** According to the licences register and cards numerous rural and urban premises were unlicensed during the years under review which might have resulted in a substantial loss of revenue. It was drawn to the attention of the Comptroller of Customs and Excise that more frequent visits should be paid to premises to ascertain the existence of the businesses so as to ensure the prompt collection of revenue.

1975 - 1977

927. **Contravention Registers.** The registers kept to record articles detained or seized did not contain adequate information to enable audit verification of such articles either at the place of detention/seizure or at the State warehouse where the articles were subsequently sent for storage. The registers bore no evidence of check by the supervisory officer.

1975 - 1977

928. **State 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 check by the supervisory officer.

1975 - 1977

929. **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 revenue. There were cases where monthly returns were not furnished in accordance with the Consumption Tax Regulations and variation by the Comptroller of the period for the submission of the returns was not produced.

1975

930. **Overtime Register.** This register was not properly maintained. Amounts totalling \$68,353 were outstanding at December 31, 1975 in respect of overtime fees for services rendered.

931. **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 was exercised to ensure its prompt and satisfactory collection.



## 1975 - 1977

932. **Jerquing.** There were large numbers of files remaining to be jerqued at December 31, 1977.

### DEPOSITS FUND

#### Accounting Control

## 1975 - 1977

933. **Deposits Fund Accounting.** Evidence of reconciliation between the Comptroller's Deposits Accounts and records kept by the Accountant General was not seen. In the circumstances the accuracy of the accounts has not been established.

934. **Deposit Accounts.** The statement of Deposit Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:-

Year	No. of Debit Bal-ances	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 \$
1975	4	178,695,524	3	50,664	1	4,088	1	4,088
1976	1	211,370,128	2	409	1	4,088	1	4,088
1977	4	214,248,663	3	197,831	1	4,088	1	4,088

The Comptroller of Customs and Excise has been requested to explain the large debit balances on the Deposit Accounts and to state whether action was taken to clear such balances.

### GENERAL ACCOUNT

#### Accounting Control

## 1975 - 1977

935. **Collection Procedures.** The procedures relating to the collection of cash were not followed in several cases at Head Office and certain Sub-Offices. Inadequate supervisory checks over the collection of monies contributed to the non-detection of a fraud involving \$19,229.

## 1975 - 1977

936. **Controlled Forms.** The Register of Controlled Forms kept at Head Office for the period March to December, 1975 was not produced for audit. The registers

for 1976 and 1977 were not properly maintained at Head Office and at a Sub-Office. Several books of controlled forms were not produced at a Sub-Office for audit examination.

#### 1975 - 1977

937. **Imprests.** The Statement of Imprests as at the end of each financial year submitted by the Accountant General showed a debit balance on the Imprest Account as follows:-

Year	Dr. Balance \$
1975	111,397
1976	21,667
1977	93,309

In the absence of a Statement of Composition of the Standing Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$7,000 was fully accounted for at December 31, 1975. Reconciliation Statement of the Imprest Account was not seen.

#### 1975 - 1977

938. **Revenue Bank Account No. 489.** The cash book, bank statements and related documents for the years 1975 and 1976 were not produced for audit examination. There was a long delay in reconciling the bank account for 1977 and a number of outstanding items which were revealed by the bank reconciliation remained unadjusted.

#### 1975 - 1977

939. **Salaries Bank Account.** Bank Reconciliation Statements in respect of this account were not submitted for audit examination.

#### 1977

940. **Loss of Cash.** The losses of cash reported are detailed at Appendix A(1).

### STORES AND OTHER PUBLIC PROPERTY

#### Control of Stores

#### 1975 - 1977

941. **Vehicle Log Books.** Examination of vehicle log books revealed lack of supervision and control over the use of vehicles. Evidence that checks were carried out by supervisory officers was not seen in most cases. Monthly returns of fuel and lubricants were not produced for audit examination.

**1975 - 1977**

942. **Loss of Stores.** Losses of stores reported in respect of the years under review are set out at Appendix A(2).

### **GENERAL REMARKS**

943. The abovementioned observations were brought to the attention of the Comptroller of Customs and Excise after audit examination. However, the files of the Audit Department containing copies of the relevant correspondence were partially destroyed by fire at the Customs and Excise building in November, 1980.

## **INLAND REVENUE DEPARTMENT**

### **REVENUE STATEMENTS**

#### **Revenue Control**

**1975 - 1977**

944. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements and the records maintained by the Commissioner of Inland Revenue in his capacity as Principal Receiver of Revenue was not seen. A revenue account and revenue control account required to be kept by financial instructions have not been introduced. In the circumstances the accuracy of the Revenue Statements has not been established.

**1975 - 1977**

945. **Revenue Registers.** The attention of the Commissioner of Inland Revenue was drawn to the inadequacy of certain registers to furnish satisfactory information as regards the assessment and collection of revenue.

**1975 - 1977**

946. **Register of Employers' Penalties.** It was observed that payment of penalties imposed in several cases 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 in arrears at the close of each of the years under review.

**1975 - 1977**

947. **Register of Professional Fees.** The Register of Professional Fees disclosed that several professionals had not renewed their practice certificates during the financial years under review.

948. **Register of Judgments.** This register was not properly maintained and there was no evidence of check by the supervisory officer. According to the register amounts totalling \$442,741 were outstanding at 7th March, 1978 in respect of the years 1972 to 1977.

1975 – 1977

949. **Accounting for P.A.Y.E.** It was observed that a large number of employers did not submit an annual return of particulars of their employees (Form 11) as required by section 61(2) of the Income Tax Act Cap. 81:01. There were also instances where the total amounts in respect of P.A.Y.E. on the Form 11 returns submitted by certain Ministries/Departments differed from the totals shown in the records of the Inland Revenue Department.

1975 – 1977

950. **Assessments.** Apparent discrepancies in the assessment of taxpayers' liabilities were brought to the attention of the Commissioner of Inland Revenue.

1975 – 1977

951. **Objections to Assessments.** Attention was drawn to the large number of unsettled objections raised by taxpayers to assessments.

952. **Head 11 Subhead 22 – Travel Voucher Tax.** The Principal Receiver of Revenue was informed that the procedures which existed were not satisfactory to ensure that revenue in respect of travel voucher tax were duly collected and remitted by the travel agents.

1975 – 1977

953. **Head 11 Subhead 6 – Estate Duty.** The Estate Duty Register was not properly maintained. Certain unsatisfactory features in the assessment of estate duty were brought to the attention of the Commissioner of Inland Revenue. The assessments of estate duty were not always reviewed by the appropriate senior officer as required by departmental instructions. There were substantial amounts of revenue outstanding in respect of estate duty at the end of each financial year.

1975 – 1977

954. **Entertainment Tax.** The new system whereby the price of tickets sold to cinema owners would include the entertainment tax payable to Government has not yet been implemented. The unsatisfactory arrangements and lack of control over the sale of tickets to cinema owners continued in the financial years under review.

1975 - 1977

955. **Purchase Tax - Motor Vehicles.** Information in respect of the authorities for purchase tax concessions were not always recorded in the purchase tax register. There was no evidence that this register was checked by the supervisory officer.

1975 - 1977

956. **Head V - Subhead - Tolls - Soesdyke - Linden Highway and Tolls - Corentyne Highway.** Attention was drawn to certain weaknesses in the operations of the Toll Stations at the Soesdyke - Linden and Corentyne Highways. Internal control over the collection, custody and disposal of revenue was not satisfactory.

1975 - 1977

957. **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 revenues.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1975 - 1977

958. **Deposits Fund Accounting.** Evidence of reconciliation between the records of the Inland Revenue Department and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposits Fund Accounts has not been established.

1975 - 1977

959. **Deposits.** The Statement of Deposits Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:-

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 \$
1975	2	2,456	2	2,456	2	137,135	2	137,135
1976	2	2,456	2	2,456	2	137,135	2	137,135
1977	2	2,456	2	2,456	2	137,135	2	137,135

### 1975 - 1977

960. **Advances.** The Statement of Advance Accounts as at the end of each financial year submitted by the Accountant General showed the following unsatisfactory position:—

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 \$
1975	2	29,024	2	29,024	1	53,631	1	53,631
1976	2	29,024	2	29,024	1	53,631	1	53,631
1977	2	29,024	2	29,024	1	53,631	1	53,631

### GENERAL ACCOUNT

#### Accounting Control

### 1975 - 1977

961. **Collection Procedures.** It was observed that procedures for the collection and disposal of cash were not followed in certain cases. There was delay in bringing to account revenue collected by outstations and also monies received through the post.

### 1975 - 1977

962. **Controlled Forms.** The Registers of Controlled Forms were not properly maintained and a number of controlled forms were not produced for audit examination.

### 1975 - 1977

963. **Irregular Cheques.** Information was sought as to whether certain irregular cheques received from taxpayers at a Sub-Office and subsequently dishonoured by the bank, were made good by the taxpayers.

### 1975 - 1977

964. **Imprests.** The Statements of Imprests Accounts as at the end of each financial year submitted by the Accountant General showed the following debit balances:—

Year	Dr. Balance \$
1975	204,356
1976	141,916
1977	202,328
321	

In the absence of Statements of Composition of the Standing Imprests and supporting certificates it could not be determined whether the Standing Imprests of \$3,150 were properly accounted for. Reconciliation Statements of the Imprest Accounts were not seen.

1975 - 1977

965. **Loss of Cash.** The position with regard to the loss of cash reported is set out at Appendix A(1).

#### SPECIAL ACCOUNT

966. **P.A.Y.E. Refunds Bank Account No. 112.** An examination of this bank account revealed that substantial numbers of cheques were outstanding at the end of each month during the period under review and many of these had become stale. Suggestions were put forward which would have reduced the number of outstanding cheques on this account but these were not implemented. This state of affairs is very unsatisfactory. According to the bank statement the account was overdrawn on several occasions by substantial amounts.

#### STORES AND OTHER PUBLIC PROPERTY

##### Control of Stores

1975 - 1977

967. **Inventory.** An inventory of office furniture and equipment was not maintained at the Head Office of the Inland Revenue Department and was not produced at one Sub-Office.

1975 - 1977

968. **Loss of Stores.** Loss of stores reported in respect of the financial years is set out at Appendix A(2).

1977

969. **Accidents.** One accident reported in 1977 is set out at Appendix A(3).

#### OTHER ACCOUNTS

##### U.K. Department of Health and Social Security

1975 - 1977

970. **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

1975 – 1977

971. **Accounts.** The position as regards the over-issues by the United Kingdom in respect of a Research Scheme and the Commonwealth Development and Welfare Schemes has not been brought to finality.

### U.K. Government Loans

1975 – 1977

972. **Accounts.** The financial statements for the years under review in respect of certain loans received from the United Kingdom Government were not submitted for audit examination.

### Government Lotteries Control Committee

1975 – 1977

973. **Accounts.** The Annual Financial Statements for the year 1975 were examined but were returned for corrections and re-submission. The Statements for 1976 and 1977 are in the course of examination.

### New Widows and Orphans Fund

1975 – 1977

974. **Accounts.** The audited annual accounts for the years 1975 and 1976 showed the following:—

	1975	1976
Surplus for year	1,283,075 <sup>£</sup>	1,325,696*
Accumulated Fund	16,733,435	18,057,161

\*After adjustment of £2,970

The annual accounts for the year 1977 were examined but were returned for corrections and re-submission.

### Immigration Fund (Amalgamated)

1975 – 1977

975. **Accounts.** The Annual Financial Statements of the Fund for the years under review were not submitted for audit examination.



## FINANCIAL INSTITUTIONS

### Bank of Guyana

1975 - 1977

976. **Accounts.** The audited accounts for the years under review showed the following position:-

	1975 \$	1976 \$	1977 \$
Surplus for year	14,457,708	10,183,194	10,009,267
Payable to the Consolidated Fund	13,011,937	9,164,874	9,008,340
Transfer to General Reserve Fund	1,445,770	1,018,319	1,000,927
Balance on General Reserve Fund at December 31.	6,417,292	7,435,611	8,436,538

### Guyana National Co-operative Bank

1975 - 1977

977. **Accounts.** The audited accounts for the years under review showed the following position:-

	1975 \$	1976 \$	1977 \$
Surplus (Deficit) after taxation	427,104	461,264	(249,646)
Proposed Dividends	244,777	263,803	-
Transfer to General Reserve Fund	106,776	115,312	-
Transfer from General Reserve Fund	-	-	41,184
Balance of General Reserve Fund 31.12.	209,482	324,294	283,610
Accumulated Surplus (Deficit) 31.12.	126,313	208,462	-

### Guyana Agricultural Co-operative Development Bank

1975 - 1977

978. **Accounts.** The audited annual financial statements for the financial years under review showed the following:—

	1975 \$	1976 \$	1977 \$
Deficit for year	8,938	206,403	763,593
Accumulated Deficit (after adjustments)	107,387	316,182	1,085,836
Government's equity in Bank	9,472,920	10,732,140	11,074,050

### Guyana Co-operative Mortgage Finance Bank

1975 - 1977

979. **Accounts.** The audited annual financial statements of the Guyana Co-operative Mortgage Finance Bank showed the following:—

	1975 \$	1976 \$	1977 \$
Surplus for year	210,149	83,879	67,216
Accumulated Surplus 31.12. (after adjustments)	183,987	263,987	244,508
Government's equity in Bank	10,425,060	12,006,950	12,507,000

### Guyana Co-operative Insurance Service

980. The Guyana Co-operative Insurance Service was established in 1976 by an Order made by the Minister of Finance under section 15 of the Co-operative Financial Institutions Act 1976.

## 1976 – 1977

981. **Accounts.** The audited financial statements for 1976 and 1977 showed the following:—

	1976 \$	1977 \$
Net profit after taxation	325,603	278,607
Proposed Dividends	—	217,563
General Reserve	325,603	325,603
Retained Earnings	—	46,622
Government's equity in Service	1,500,000	1,600,200

### INTERNATIONAL FINANCIAL INSTITUTIONS

#### International Bank for Reconstruction and Development

#### International Development Association

#### International Finance Corporation

#### Inter-American Development Bank

982. During the period under review Guyana continued to subscribe to the share capital of the above financial institutions by payment of cash and the issue of non-negotiable interest bearing and non-interest bearing promissory notes. Information was requested in respect of Guyana's subscribed and paid up capital in these institutions

#### Caribbean Investment Corporation

983. Guyana was allocated 6,750 shares of \$100 each in the Caribbean Investment Corporation and an initial issue of 2,250 shares was subscribed for. At December 31, 1977, the paid up capital by Guyana was EC\$225,000.

#### Caribbean Development Bank

984. During the financial years under review Guyana Government continued to make payments of instalments due in respect of the callable capital of US\$6,472,000. The total paid up capital by Guyana at December 31, 1977 was US\$1,809,000.

## STATUTORY AND OTHER BODIES

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

Description	Number of Statutory and Other Bodies			Accounts audited as at 23.10.82			Organisations which did not present accounts for audit at 23.10.82 for 1975—1977		
	1975	1976	1977	1975	1976	1977	1975	1976	1977
<b>1. STATUTORY</b>									
(a) Appointed Auditor by law									
(i) Municipalities	5	5	5	5	5	5	—	—	—
(ii) District and Village Councils	55	55	55	53	54	54	2	1	1
(iii) Trade Unions	33	33	33	8	8	8	25	25	25
(iv) Trust Funds	7	7	7	2	2	2	5	5	5
(v) Fine Funds	13	13	13	3	3	2	10	10	11
(vi) Other	13	13	13	9	9	7	4	4	6
(b) Otherwise appointed Auditor									
(i) Trust Funds	6	6	6	1	1	1	5	5	5
(ii) Fine Funds	5	5	5	2	2	2	3	3	3
<b>2. OTHER BODIES</b>									
	<u>13</u>	<u>15</u>	<u>16</u>	<u>6</u>	<u>6</u>	<u>5</u>	<u>7</u>	<u>9</u>	<u>11</u>
	<u>150</u>	<u>152</u>	<u>153</u>	<u>89</u>	<u>90</u>	<u>86</u>	<u>61</u>	<u>62</u>	<u>67</u>

Some of the above organisations have not presented accounts for audit in respect of 1974 and previous years.

## ACKNOWLEDGEMENT

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

*R. P. Farnam, A.A.  
Auditor General*

*OFFICE OF THE AUDITOR GENERAL,  
121 Parade Street,  
Kingston,  
Georgetown,  
Guyana.*

*November 30, 1982.*

APPENDIX A  
SUMMARY ON LOSSES REPORTED - 1975  
(1) LOSSES OF CASH

MINISTRY/DEPARTMENT	AMOUNT
Losses of Cash	\$
Judiciary	566.72
Deeds Registry	1,317.30
Home Affairs	9,533.54
Agriculture	32,196.69
Energy & Natural Resources	5,380.33
Education & Social Development	10,376.09
	<u>58,870.67</u>

JUDICIARY

APPENDIX A

(1) Losses of Cash Reported - 1975

Description	Amount	Remarks
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JUDICIARY

MAGISTRATES

	\$	
Simple Larceny by a Legal Clerk of Clerk of Courts Office	90.00	Not Settled
Former Class I Clerk - Indebtedness to Government	476.72	- do -
	<u>566.72</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
§		
<b>DEEDS REGISTRY</b>		
<b>SUB-REGISTRY</b>		
<b>SUB-REGISTRY - NEW AMSTERDAM</b>		
Larceny by Public Officer	1,317.30	Not Settled
	<u>1,317.30</u>	
<b>MINISTRY OF HOME AFFAIRS</b>		
Allegedly Larceny at the Special Constabulary Headquarters, Eve Leary	9,357.44	Not yet Settled
Loss of Cash at Providence Police Station	176.10	- do -
	<u>9,533.54</u>	
<b>MINISTRY OF AGRICULTURE</b>		
Loss of Cash from Port Kaituma Ration Store	746.78	Written Off
Larceny from Community Farm at Port Kaituma	55.00	Not yet settled
Loss of Cash by Larceny	9,999.76	Not yet settled
Larceny of Cash	2,548.78	Not yet settled
Loss of cash by fraud, committed at Matthew's Ridge, North West District	108.39	Full restitution made and matter closed
Loss by overpayment during March, 1975	177.00	Not yet settled
Larceny committed by Surveyor	17,530.98	Not yet settled
One (1) Minor Loss	30.00	
	<u>31,196.69</u>	
<b>MINISTRY OF ENERGY AND NATURAL RESOURCES</b>		
Missing Bank of Guyana Cheques Nos. Nos. 557199 - 557200	5,380.33	Not settled
	<u>5,380.33</u>	
<b>MINISTRY OF EDUCATION AND SOCIAL DEVELOPMENT</b>		
Salary for Teacher	1,054.89	Not yet settled
Alleged Larceny of cash and cheques	5,483.06	Not yet settled
Overpayment of salary to a teacher attached to Annandale Government School	177.14	Not yet settled
Loss of twenty-six (26) N.I.S. cards with cancelled stamps at East Ruimsveldt Government School	3,620.00	Not yet settled
Two (2) Minor Losses	41.00	
	<u>10,376.09</u>	

**APPENDIX A**  
**SUMMARY ON LOSSES REPORTED — 1976**  
**(1) LOSSES OF CASH**

MINISTRY/DEPARTMENT	AMOUNT
<b>Losses of Cash</b>	
Judiciary	17,606.23
Office of the Prime Minister	6,479.15
Information and Culture	846.45
Agriculture	45,501.28
Economic Development	549.15
Education	1,127.25
Finance	450.00
	<u>72,659.61</u>

**APPENDIX A**  
**(1) Losses of Cash Reported — 1976**

Description	Amount	Remarks
<b>JUDICIARY</b>		
Supreme Court		
\$		
Larceny by Public Officer — Magistrates Office — Suddie	16,150.00	Not settled
Missing Cheques	1,456.23	— do —
	<u>17,606.23</u>	
<b>OFFICE OF THE PRIME MINISTER</b>		
Larceny at Guyana National Service	6,479.15	Not yet settled
	<u>6,479.15</u>	
<b>MINISTRY OF INFORMATION AND CULTURE</b>		
Loss of two (2) Salary Cheques	846.45	Not settled
	<u>846.45</u>	
<b>MINISTRY OF AGRICULTURE</b>		
Loss of cash from the Ministry of Agriculture, Head Office	35,000.00	Not yet settled
Loss of cash from Hydraulics Division, Vreed-en-Hoop	2,098.55	Not yet settled
Loss of cash from Hydraulics Division, West Demerara	110.00	Not yet settled
Loss of cash from desk drawer at Livestock Farm, Mon Repos	352.88	Not yet settled
Loss of cash from Soesdyke/Linden Land Development DProject	350.64	Not yet settled
Loss of cash from Guyana Airways Cor- poration Office, Mutchew's Ridge during 1976	6,384.21	Not yet settled
Loss of cash from a canister at Weldaad Police Station	1,000.00	Closed
	<u>45,501.28</u>	
	231	



**APPENDIX A**  
**(1) Losses of Cash Reported - 1976**

**MINISTRY OF ECONOMIC DEVELOPMENT**

Lost Cheques 549.15 Not settled

**MINISTRY OF EDUCATION**

Break and enter and larceny of cash at No. 50 Government School	120.00 Not yet settled
Loss of cash for teachers and cleaners of the Sea View Nursery School	1,098.60 Not yet settled
Loss of salary for a teacher attached to Monkey Mountain Government School	208.75 Not yet settled
	<u>1,427.35</u>

**MINISTRY OF FINANCE**

Suspected fraud committed on the Receipts and Payments Section	450.00 Closed
	<u>450.00</u>

**APPENDIX A**  
**SUMMARY ON LOSSES REPORTED - 1977**  
**(1) LOSSES OF CASH**

MINISTRY/DEPARTMENT	AMOUNT
<b>Losses of Cash</b>	
Public Prosecutions	971.40
Office of the Prime Minister	22,856.46
Information and Culture	230.07
Public Prosecutions	971.40
Office of the Prime Minister	22,856.46
Information and Culture	230.07
Home Affairs	5,947.17
Agriculture	93,811.64
Energy and Natural Resources	291.98
Education	34,651.31
Finance	5,210.00
Customs and Excise	20,573.91
	<u>184,555.94</u>

**APPENDIX A**  
**(1) Losses of Cash Reported - 1977**

Description	Amount	Remarks
<b>PUBLIC PROSECUTIONS</b>		
<b>\$</b>		
Loss of Public Money	971.40	Not settled
<b>OFFICE OF THE PRIME MINISTER</b>		
Conspiracy to Defraud Guyana National Service Filling Station	—	Amount not stated
Falsification of Accounts — Guyana Defence Force	—	Amount not stated
Larceny by a member of the Guyana Defence Force	22,856.46	Not yet settled
	<u>22,856.46</u>	
<b>MINISTRY OF INFORMATION AND CULTURE</b>		
Stock Verification, Uityugt Sports Centre	239.07	Not settled
<b>MINISTRY OF HOME AFFAIRS</b>		
Alleged Larceny of cash committed by a Public Officer from the Safe at Albert-town Police Station	5,947.17	Not yet settled
	<u>5,947.17</u>	
<b>MINISTRY OF AGRICULTURE</b>		
Forged Vouchers	2,585.07	Not yet settled
Larceny of Government Funds	728.00	Matter closed. Full amount recovered from Officer
Loss of cash from Surveyor's Imprest	209.00	Not yet settled
Overpayment of Public Funds	359.81	Matter closed. Full amount recovered from Officer
Loss through irregularities in hire of Hymac to private parties	1,840.00	Not yet settled
Payment of an Officer's Scale 'A' travelling without authority	9,613.19	Not yet settled
Apparent fraud committed on the Ministry of Agriculture	75,000.00	Not yet settled
Loss through irregularities in hire of Hymac to private parties	2,240.00	Not yet settled
27 Minor Losses of Cash	1,186.77	
	<u>93,811.64</u>	
<b>MINISTRY OF ENERGY AND NATURAL RESOURCES</b>		
Suspected misappropriation of Government Revenue, Forest Department	294.98	Not settled
	<u>294.98</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION</b>		
Fraud involving three (3) Bank Cheques from Account No. 203	30,963.00	Not yet settled
Loss of Teachers' salaries at Martindale Government School	938.20	- do -
Suspected fraud at Johanna Cecilia Community High School	2,550.11	- do -
Obtaining money on forged instruments	200.00	Officer fined \$250.00, Not yet settled
	<u>34,651.31</u>	

**MINISTRY OF FINANCE**

Apparent irregularity committed on the Account General's Department	5,210.00	Not settled
	<u>5,210.00</u>	

**CUSTOMS AND EXCISE DEPARTMENT**

Loss of cash and cheques at Accounts Branch on 13.1.77	1,345.12	Settled, Amount made good
Perpetration of fraud by Assistant Cashier between November 1977 and March 1978	19,228.79	Not settled, Matter in Court
	<u>20,573.91</u>	

**APPENDIX A  
SUMMARY OF LOSSES REPORTED - 1975  
(2) LOSSES OF STORES**

MINISTRY/DEPARTMENT	AMOUNT
<b>Losses of Stores</b>	
Office of the Prime Minister	1,016.00
Information and Culture	6,476.60
Home Affairs	1,804.74
Agriculture	29,689.88
Energy and Natural Resources	2,749.96
Economic Development	1,608.00
Regional Development	104.50
Works	137,284.74
Education	31,964.32
	<u>212,698.74</u>

**APPENDIX A**

**(2) Losses of Stores Reported - 1975**

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Loss of 28 blankets by G.N.S. at Stanleytown Wharf, New Amsterdam	165.00	Written off
Simple Larceny of 1 Cassette Tape Recorder Office of the Youth Organiser at Brickdam and Sandall Place	350.00	Not yet settled
Larceny of one battery and car tyre from Transport Section, G.N.S.	191.00	Written off
Larceny of one Front End Loader Horn, G.N.S. Secretariat	300.00	Written off
	<u>1,016.00</u>	
<b>MINISTRY OF INFORMATION AND CULTURE</b>		
Report on Loss of Items	137.20	Not settled
Loss of one (1) spare wheel from Station Waggon PAA 6206	144.40	Written off inventory
Loss of one (1) small jack from Land Rover PAA 3560	80.00	Officer surcharged \$40.00. Written off inventory
Loss of one (1) Royal Typewriter from the Photographic Section	550.00	Not settled
Loss of one (1) jack and handle from vehicle PAA 156	65.00	Settled
Report on loss of parts from vehicle PZ 2820	4,000.00	do
	<u>6,476.60</u>	
<b>MINISTRY OF HOME AFFAIRS</b>		
Loss of 40 lbs. beef and 30 lbs. pork at New Amsterdam Prison	132.00	Written off
Loss of (a) one calf and (b) one Ram at Mazaruni Prison	86.80	Not yet settled
Damage to one steering wheel of Police Boat, Berbice	100.00	Written off
Loss of items of kit by Fireman	384.34	Not yet settled
Simple Larceny of 1 Cap badge and 2 pairs of Regulation Boots	61.34	Written off
Loss of 1 Hydraulic Jack from Water Tender No. 7 at Central Fire Station	84.00	Fireman surcharged \$75.00
Loss of one .38 revolver and 5 rounds .38 ammunition from Orinduik Police Station	124.21	Officer surcharged \$50.00, balance written off
Loss of 3 pigs	80.80	Written off
Loss of 1 sow No. 772	131.00	Written off
Loss of items of kit by a Fireman	62.00	Not yet settled
Loss of one four months pig	65.00	Written off
Loss of one 640 x 14 wheel complete with rim, tyre and tube from GAA 4091, Central Fire Station	120.00	Not yet settled
Break and enter and Larceny committed on the Prison Officers Sports Club	259.68	Not yet settled
Stock Verification - Mazaruni Prison Store	113.77	Not yet settled
	<u>1,804.74</u>	
	235	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE</b>		
Loss of 150 sacks of cement from lorry GAA 5420 of the Georgetown Sea Defence Project	1,080.00	Not yet settled
*Shortages as a result of Stock verification — Wauna/Yarakita L.D.S.	901.24	Written off
Loss of one Falks W-2 Table Model Oil Store during 1975	78.00	Written off
Loss of stores discovered through Stock Verification carried out at Whim Stones	165.03	Not yet settled
Losses at Ration Store at Port Kaituma NWD	1,286.12	Not yet settled
Loss of four lengths of Greenheart wood from Benah	200.00	Not yet settled
Loss of soap, air freshner etc. from Ministry of Agriculture Stores	60.29	Charged to Public Funds
Loss of one electric fan from Lusignan Hydraulics Division	75.00	Written off
Loss of livestock at Livestock Farm, Mon Repos for February, 1975	78.00	Written off
Loss of tool kit and four mats from Ministry's compound	100.00	Officer surcharged the full amount
Loss by break and enter committed at Pouderoyen Stores	292.00	Written off
Loss of one Good Enough water pump from Zeelugt Job Site	530.10	Two officers surcharged \$100.00 each. Balance written off
Loss of stores from Victoria Stores	432.82	Written off
Loss of machinery spares and utility stores at Georgetown Sea Defence Project	3,403.35	Written off
Loss of tools from Bulldozer TD15 at Lusignan/Enmore Workshop	106.17	Written off
Loss of one 12-V battery from Dragline at Onverwagt	86.00	Officer surcharged full amount
Loss of nine sacks (sandbags) from Georgetown Sea Defence Project	270.00	Written off
Break and enter and larceny committed on a caravan at Tuschen	704.10	Written off
Loss of side plate of No. 65 Roadside Winch at Hydraulics Division — Corentyne	150.00	Written off
Loss of one Evinrude Outboard engine at Ministry of Agriculture — Charity Division	1,500.00	Written off
Loss of one starter from lorry, GAA 2291 at Anna Regina Hydraulics	100.00	Not yet settled
Loss of one pocket dictaphone from Hydraulics Division, Kingston	200.00	Written off
Loss of tools from Georgetown Sea Defence Project	3,649.31	Not yet settled
Loss of two metal jerry cans of five gallons gasoline and one plastic jerry can from Land Rover PAA 7644	68.60	Written off
Loss of two 13-plate Lucas Batteries from truck GAA 3678	234.00	Written off
Loss of one 12-Volt battery and one complete spare wheel from lorry GR486	650.00	Written off
	236	

## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE (CONT'D)</b>		
Loss of spare wheel, jack and lug spanner from car PA A 6839	220.00	Written off
Larceny of one lorry starter from Agriculture - Roads Division at Lima Sea Defence Site	100.00	Not yet settled
Loss of nine rolls of barbed wire from the Livestock Farm, Mon Repos	152.10	Written off
Loss of eight bags of blackeye peas from Mon Repos	600.00	Not yet settled
Simple Larceny of one generator from Matthew's Ridge/Port Kaituma Agriculture Complex	124.00	Not yet settled
Loss of one fan from Mon Repos Central Agriculture Station	235.00	Written off
Loss of one fan and a quantity of drugs at Livestock Farm, Mon Repos	780.74	Written off
Loss of 72 lbs. eschallot from Field 17, Central Agricultural Station	216.00	Not yet settled
Loss of a quantity of mechanical tools from Coastlands Project	100.00	Not yet settled
Loss of one 12-V battery from Lorry GAA 6464	120.00	Amount recovered and matter closed
Loss of twenty sandbags from Georgetown Sea Defence Project	308.16	Articles recovered and matter closed
Loss of sandbags, tools, etc. by larceny committed on Georgetown Sea Defence	505.47	Written off
Loss of Chain Link Mesh from Ebini Livestock Farm	138.00	Mesh recovered, Matter closed
Loss of one 12-v, 9-plate Exide battery from tractor 6985	66.00	Written off
Break and enter and larceny committed on store-room at Matthew's Ridge, Pakera	57.40	Written off
Larceny of one 12-V starter from the Ministry	861.80	Written off
Loss of articles from Annexe Store, Matthew's Ridge	3,062.34	Not yet settled
Loss of 414' 7/8" wire rope from Georgetown Sea Defence Project	894.24	Written off
Loss of one carbon Lab. Equipment from Central Agricultural Station	2,131.00	Not yet settled
Larceny of one scale from Nisimes Compound	170.00	Not yet settled
Loss of ten gallons white paint from Central Horticultural Station, Tinehri	150.00	Written off
Loss of two pairs sheet-piles from Dunkeld, Essequibo	1,161.30	Not yet settled
Loss of 210 feet wire rope from Brighton Waterside, Corentyne	450.00	Not yet settled
Loss of one battery from Georgetown		

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE (CONT'D)</b>		
Sea Defence Project	Not stated	Not yet settled
Loss of nine sacks cement from Georgetown Sea Defence Project	63.00	Closed
Loss resulting from damage to Sluice Operator's shed at No. 65 Road Sluice, Benab	50.00	Written off
Loss of one calf from Matthew's Ridge	80.00	Written off
21 Minor Losses	513.20	
	<u>29,589.88</u>	

**MINISTRY OF ENERGY AND NATURAL RESOURCES**

Missing Stores — Geological Department, Barbies	54.88	Not settled
Break and enter and larceny of Archimedes Outboard Engine No. 0510639 — Arawai Forest Station — Essequibo	450.00	Written off
Loss of (one) 1 — 6H.P. Johnson Outboard Engine Serial No. 29348, 2 fuel tanks (1 spares, 2 keys for Lalipa Automatic Gauge and one (1) Gauge Yearly Book ) — Hydropower Division	664.00	Written off inventory
Stores on Loan — Geological Surveys and Mines Department	425.00	Written off
Alleged break and enter and larceny — Herbee Mining Enterprise, Everton	400.00	Not settled
Loss of one (1) Fan and one (1) Jack from Land Rover PAA 1656 — Forest Department, Kingston	115.00	Written off inventory
Loss of one (1) Acetylene Torch Head — Central Engineering Workshop — Kingston, Georgetown	90.00	Written off
Loss of Stores — Honey Camp Exhibition — 1st Field Season, Geological Surveys and Mines Department	115.90	Written off inventory
Eleven (11) minor losses of stores under \$50.00, each totalling	435.23	
	<u>2,749.96</u>	

**MINISTRY OF ECONOMIC DEVELOPMENT**

Break and enter and larceny committed on the Office of the People's National Congress and Ministry of Economic Development	1,508.00	Not settled
Loss of one (1) Nu-Swift Fire Extinguisher	100.00	Closed
	<u>1,608.88</u>	

**MINISTRY OF REGIONAL DEVELOPMENT**

Loss of Polyurethane, Polish, Coal, Tar and Hardware	100.60	Not settled
	<u>238</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS</b>		
Shortage of Toilet Paper	89.76	Not yet settled
Alleged larceny of one (100 ft.) Tape	60.00	do
Fraudulent Conversion of 5,000 Lbs. ft. galvanised pipes	3,200.00	do
Loss of one (1) Acetylene Cylinder with Gas	134.94	Written off. Matter closed
Simple larceny of one (1) Theodolite	980.00	Not yet settled
Simple larceny of one (1) Tarpaulin	753.25	do
Loss of one (1) Cordless Battery Wall-Clock	90.00	Written off inventory. Matter closed
Loss of one (1) Crankshaft for McCulloch Chain Saw	110.76	Written off. Matter closed
Loss of 159 Corrugated Zinc Sheets	1,165.00	do
Fraudulent Conversion of 3,708' x 7/036 Cable uplifted from M.W.H. Aided Self-help Store	1,334.88	Not yet settled
Shortage of 23 1/4 Dozen Wood Screws (3/4")	—	do
Loss of one (1) Electrolux Refrigerator	—	Not yet settled
Obtaining goods upon forged instrument	2,240.00	do
Larceny of 7 gallons of paint	140.00	do
Larceny of 44 steel rods	306.34	Steel rods returned to Ministry. Matter closed
Loss of one (1) Bateau Boat approximately 24' in length	200.00	Not yet settled
Loss of one 2-volt Battery	85.00	Written off
Break and enter and larceny of 95 Iron Cast pipes	865.20	Not yet settled
Larceny of two Motor Lorry wheels cylinders and one Booster Cover	60.00	do
Loss of a quantity of electrical fittings, galvanised pipes and 60 rolls of electrical cable	16,265.02	do
Larceny of one Power Saw	1,500.00	do
Larceny of one Lorry Tyre	150.00	do
Loss of one Compressor	600.00	do
Loss of two (2) N.C.R. Adding Machines	551.26	do
Larceny of one leatherette seat from Motor Vehicle P 9736	65.00	Seat recovered. Matter not yet settled
Larceny of a Crown Gear and one Pinion	1,600.00	Written off
Larceny of one Lorry Tyre	150.00	Not yet settled
Loss of 134 gallons of paint; 1 toilet bowl; 4 toilet covers; 4 rolls P.V.C. Cable	2,510.88	Matter closed
Loss of one (1) 2" Goodenough Petrol Water Pump	589.00	Not yet settled
Loss of one Exide Battery	90.00	Not yet settled
Loss of six hundred and three (603) sheets of Beta Board	2,341.80	Not yet settled
Loss of Survey Equipment, etc.	6,513.50	do
Loss of sixteen (16) 1 gallon tins of Berger Paint	320.00	do
Loss of 130 gallons Berger Paint	2,210.00	Not yet settled
Loss of one Complete Telephone	107.00	do
Larceny of 37 sacks of cement	268.25	do
Loss of sheet piles	1,161.30	do



APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Larceny committed on the Store-room of Tucker Self-help Group: Loss of 134 gallons paint, one toilet bowl, four toilet seat covers and one sink	3,340.37	do
Loss of 135 — (9" x 9") Tiles	54.00	Written off. Matter closed
Loss of 44 coils of Adhesive Tapes	90.30	do
Loss of 3 lengths (3/4") Galvanised pipes	57.00	do
Loss of one (1) Tarpaulin	385.25	Not yet settled
Loss of New Spare Parts	4,396.49	do
Loss of keys and notes from Govern- ment Bond	8,490.99	do
Loss of Refrigerator Motor	300.00	do
Loss of one (1) Westing House Air Compressor	600.00	Written off. Matter closed
Loss of one (100ft.) Tape	60.00	do
Damage to one unpacked truck and loss of components	300.00	do
Loss of one adding machine, one type- writer and 2 desk fans	1,185.00	Not yet settled
Falsification of C.R.I.V. No. 007274 to defraud the Government of Guyana	4,795.39	do
Loss of two (2) boxes of tinman's solder	869.12	Written off
Larceny of one Power Saw	795.00	Power Saw recovered. Matter closed
Larceny of seven (7) gallons of paint	140.00	Not yet settled
Loss of lorry parts — 1 Bell Housing, 2 Hub Complete with wheels, 1 fuel lift pump, one crankshaft assembly, one radiator	4,787.00	Not yet settled
Loss of items bought for Commonwealth Finance Mins. Conference	807.80	Written off. Matter closed
Loss of 89 Tricycle 2" Padlocks; 135 Tricycle (2 1/2") Padlocks	1,899.23	Written off. Officer surcharged \$639.08, Matter appealed. Awaiting final decision
Irregularity in the procurement of scrap lead by the Supply Division	224.00	Officer surcharged \$224.00, Full sur- charge recovered
Larceny of tools, steel cutter and sledge hammer	75.00	Not yet settled
40 rolls of Friction Tape	50.40	do
Larceny of six (6) tons of steel rods	—	do
Larceny of sixteen (16) one gallon tins of Berger Paint	320.00	Officer surcharged \$240.00 Surcharge recovered
Loss of 2,082 gallons of gas and 103 gallons of high octane	4,151.06	Not yet settled
Loss of paint and putty from a store-room at Mahaica Hospital	298.00	Written off. Matter closed
Larceny of one battery from Motor Car GUY 14	100.00	do
Loss of one screw type jack, handle and one spanner	98.90	Items written off inventory. Matter closed
Larceny of one Theodolite from Hydrometeorological store	1,500.00	Not yet settled
Larceny of one Generator and one starter	600.00	Items written off inventory. Matter closed
Loss of one Hand Set Radio	2,009.83	do
Loss of one New Dynamo No. 22791	107.92	do
Loss of one (1) Center Finder, 1 Drill Chuck and 1 Verner Protractor with rule	204.50	do
	240	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Loss of twelve (12) Yale Padlocks	144.00	Written off. Matter closed
Larceny of Wire Rops from Goed Intent	300.00	Not yet settled
Loss of shot gun, Honda generator, Jerry cans, etc.	615.00	Written off. Matter closed
Larceny of Electric Calculator	1,000.00	Items written off inventory. Matter closed
Alleged swapping of Crankshaft, Rebuild Workshop store	1,055.72	Not yet settled
Larceny of one Evinrude Outboard Engine	1,400.00	do
Loss of one Hermes Typewriter No. 1201 HT 500 D x 2	835.00	do
Loss of tools and equipment	7,000.00	do
Loss of one Hymac Lamp	140.00	Officer surcharged \$70.00
Loss of ten (10) shovels	71.30	Written off. Matter closed
Loss of 120 steel rods (a)	800.00	(a) Matter closed
Loss of steel rods (b)	1,600.00	(b) Written off. Matter closed
Loss of Electrical equipment	1,186.60	Written off. Matter closed
Loss of two (2) Sheets 4" Thick Sponge	104.00	do
Loss of 1 fuel pump, alternator and starter from Truck GAA 4321	730.00	Not yet settled
Loss of one (7 ton) Jack from lorry GAA 7339	140.00	Written off. Matter closed
Loss of one Compressor	498.98	Not yet settled
Loss of two 1000 x 15 Tyres; 2 Electric Fans and 4 Radiators	3,132.00	Not yet settled
Loss of 522 Bulbs	286.85	Written off as a charge to Public Funds. Matter closed
Loss of Plumbing Fittings	433.34	Not yet settled
Loss of Plumbing materials from Vreed-en-Hoop West Demerara	984.00	Written off as charge against Public Funds. Matter closed
Loss of two-12 volts Batteries and 600ft. of 5/8" Wire Rope.	1,274.00	Not yet settled
Loss of one (1) Complete Stock and Dye, 1-14" Pipe Wrench, 3 sets of Cutter, one 12" Crescent, 1 chain dice, one 18" Pin, one Claw hammer	500.00	Not yet settled
Loss of one Electric Motor and Water Pump	400.00	Written off. Matter closed
Loss of Equipment	758.84	Not yet settled
Falsification of C.P.I.V.'s in order to defraud the Government of Guyana of Stores	4,796.33	do
Larceny of one starter and generator from West Demerara Road Project	434.00	do
Loss of Wolf 1/2 R.P. Sanding Machine	145.00	do
Loss of 11,912 ft. B.M. Lumber from M.W.T., Maharuma, North West Region	8,246.05	\$4,123.02 refunded by T. & H.D. Matter not yet settled
Loss of 16 gallons paint from New Overseer Quarters, Vryman's Eryen	320.00	Not yet settled
Loss of one battery from concrete mixer	80.00	Not yet settled
Loss of 50 gallons gasoline from Rebuild Workshop	55.00	do
Loss of one (1) Toilet Bowl	58.00	Written off. Matter closed

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Loss of tools, steel cutter and sledge hammer	82.24	Matter closed
Loss of one (1) 12-V generator and regulator from Land Rover PZ 572	75.00	Written off, Matter closed
Loss of one (1) Acetylene Cylinder No. 5065	95.00	Not yet settled
Loss of paint at Ithaca Government Sch.	202.50	Written off, Matter closed
Loss of two lens and bulbs, 2 wiper blades	60.00	Written off, Matter closed
Loss of one (1) Theodolite	2,500.00	Articles recovered
Loss of one (1) drum containing 32 gallons gasoline at Kamarang	72.64	Written off
Loss of two lorry wheel cylinder and one booster cover	60.00	Not yet settled
Loss of 45 gallons of fuel by leakage at Wakenaam Stores	87.98	Not yet settled
Loss of one battery from Motor car GUY 14	100.00	Not yet settled
Loss of five (5) parcels containing Retendex cream from Parcels Branch G.P.O.	1,872.00	do
Loss of 135 tiles from Jurors' Quarters, Suddie	54.00	do
Loss of one (1)-21" Balahoo	50.00	Written off inventory, Matter closed
45 Minor Losses totalling	1,047.74	
	<u>137,264.74</u>	

**MINISTRY OF EDUCATION**

Larceny of and damage to School Furniture lodged at Dolphin Government School	84.30	Written off
Break and enter and larceny of articles at Georgetown Home of Economics Centre	976.73	Written off
Break and enter and larceny of articles at Lancaster Government School	1,276.80	do
Theft of one (1) pig at Essequibo Boys School	65.00	do
Break and enter and larceny of articles at Reliance Hindu School	197.54	do
Break and enter and larceny of articles at Fort Ordinance Government School	288.50	do
Simple larceny of one W.C. Sink at Overweening Government Secondary School	85.00	Not yet settled
Break and enter and larceny of articles at Christianburg Government School	733.10	Written off
Break and enter and larceny of nine (9) fowls and other articles at Rosignol Government Primary School	76.00	do
Break and enter and larceny of ten (10) forks at Wales Government School	320.00	do
Larceny of articles at No. 56 Government School	53.20	Not yet settled
	242	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Simple larceny of agricultural implements at Bush Lot Government Secondary School	57.50	Not yet settled
Break and enter and larceny of articles at Buxton Handicraft Centre	69.00	Written off
Break and enter and larceny of tools at Fellowship Industrial Arts Centre	430.26	Written off
Simple larceny of school books at Blairmont Government School	592.00	Written off
Break and enter and larceny of exercise books and garden forks at Wales Government School	105.00	Written off
Break and enter and larceny of articles at Bohemia Government School	177.16	do
Break and enter and larceny of articles at Fort Ordinance Government School	332.76	do
Larceny of articles at No. 56 Government School	91.00	do
Break and enter and larceny of articles at Latchmansingh Government School	132.70	do
Break and enter and larceny of articles at Houston Government School	150.00	do
Malicious damage to property at Overweening Government Secondary School	200.00	Closed
Break and enter and larceny of articles at Skaldon Line Path Government School	395.30	Written off
Break and enter and larceny of articles at Fort Ordinance School	60.00	Not yet settled
Break and enter and larceny of articles at Cropper Government School	613.32	Written off
Break and enter and larceny of articles at Enterprise Government School	53.60	Written off
Larceny of cooking utensils at Manchester Government School	149.63	Written off
Break and enter and larceny of five (5) sitting chairs at Mibikuri Government School	75.00	Not yet settled
Break and enter and larceny of articles at Friendship Government School	648.00	Written off
Break and enter and larceny of articles at Ministry of Education — Berbee Branch	342.00	do
Larceny of one (1) water pump at Pyrish Congregational School	60.00	do
Simple larceny of tools at New Amsterdam Technical Institute	527.41	Not yet settled
Break and enter and larceny of articles at Lancaster Government School	2,189.89	Written off
	243	

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF EDUCATION CONT'D		
Break and enter and larceny of two (2) electric irons from Teachers Training College	66.00	do
Break and enter and larceny of articles at Clonbrook Government School	192.17	do
Break and enter and larceny of articles at Lesbeholden Government School	194.00	Not yet settled
Larceny of tools at No. 29 Government School	473.58	Written off
Break and enter and larceny of articles at Lusignan Government School	238.32	do
Loss of articles for Jacklow Government School	251.76	do
Break and enter and larceny of articles at Ruimveldt Government School	559.30	do
Break and enter and larceny of articles at North Ruimveldt Secondary School	5,269.00	Not yet settled
Damage to furniture at Mibikuri Government School	502.00	Written off
Break and enter and larceny of articles at Blairmont Government School	175.00	Not yet settled
Larceny of articles at Kawal Government School	136.00	Written off
Loss of one (1) transformer at Bladen Hall Multilateral School	150.00	Written off
Larceny of articles at Annandale Secondary School	241.00	do
Break and enter and larceny of articles at Bath Government School	115.00	Not yet settled
Break and enter and larceny of tools and equipment at Kingston Industrial Arts Centre	798.00	Written off
Simple larceny of one (1) electric water pump at Anna Regina Secondary School	180.00	Not yet settled
Break and enter and larceny of articles at Ruimveldt Government School	273.25	Written off
Break and enter and larceny of articles at Ruimveldt Government School	162.50	Written off
Larceny of one (1) hand pump at Betsy Ground Lutheran School	Not stated	Not yet settled
Break and enter and larceny of articles at Church of Scotland School, Rose Hall	365.40	Written off
Break and enter and larceny of articles at Rose Hall Town Scots Sch.	63.15	Not yet settled

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF EDUCATION (CONT'D)		
Break and enter and larceny of articles at Rose Hall Church of Scots School	99.84	Not yet settled
Break and enter and larceny of articles at Cumberland Methodist School	843.04	Written off
Break and enter and larceny of and damage to articles at Ascension Lutheran School	75.00	Written off
Break and enter and larceny of articles, New Amsterdam Congregational School	Not stated	Not yet settled
Break and enter and larceny of articles at St. Patrick Anglican School	425.00	Not yet settled
Break and enter and larceny of articles at Sheet Anchor Anglican School	597.50	Written off
Larceny of articles at St. Cyril's Anglican School	51.36	Written off
Break and enter and larceny of articles at Skeldon Scots School	288.89	Not yet settled
Break and enter and larceny at St. Phillips Anglican School	291.22	do
Break and enter and larceny of articles at St. Patrick Anglican School	425.00	Written off
Larceny of articles at Wellington Park Church of Scotland School	96.23	Written off
Damage to articles at St. Francis Xavier R.C. School	97.00	do
Larceny of two (2) work vices from St. Joseph Anglican School	76.00	Not yet settled
Break and enter and larceny of articles at St. Swithin's Anglican School	267.15	Closed
Break and enter and larceny of articles at Rose Hall Scots School	345.59	Written off
Break and enter and larceny of articles at Skeldon Scots School	310.08	do
Break and enter and larceny of articles at Skeldon Scots School	337.58	do
Break and enter and larceny of a quantity of carpentry tools at St. Mark's Anglican School	337.50	do
Break and enter and larceny of articles at Buxton Congregational School	184.25	Not yet settled
Stolen articles from Mt. Olivet Lutheran School	71.60	do
Larceny of one (1) radio at St. Vincent Anglican School	180.00	do
Larceny of articles at St. Sidwell's Anglican School	52.43	Written off
Loss of sundry articles at Golden Grove Methodist School	52.03	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF EDUCATION (CONT'D)		
Break and enter and larceny of a quantity of sewing materials at Auchlyne Church of Scots School	553.85	Not yet settled
Break and enter and larceny of articles at St. Stephen's Church of Scotland	180.00	Not yet settled
Larceny of one (1) Typewriter from the home of H. M. St. John's Anglican School	800.00	Written off
Break and enter and larceny of articles at St. Phillips Anglican School	540.45	Not yet settled
Break and enter and larceny of articles at Auchlyne Church of Scots School	243.26	Written off
Break and enter and larceny of articles at Smith's Church Congregational School	544.28	Written off
Break and enter and larceny of articles at St. Philip's School	540.45	Not yet settled
Break and enter and larceny of articles at St. George's Anglican School	80.00	Written off
Loss of articles at St. Stephen's Church of Scotland School	382.55	Written off
35 Minor Losses	792.91	
	<u>31,964.32</u>	

APPENDIX A  
SUMMARY OF LOSSES REPORTED - 1976  
(2) LOSSES OF STORES

MINISTRY/DEPARTMENT	AMOUNT
Losses of Stores	
Office of the Prime Minister	160.00
Information	13,992.71
Home Affairs	5,984.00
Agriculture	74,415.76
Energy and Natural Resources	16,060.32
Economic Development	2,580.00
Works	170,633.32
Education	61,988.36
	<u>335,764.47</u>

## APPENDIX A

### (2) Losses of Stores Reported — 1976

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Larceny of 2-12 volts batteries committed at Guyana National Service Secretariat, Regent Street, Georgetown	160.00	Written off
	160.00	
<b>MINISTRY OF INFORMATION</b>		
Loss of two (2) Model TC 800 B Sony Tape Recorder	1,000.00	Not settled
Report of Loss of one (1) set of Acetylene Equipment — Mechanical Workshop	916.71	Closed
Report of loss of one (1) Tape Recorder and one (1) Microphone	2,636.00	Not settled
Simple larceny of one (1) Roll of Chain Link Fencing	270.00	Closed
Report on loss of six (6) Shure microphones — storeroom of the Mobile Films Unit	1,800.00	Closed
Loss of 94 tins of Paint and three (3) Rolls of Wire	2,070.00	Not settled
Loss of one (1) Sanding Machine	300.00	Closed
Alleged break and enter and larceny	4,500.00	Not settled
Report on Loss of one (1) Acetylene Welding Equipment	500.00	Written off
	13,992.71	
<b>MINISTRY OF HOME AFFAIRS</b>		
Loss of a Pollex Boat at Enachu	500.00	Written off
Loss of one Sanding Machine	250.00	Not yet settled
Loss of two shotguns and 15 rounds of ammunition	107.50	Written off
Loss of 233 pints of Lubricating Oil	193.39	do
Annual Stock Verification — Timehri Fire Station	1,360.93	do
Simple larceny of fireman's kit at New Amsterdam Fire Station	337.84	Matter closed
Loss of diving suit and equipment at Mazaruni Prison	339.05	Written off
Stock Verification — Georgetown Prison Store	459.98	Not yet settled
Loss of one Astra Pistol and seven rounds of .25 bullets	300.50	Written off
Death of one cow at New Amsterdam Prison	225.00	Written off stores ledger
Loss of a bull calf	168.00	Written off
Loss of a heifer (cow)	392.00	Written off
Loss of 43 bags of pig feed through the sinking of a barge	621.81	Written off stock ledger
Loss of spare wheel from ambulance FAA 5587 at Central Fire Station, Georgetown	204.00	Officer surcharged \$102.00
Simple larceny of kit issued by fireman	200.00	Officer surcharged \$50.00
The loss of Service Bar	324.00	Not yet settled
	5,984.00	
	247	



APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE</b>		
Loss of fifteen rolls barbed wire, one scale with weights and one folding cot at Onverwagt	580.00	Officer surcharged 75%
Loss of mechanical tools at Mechanical Workshop, Botanic Gardens	1,117.00	Charged to Public Funds
Loss of three pigs from Livestock Farm, Mon Repos	150.00	Matter closed
Loss of one tarpaulin from tractor-trailer parked outside La Penitence Market	300.00	Officer surcharged 50%
Loss of one generator from tractor No. 9000 parked in Botanic Gardens	197.85	Charged to Public Funds
Loss of two drums oil from Turkeys Sea Defence Project	581.66	do
Loss of forty-five sandbags from Georgetown Sea Defence Project	2,700.00	do
Loss of three desk fans from Georgetown Sea Defence Project	744.00	do
Loss of one KDK electric fan from Georgetown Sea Defence Project	183.46	do
Loss of one Black & Decker electrical drill from Georgetown Sea Defence Project	262.00	Officer surcharged full amount
Loss of one 15 H.P. Yamaha Outboard Engine from MMA Water Control Project	1,906.00	Charged to Public Funds
Loss of one starter from lorry GAA 6564 of Hydraulics Division, Lusignan	534.41	Officer surcharged full amount; only \$111.97 has been recovered to date
Loss of parts from lorry GAA 3835	7,628.77	Not yet settled
Larceny of a quantity of articles from the Ministry	1,045.00	Charged to Public Funds
Larceny of one electric calculator from Mon Repos, Chemistry Section	746.00	Written off
Loss of one "Good Enough" pump and one agricultural form from Ministry of Nursery, Central Agricultural Station	697.00	Written off
Loss of one Evinrude Outboard Engine from MMA	3,650.00	Written off
Loss of 25 courida posts and 200 ft. barbed wire from Corentyne foreshore between No. 63 and 65 Villages	100.00	Written off
Loss of one Stewart Turner No. 12 Water Pump from Onverwagt	150.00	Written off
Loss of articles from Ministry of Agriculture, Benab	108.00	Two officers surcharged \$54.00 each
Loss of four-sixvolt oxide batteries from compressor at Skeldon	344.00	Written off
Loss of tool kit, grease gun and one hydraulic jack from Hydraulics Division, Benab	1,000.00	Written off
Loss of stores discovered during Stock Verification at No. 63 Plant Protection Services Station	1,062.51	Full amount repaid by officer and matter closed

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE (CONT'D)		
Loss of radio receiving set at Cartographic Section of Lands and Surveys	150.00	Written off
Loss of stores discovered during Stock Verification at Agriculture Communication Office	1,474.21	Written off
Loss of one motor blower and two "Knapsack" spray can holders from Central Agricultural Station	1,000.00	Written off
Loss of one pair of guags and one cutting torch with hoses from Den Amstel	500.00	Written off
Loss of ten beds of eschallot from Central Agricultural Station	800.00	Officers surcharged \$300.00
Loss of tools from Cane Grove	200.00	Written off
Loss of thirty-five lengths of ½" steel rods from Mehan-meer-Zorg	118.75	Written off
Loss of alcoholic beverages at Annex Store, Matthew's Ridge	142.45	Not yet settled
Loss of sixteen gallons Grammoxone from Suddie, Essequibo	572.16	Officer surcharged full amount of which \$16.01 is still outstanding
Loss of 7590 gallons dieselene at Abury Bridge Site, MMA Scheme	10,094.70	Not yet settled
Loss by credit of drugs by Leon Williams from Veterinary Section New Amsterdam	221.90	Not yet settled
Loss of three hundred (300) pounds onions from Cane Grove Commercial Demonstration Centre	240.00	Written off
Loss of one Robin Power Sprayer from Black Bush Polder	528.00	Officer surcharged full amount
Loss of 12 white sandbags and one putty knife from Georgetown Sea Defence Project	463.28	Not yet settled
Loss of a quantity of mechanical tools from Soesdyke/Linden Land Development Project	390.68	Written off
Loss of one 12-volt starter at West Coast Berbice Agriculture Section	140.00	Written off
Loss of one grinding machine from Soesdyke/Linden Land Development Project	308.10	Not yet settled
Loss of five sheep from Central Agricultural Station, Mon Repos	500.00	Officer surcharged \$201.24
Loss of 875 gallons dieselene from Abury Bridge Site, MMA Project	1,139.81	Not yet settled
Loss of two motor blowers and other articles from Livestock Farm, Mon Repos	1,944.47	Not yet settled
Loss of one complete wheel from Land Rover PAA 4979 of the Veterinary Division	700.00	Officer surcharged full amount, of which \$101.25 has been recovered
Loss of one case insecticide from lorry 3428 outside GNTC in Water Street	134.40	Written off

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE CONT'D</b>		
Loss of sandbags, tools etc., from site office of Georgetown Sea Defence Project	505.47	Not yet settled
Loss of three truck tyres from Rosignol stores of MMA Project	975.00	Not yet settled
Loss of twenty-seven bags black-eye peas at Central Agricultural Station	1,369.50	Written off
Loss of one 12-V battery from Anna Regina	126.00	Written off
Loss of tools from Nobas Dragline at Benab	1,000.00	Not yet settled
Loss of two spray cans from Central Agricultural Station	440.00	Written off
Loss of one 12-V battery from tractor 9106 at Perth Sea Defence Site	126.00	Charged to Public Funds
Loss of welding equipment from Tapakuma Irrigation Project	605.00	Written off
Loss of one length wire rope from Fort Canje Sluice	500.00	Written off
Loss of one clip-on Ammeter at Central Agricultural Station	200.00	Officer surcharged \$125.00 of which \$72.00 has been so far recovered
Loss of seventeen drums dieselene from MMA Project	1,185.45	Not yet settled
Loss of tools from Soasdyke/Linden Land Development Project	303.20	Not yet settled
Loss of burning gear accessories from Georgetown Sea Defence Project	722.98	Two officers surcharged \$271.10 each, Balance of \$180.73 written off
Loss of one 21-plate 12-V battery from concrete mixer at Onverwagt	120.00	Not yet settled
Loss of one koker winch at Goodman, Freetown, Leguan	2,000.00	Written off
Loss of one Coleman galamps from Kuru-Kuru Land Development Project	180.00	Written off
Loss of two 6-V batteries from bulldozer D4 at Victoria	200.00	Written off
Loss of tools from bulldozer T1 185 at Georgetown Sea Defence Project	120.21	Written off
Loss of one typewriter from Central Agricultural Station	561.00	Written off
Loss of tools from Land Rover PAA 7642	116.70	Written off
Loss of articles from Central Agricultural Station	136.63	Not yet settled
Loss of stores discovered during Stock Verification at Victoria Coastal Pump Project	1,289.47	Not yet settled
Loss of stores discovered during Stock Verification at Surveys Section of the Ministry	709.51	Not yet settled
Break and enter and larceny from Bond at Turkeyen Sea Defence Project	2,738.41	Written off
Loss of Knap-sack sprayer from Bond at Central Agricultural Station	295.00	Not yet settled

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE (CONT'D)</b>		
Loss of animals from Central Agricultural Station	2,947.00	do
Loss of articles on loan	240.00	do
Loss of one refrigerator from house during November, 1976	Not Stated	do
Loss of one tarpaulin from Ithaca	150.00	Written off
Loss of one 12-V, 13-plate Exide battery No. HBC 1554 from Hydraulics Division	112.00	Not yet settled
Loss of tools from Hydraulics Workshop at Anna Regina	100.00	Written off
Loss of tools from Georgetown Sea Defence Project	115.88	Written off
Loss discovered during Stock Verification at Ministry of Agriculture Compound at Onverwagt	1,216.95	Not yet settled
Loss of one Hermes Typewriter from Georgetown Sea Defence Project	800.00	Written off
Loss of one lorry starter from Lima	100.00	do
Loss of tools from Coastlands Pumped Drainage Project	100.00	do
Loss of parts from Land Rover FAA 8161	650.00	Not yet settled
Loss of two jerry cans with six gallons oil and one empty can at La Retrieve	100.50	Written off
Loss of one DKD Fan from Mechanical Workshop at Georgetown Sea Defence Project	235.00	Fan recovered, Matter closed
Loss of citrus trees by fire Stock Verification Onverwagt, West Coast Berbice	600.00	Not yet settled
Larceny of parts - Ministry of Agriculture - from Land Rover FAA 8161	1,216.95	Not yet settled
25 Minor losses of stores	650.00	Not yet settled
	1,222.26	
	<u>74,415.78</u>	

**MINISTRY OF ENERGY AND NATURAL RESOURCES**

Losses Report - Muri Mountain Expedition	588.89	Not settled
Stock Verification of Geological Surveys and Mines Stores, Bartica	278.22	Written off
Loss of Report - Muri Mountain Expedition	588.89	Not settled
Stock Verification of Geological Surveys and Mines Stores, Bartica	273.22	Written off
Alleged larceny of Outboard Motor parts - Forest Department, Bartica	1,225.00	Officer fined \$125.00, Written off
Break and enter and loss of stores - Geological Department	11,748.21	Not settled

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF ENERGY &amp; NATURAL RESOURCES (Cont'd)</b>		
Break and enter and larceny of one (1) Archimedes Outboard Engine — Forest Department, Maburama, North West District	600.00	Written off inventory
Loss of one (1) Phillips Radio Receiver — Geological Surveys Department	150.00	Written off
Loss of one (1) McCulloch Chain saw and four (4) chairs — Forest Department stores, Kingston	1,200.00	Written off
Loss of one (1) Ballahoo — Geological Surveys and Mines Department	275.00	Written off inventory
	<u>16,069.82</u>	

**MINISTRY OF ECONOMIC DEVELOPMENT**

Loss of one (1) Battery Wall Clock	100.00	Not settled
Loss of one (1) Burroughs Electronic Calculator (Desk Type)	1,000.00	do
Simple larceny of one (1) Electric Fan	180.00	do
Loss of one (1) Electronic Tape Calculator and one Electric Wall Clock	1,300.00	Closed
	<u>2,580.00</u>	

**MINISTRY OF WORKS**

Larceny of two (2) Boxes of Tiles	160.00	Not yet settled
Larceny of one (1) Four ton 'Niki' Hydraulic Jack	60.00	Item written off. Matter closed
Loss of alternator from Motor Grader CR 34	750.00	do
Alleged break and enter and larceny of Sundry articles	553.50	do
Loss of two (2) rolls of galvanised Wire Rope	1,764.10	Item written off. Matter closed
Loss of battery, generator and two side plates from Tractor TR 274	332.70	Items written off. Officer surcharged \$166.35
Loss of one (1) 12-V Electric Starter Motor from Massey Ferguson Tractor TR 310	1,800.00	Items written off. Matter closed
Loss of eight cartons of Eveready Batteries	1,500.00	Written off. Matter closed
Break and enter and larceny of articles	338.00	Not settled
Loss of one (1) Adding Machine	525.00	Not yet settled
Larceny of 492 gallons of gasoline	924.96	do
Larceny of one (1) drum lubricating oil	266.12	Item recovered. Not yet settled
Short shipment of one drum of lubricating oil	246.52	Not yet settled
Larceny committed on paint at Fort Canje, Berbice	414.00	Written off. Matter closed
Loss of three (3) Freezer Motors	480.00	Not yet settled
Larceny of parts from Lorry	3,150.00	do
Loss of Refrigerator Motor	300.00	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Fraudulent conversion of Materials	145.90	do
Loss of Wild level 211226	1,500.00	do
Larceny of (i) twenty-three (23) Carpenters planes and (ii) forty-eight (48) pints of Evo Stick Paste	927.45	do
Loss of eight (8) gallons of paint	171.36	Written off. Matter closed
Loss of one padlock and 14 tins 1 gallon paint from the Civil Aviation Department	119.60	Written off. Matter closed
	280.00	Not yet settled
Loss of two (2) Batteries from GAA 9453	400.00	do
Loss of 355 gallons of dieselene	454.40	do
Loss of four (4) bits for Stock and Die	150.00	Items replaced. Not yet settled
Loss of three (3) Lifebuoys from the William Gill	195.60	Written off. Matter closed
Loss of 950 Eveready Torch Light Batteries	1,005.00	Not yet settled
Alleged theft of 4 Cartons Eveready Batteries from Central Stores	576.00	Not yet settled
Loss of Chain Saw	181.10	Not yet settled
Shortage of Tiles	153.50	Written off. Matter closed
Larceny of two Paumatt tyres (900 x 20) from lorries GAA 8316 and GAA 8407	1,080.00	Written off. Matter closed
Loss of tools from GAA 8412	148.00	Written off. Matter closed
Loss of two (2) lengths 60ft. Hose, 2 Jerry Cans, 1 Hydraulic Jack	162.90	Written off. Matter closed
Loss of 15 tons (1/2") Mild Steel Rods	12,838.95	Not yet settled
Loss of one (1) 12.V Battery	140.00	do
Loss of Gear Box of Bedford Truck	3,000.00	do
Loss of one (1) 560 x 13 tyre	129.00	Written off. Matter closed
Break and enter and larceny of five (5) Urania Gas Cookers	2,125.00	Written off. Matter closed
Loss of one fuel injector pump	1,900.00	do
Loss of thirteen (13) reams printing paper	226.45	do
Larceny of one roll of chainlink 4ft. fencing	195.00	Written off
Loss of one fan and water flask from Roads Division	374.90	Written off. Matter closed
Loss of four (4) drums of Dieselene	235.80	Not yet settled
Loss of (i) 200 pieces of Brass Lamp holders (ii) Five (5) Shades	218.90	Matter not yet settled
	85.20	Written off. Matter closed
Loss of spares from Ruinveldt spares Department	3,098.04	do
Loss of alternator from Front Head Loader	948.42	do
Loss of one (1) Injector pump, 1 starter-motor and alternator	800.00	do
Loss of one (1) Wild Dumpy Level	1,563.30	Not yet settled
Larceny of Bulldozer parts	5,852.10	Written off. Matter closed
Larceny of parts from Workshop at Capoeu	1,400.00	Not yet settled
Loss of Alternator No. 7982753 DN 460 from lorry GAA 4593 at Garden of Eden	450.90	do
	253	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Loss of two (2) Car Radios Central Workshop	300.00	Written off, Matter closed
Loss of eleven fuel injection pumps and other articles from Rebuild Workshop	14,000.00	Not yet settled
Loss of tools from Rockstone Compound	275.00	Not yet settled
Irregular purchases of one inch nuts from Seelhal Marketing Ltd. on L.P.O. Nos. 435415 and 435417	390.00	Not yet settled
Larceny of one fuel pump from Rebuild Workshop	700.00	Written off, Matter closed
Loss of Jack and Handle from GAA 7365	155.00	Not yet settled
Larceny of ten (10) gallons of paint	139.50	Paint recovered, Not yet settled
Loss of one (1) Truck Spare Wheel (900 x 20)	600.00	Not yet settled
Loss of 197 bulbs from Supply Div.	145.78	Written off, Matter closed
Loss of six (6) 12-V Batteries from Trucks parked at the National Park	1,020.00	Not yet settled
Loss of three (3) Front End Loader Wheels	2,800.00	do
Larceny of radio from vehicle PAA 4389	200.00	Written off, Matter closed
Loss of two (2) Desk fans	396.00	do
Larceny of two wheels and one battery	750.00	do
Larceny of a quantity of articles from Rebuild Workshop	142.00	do
Larceny of two (2) 12-V Batteries	468.00	Not yet settled
Loss of spare wheel, etc., belonging to Land Rover PAA 2474	150.00	Written off, Matter closed
Loss of crankshaft, cylinder head, etc.	1,400.00	Not yet settled
Loss of one 12-V battery, two gen- erators etc., from Rebuild Workshop	749.24	Not yet settled
Loss of two (2) Generators from G.D.R. Road Rollers	760.00	Written off, Matter closed
Loss of plant house and 2 Lister engines from Madhia P.O. Compound	9,500.00	Written off, Matter closed
Loss of one Singer Electronic Calculator	1,200.00	Not yet settled
Loss of one (1) Typewriter from Planning Unit	1,100.00	Not yet settled
Larceny of one Compressor and one alternator from Truck CBB 1310	1,000.00	Written off, Matter closed
Larceny of three (3) Motor Car batteries at National History & Arts Council	500.00	Not yet settled
Stock Verification (M.W.T.) (W) — Shortage of Stores — Electrical Division	797.42	Written off, Matter closed
Loss of one (1) Blow Lamp at Maba- ruma, North West Region	104.50	Written off, Matter closed



APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Loss of eight (8) pairs of louvre frames, 72 louvre blades from Head Quarters Buildings, W.B.D.	499.20	do
(a) Larceny of Land Rover parts	1,509.90	do
(b) Loss of tools from Lorry GAA 7586 at M.W.H. (W) Com- pound, Vreed-en-Hoop	2,350.00	Not yet settled
Loss of connecting rods - Indent No. 34/272/74	201.92	Written off. Matter closed
Loss of stores by Expeditor, (Interior)	273.20	do
Loss of paint	160.00	do
Loss of Water Hose with fittings (44') at Land of Canaan	114.30	\$80.00 recovered from employee, Matter closed
Loss of one drum containing 45 gallons of gasoline	104.50	Not yet settled
Loss of one (1) Green Transistor Radio No. 610071 from Hinterland Roads Division	120.00	Written off
Loss of one fuel pump at Bartica	200.00	Not yet settled
Destruction of one (1400 x 20) 22 PR Dunlop Tyre and Tube at UMRP	1,090.00	Not yet settled
Loss of 3069 gallons gasoline Stock Verification - Central Stores	6,248.52	do
Shortage of Stores	39,343.35	do
Break and enter and larceny of articles from Rebuild Workshop	3,532.04	do
Loss of 1270 Eveready Batteries	355.00	do
Loss of battery from GBB 156	500.00	Written off. Matter closed
Loss of Engine Cover for Yamaha Engine	160.00	Written off
Loss of ninety seven (97) coils of barbed wire	4,627.87	Not yet settled
Loss of fifty-five (55) ft. of chainlink fencing at Guybridge	160.00	Written off. Matter closed
Loss of one '8 ton' Hydraulic Jack from GAA 9439	200.00	Not yet settled
Larceny of four pieces planks	200.00	Written off
Loss of one Prismatic Compass	200.40	Written off. Matter closed.
Loss of two (2) Speed-o-Meter Clocks from GAA 7343 and GAA 8141	240.00	Not yet settled
Loss of one '10 ton' screw jack	800.00	Two officers surcharged \$200.00 each, \$400.00 written off
Loss of two (2) complete front wheels wheels from Chevrolet Bitumen Tanker	800.00	Written off. Matter closed
Loss resulting from River Misap	781.31	do
Loss of 3,296 Eveready Torchlight Batteries	1,680.96	Not yet settled
Loss of one (1) Rim, Tyre and Tube from Land Rover PAA 9112 (1 spare wheel)	575.59	Written off
Loss of one Magnetic Compass	240.00	Not yet settled
Loss of six (6) Batteries from Graders	720.00	Written off. Matter closed
Larceny committed at the Central Supply Depot	355.77	do
Loss of article on Indent No. 34/18/76, 666lbs. of tar	120.91	do



APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Loss of Alternator from Ford Engine No. 546303-8 cylinder	600.00	do
Loss of two (2) rolls chain-link fencing (76' x 8')	639.50	Written off
Loss of five (5) Steel Petrol Cans-Indent No. 34/2/78	183.90	Written off, Matter closed
Loss of three ice flasks, one fan, one wall clock, one Facit calculator	1,128.00	Not yet settled
Loss of six (6) gallons of mixed paint from Wismar Hill Government Sch.	120.00	Written off, Matter closed
Loss of one electric fan at U.M.R.P.	250.00	Not yet settled
Damage to three refrigerators from Supply Division	450.00	do
Loss of generator	110.00	Written off, Matter closed
Loss of 15 sacks cement from Maharuma	112.50	Matter still unsettled
Loss of Tarpaulin	70.00	Amount written off
Loss of one (1) transformer	50.00	Matter still unsettled
Loss of one (1) Jack stolen from Truck GAA 8314	80.00	do
Loss of 12 V Battery from vehicle GZ5988	85.60	do
Loss of tools from lorry GAA 8295 — Roads Division, Ministry of Works	60.00	do
Loss of one battery from concrete mixer	70.00	Not yet settled
Loss of helmet and rain coat	55.00	Written off
32 Minor losses of stores	801.67	
	<u>170,633.32</u>	

**MINISTRY OF EDUCATION**

Articles discovered missing after Field Audit inspection at Betar- verwagting Community High Sch.	256.21	Written off
Break and enter and larceny of articles at Two Brothers Government Sch.	1,503.82	Written off
Larceny of one (1) Torch body and other articles at Government Technical Institute	461.31	Not yet settled
Larceny of one (1) Baby Hennes Typewriter from Arthurville Government School	190.00	Written off
Break and enter and larceny of articles at Lesbholden Govern- ment School	168.23	do
Break and enter and larceny of articles at No. 48 Government School	780.63	do
Break and enter and larceny of articles at Woodley Park Government School	265.08	do
Break and enter and larceny of one (1) Imperial Typewriter at Skeldon Line Path Government Secondary School	900.00	do
Simple larceny of articles at Rosignol Government School	173.13	Not yet settled
	256	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny of articles at Paradise Government School	1,102.51	Written off
Simple larceny of Home Economics articles at Rosignol Government School	250.56	do
Break and enter and larceny of articles at No. 59 Government School	451.36	do
Break and enter and larceny of articles at Skeldon Line Path Secondary School	1,020.00	do
Break and enter and larceny of articles at Craig Government School	866.00	do
Break and enter and larceny of articles at No. 48 Government School	780.63	do
Loss and damage to articles at Navar Government School	208.50	do
Break and enter and larceny of articles at Greenwich Park Government School	1,406.28	do
Simple larceny of one (1) sewing machine and one (1) alarm clock at Strath-Campbell Government School	700.00	do
Loss of articles at Charlestown Government School	1,858.00	Not yet settled
Break and enter and larceny of articles at Vergenoegen Government School	2,055.11	do
Break and enter and larceny of articles at Dredge Creek Government School	168.10	Written off
Break and enter and larceny of articles at St. Patrick's Anglican School	684.50	Written off
Break and enter and larceny of articles at West Ruimsveldt Government School	220.95	do
Break and enter and larceny of seven (7) vices at Skeldon Scots School	280.00	Not yet settled
Loss of one Nikon 'F' camera from the Audio-visual Section	230.00	Officer surcharged 50% of value
Break and enter and larceny of articles at Paradise Government School	108.34	Written off
Break and enter and larceny of articles at Paradise Government School	310.74	Not yet settled
Break and enter and larceny of articles at St. Francis Xavier Government School	100.48	Written off
	257	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny of articles at Skellion Scots School	2,044.47	Not yet settled
Break and enter and larceny of articles at Enmore Government School	2,247.77	Written off
Break and enter and larceny of articles at Ruxton Handicraft Centre	325.88	Written off
Larceny of one (1) Knapsack Sprayer at Cyril Potter College of Education	230.00	Not yet settled
Break and enter and larceny of articles at St. Joseph's Anglican School	1,864.71	do
Loss of sewing materials and other articles at Karamat Government School	167.40	Written off
Loss of articles at St. George's Anglican School	447.92	do
Break and enter and larceny of articles at St. Mary's Lutheran School	432.75	do
Break and enter and larceny of articles at University of Guyana	600.00	Not yet settled
Break and enter and larceny of articles at University of Guyana	930.00	do
Break and enter and larceny of tools at University of Guyana	645.37	do
Break and enter and larceny of tools at Cane Grove Government School	1,058.00	Written off
Simple larceny of articles at Sand Creek Government School	288.15	do
Break and enter and larceny of articles at One Mile Wismar Primary School	114.78	Not yet settled
Break and enter and larceny of articles at Cummings Lodge Government School	143.55	Written off
Losses and shortages of articles at Wismar Government School	180.19	do
Break and enter and larceny of articles at Hlaboo Government School	147.88	Written off
Simple larceny of articles at Providence Government School	762.58	do
Loss of propeller at Maharuma, North West Region	672.00	do
Break and enter and larceny of articles at Uitvlugt Ocean View Government School	317.00	do
Losses and shortages of cement blocks at St. Mary's Government School	291.00	do
Break and enter and larceny of articles at Enmore-Hope Government School	393.16	do
	258	

## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny of articles at Houston Government School	961.90	do
Break and enter and larceny of three (3) Hermes Typewriter at St. Angela's Primary School	1,860.00	Not yet settled
Loss of one (1) Hermes Typewriter at Ministry of Education, Social Development & Culture, 68 Brickdam	450.00	Not yet settled
Loss of one (1) clock at Mahaicony Secondary School	140.00	do
Larceny of articles at St. Mary's Roman Catholic School	4,319.00	do
Larceny of one (1) transistor radio at Abram Yujil Government School	150.00	do
Shortages found during Field Audit Inspection at Agricola Home Economics Centre	354.76	do
Break and enter and larceny of articles at St. Mary-ye-Virgin Anglican School	170.46	do
Break and enter and larceny of articles at Craig Government School	338.15	Written off
Break and enter and larceny of articles at One Mile Government School	2,427.06	Written off
Break and enter and larceny of articles at Paradise Government School	310.74	Not yet settled
Break and enter and larceny of articles at Rose Hall Church of Scots School	82.68	Written off
Break and enter and larceny of articles at St. Joseph Anglican School	1,864.71	do
Break and enter and larceny of articles at Ascension Lutheran School	261.92	do
Break and enter and larceny of articles at Skeldon Scots School	276.06	do
Break and enter and larceny of articles at Skeldon Anglican School	54.95	Not yet settled
Break and enter and larceny of articles at Skeldon Scots School	151.54	Written off
Break and enter and larceny of articles at Transfiguration Lutheran School	103.14	Written off
Simple larceny of one (1) radio at St. Vincent Anglican School	240.00	do
Break and enter and larceny of two (2) oil stoves and one (1) oven, Skeldon Scots School	340.00	do
Simple larceny of articles at Francis Xavier Primary School	148.40	Not yet settled
Simple larceny of articles at St. Aidan Anglican School	477.50	Not yet settled

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny of articles at Ann's Grove Methodist School	231.46	Not yet settled
Break and enter and larceny of articles at Uitvlugt Church of Scots School	3,374.80	do
Break and enter and larceny of articles at Golden Grove Methodist School	325.79	do
Break and enter and larceny of articles at St. Stephen Church of Scotland School	104.50	Written off
Break and enter and larceny of articles at Skeldon Anglican School	54.95	Written off
Break and enter and larceny of articles at St. Stephen's Government School	382.55	Not yet settled
Loss of articles at Ascension Lutheran School	99.10	Written off
Break and enter and larceny of articles at Uitvlugt Church of Scots School	70.00	Not yet settled
Loss of articles at St. George's Anglican School	71.82	Written off
Larceny of fence at St. Andrew's Lutheran School	175.00	Not yet settled
2 Minor losses	18.00	
	<u>51,938.36</u>	

APPENDIX 'A'  
SUMMARY ON LOSSES REPORTED - 1977  
(2) LOSSES OF STORES

MINISTRY/DEPARTMENT	AMOUNT
Losses of Stores	
Office of the Prime Minister	22,439.83
Information and Culture	5,546.75
Agriculture	103,125.10
Energy and Natural Resources	34,001.25
Economic Development	969.50
Regional Development	8,463.17
Works	144,333.05
Education	96,074.45
Health	71,401.47
Co-operatives & National Mobilisation	4,776.67
	<u>491,131.24</u>

APPENDIX 'A'

(2) Losses of Stores Reported – 1977

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Stock Verification – Guyana Defence Force, Mechanical Engineer Corps Stores, Camp Ayanganna in 1977	10,936.81	Not yet settled
Stock Verification, Guyana Defence Force, Jaguar Battalion Store, Lethem in 1977	1,058.08	do
Stock Verification, Guyana Defence Force, Physical Training Corps, Camp Ayanganna in 1977	5,427.91	do
Stock Verification, Guyana Defence Force, Agriculture Corps Store, Camp Ayanganna	5,017.03	do
	<u>22,439.83</u>	
<b>MINISTRY OF INFORMATION &amp; CULTURE</b>		
Loss of one (1) Extensive Speaker and 12 Trophies as a result of break and enter and larceny – Litvliugt Community Centre	1,200.00	Not settled
Loss of one (1) microphone floor stand	150.00	do
Loss of Cassette Tape Recorder	450.00	do
Break and enter and larceny of articles committed on the National Trust Office	765.95	Closed
Loss of Honda Generator No. E 1500A	1,000.00	Not settled
Loss of six (6) winter coats	680.80	Closed
Loss of one (1) Grampian Amplifier No. 2189	1,400.00	Not settled
<b>MINISTRY OF HOME AFFAIRS</b>		
Loss of two Sows from the Mazaruni Prisons	286.00	Written off
Loss of one Hydraulic Jack from Prison's Truck GBB 1233	120.00	Not yet settled
Loss of two (2) Rear Shock Absorbers, one (1) Oil Cap for engine, one (1) Rear Side Stop and Tail Lamp from Ambulance PBB 1709 at Central Fire Station	142.00	do
Simple larceny committed at Timehri Fire Station Workshop of one Bedford 5 ton Gear Box	800.00	do
Simple larceny of Yamaha Outboard Engine at St. Mary's Police Outpost, Essequibo River	3,135.00	do
Misplaced Local Purchase Order No. 487182 for repairs to one Radiator Unit written to Guyana Telecommunication Corporation	360.00	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Loss of several items of kit issued to a Fireman	125.00	do
Shortages of 207 gallons premium gasoline due to a defective fuel pump at the Leonora Police Station	550.62	do
	<u>5,518.63</u>	
<b>MINISTRY OF AGRICULTURE</b>		
Larceny of articles from Dragline DL 59	260.00	Officer surcharged \$195.00
Larceny of 2 rolls of chain-link fencing	696.62	Not yet settled
Loss of one Royal Calculator	775.00	Not yet settled
Loss of 2 rolls chain-link fencing	250.00	Written off
Simple larceny of one stabilizer	250.00	Written off
Loss of pipes	500.00	Not yet settled
Loss of articles	431.70	Not yet settled
Loss of articles	106.00	Officers surcharged 50% and balance written off
Larceny of equipment	790.50	Written off
Larceny of tarpaulin	400.00	Not yet settled
Loss of one McCulloch Chain Saw	600.00	Written off
Loss of one Astra Semi Automatic Pistol and five rounds of ammunition	415.00	Officer surcharged \$325.00
Loss of Black and Decker Grinding Machine	629.10	Written off
Loss of one cutting torch	231.85	Written off
Loss of 12 - 20' planks	400.00	Not yet settled
Loss of drugs	1,381.00	do
Loss of tools from mechanical workshop	872.15	do
Simple larceny of battery tools and grease gun	307.56	Written off
Loss of parts from Hymac	2,540.00	Not yet settled
Simple larceny of one tyre	625.00	Matter closed
Loss of Land Rover spares	225.25	Not yet settled
Loss of tools and equipment from Hymac	280.00	Officer surcharged \$115.00
Credit of drugs	221.90	Not yet settled
Loss of one (1) 12-V Battery from Tractor	160.00	Written off
Loss of articles from camp	169.00	Not yet settled, but articles valued \$69.00 were recovered
Loss of drainage socket pipe, 1 1/2" Tipping rope, socket and two wedges from Luignan	300.00	Charged against public funds
Loss of 1 electric drill from Coast land	295.00	Written off
Loss of one hydraulic pump	2,020.00	Not yet settled
Loss of one tyre from PZ 9009	258.00	Written off
Loss of one starter from a Hymac	500.00	Not yet settled
Burning of Nobas DL 1016/A	50,000.00	Not yet settled
Loss of chinese block from Wasteland pump	435.00	Officer surcharged full amount
Loss of 2 electric pumps	700.00	Not yet settled
Burning of 9 planks	400.00	Not yet settled
Loss of typewriter	900.00	Written off
Loss of one starter and one alternator	1,500.00	Not yet settled
Shortages of stones	5,498.53	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE (CONT'D)</b>		
Alleged simple larceny — articles stolen from dragline DL 59	260.00	do
Loss of gearbox and McGulloch Power Saw	1,500.00	do
Larceny of Prismatic compass and Plumbob	410.00	Officer surcharged \$102.50 and balance charged against public funds
Loss of fertilizers	252.78	Not yet settled
Loss of one electric desk fan	200.00	Not yet settled
Larceny of 2 electric motors for circular saws and tools from carpentry and mechanical workshop	847.00	Not yet settled
Loss of 30 gallons oil	240.00	Not yet settled
Loss of two oil stoves and parts	526.50	do
Simple larceny of one starter	300.00	do
Loss of eight Land Rover tyres	2,064.00	do
Larceny of five toilet bowls	1,050.00	do
Stock deficiencies	2,856.30	do
Simple larceny of one starter from Hymac	826.00	do
Damage by fire to Eastern and Western portion of bridge	650.00	do
Simple larceny of one Jack from GAA 7331	150.00	do
Loss of one radio for motor jeep FAA 9052	200.00	Written off
Stock deficiencies	9,093.05	Not yet settled
Loss of two jacks from vehicles	110.00	Written off
Loss of one switch box from dragline	500.00	Not yet settled
Stock Verification	205.90	do
Stock deficiencies	4,439.29	do
Loss of one table model fan	100.00	do
Larceny of tools and other equipment from dragline 3100A	868.36	do
Loss of one Exide Battery	129.35	do
27 Minor losses of stores	1,186.77	
	<u>103,125.10</u>	

**MINISTRY OF ENERGY & NATURAL RESOURCES**

Loss of one (1) Yamaha Outboard Engine — Geological Surveys and Mines Department	1,386.00	Charged against Public Funds
Loss of two (2) Archimedes Outboard Engine foot — Geological Surveys and Mines Department	150.00	Not settled
Loss of one (1) Pump and Tools loaned to Field Assistant	1,905.00	do
Loss of one (1) Land Rover wheel, one (1) gas tank cap and two (2) fans — Hydropower Division	515.00	do
Loss of one (1) Varsity Type Composing Machine and one (1) Electric Fan — Drawing Office	12,975.00	do



**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF ENERGY &amp; NATURAL RESOURCES (CONT'D)</b>		
Break and enter and loss of stores — Forest Department, Kingston	11,776.25	do
Loss Report of — 14 Diving suits, 7 Aqua Generator — Mazaruni Mineral Investigation	5,816.00	do
	<u>34,001.25</u>	

**MINISTRY OF ECONOMIC DEVELOPMENT**

Simple larceny of one (1) Roll of Chain-link fencing	90.00	Not yet settled
Simple larceny of articles	879.50	Closed
	<u>969.50</u>	

**MINISTRY OF REGIONAL DEVELOPMENT**

Simple larceny committed on the East Berbice Regional Office	60.00	Not finalised
Simple larceny of one roll chain- link fencing — Hel Air Multiplying Swine Unit	90.00	do
Simple larceny of one Electric Fan, one Electric Hot Plate and Ice Flask committed on the D.C. Office Fort Wellington	537.50	do
Loss of parts and cannibalisation of coil van PAA 8894	1,341.15	do
Loss of alternator and carburettor at Matarka Development Authority	697.25	do
Break and enter and larceny committed at Karasabal Trade Store, Rupununi	1,209.97	do
Alleged break and enter and larceny at Phoenix Park, West Bank Dem.	579.20	do
Loss of 914 ft. Galvanised sheets at Friendship, East Bank Dem.	2,868.00	do
Simple larceny committed on the Amerindian Hostel of 4 speakers	1,000.00	do
One (1) case of minor loss of stores	20.00	
	<u>8,463.17</u>	

**MINISTRY OF WORKS**

Loss of paint	138.00	Not yet settled
Loss of 1 Lucas starter for Massey Ferguson Tractor	590.00	do
Simple larceny of a quantity of tools and a truck wheel from motor lorry GBB 155	847.00	do
Loss of one Canon Palmtronic BM Calculator No. 413706	115.00	do
Larceny of one compressor	500.00	Matter closed Written off
Larceny of battery	101.91	do
	264	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Larceny of 24 pieces of cast iron pipes	912.00	do
Alleged forgery of signatures to defraud Government of paints	560.00	Not yet settled
Loss of tools, etc.	1,993.00	Written off. Matter closed
Larceny of one C.A.V. fuel injection pump for Bedford Engine	516.60	Not yet settled
Loss of 40 aluminium and galvanised sheets	492.80	do
Loss of components from GAA 3957, GT 751	245.00	do
Loss of one Evinrude Outboard Engine	3,200.00	do
Loss of one Evinrude Outboard Engine	2,400.00	Written off, matter closed
Simple larceny committed on water pitcher and tools	80.00	do
Loss of one general electric receiving set (\$250.00 U.S.)	304.00	do
Simple larceny of chain saw	750.00	Not yet settled
Loss of one Land Rover radiator, one alternator and one clutch release bearing	(Approx.) 1,239.63	do
Loss of one single calculator on 4.10.77	1,078.87	do
Loss of one compressor of IFA Truck GAA 7302	1,100.00	do
Loss of 16 padlocks from Central Stores, Kingston	350.00	Written off, Matter closed
Alleged larceny of one complete spare wheel from GAA 8673	282.72	Written off, Matter closed
Loss of tools at Ordnance and Sand Fit	150.00	Officer surcharged \$150.00
Loss of one (1) chain saw	103.00	Not yet settled
Loss of one sink (22" x 16") and one-two burner Jangada table model gas stove	800.00	Written off, Matter closed
Loss of one HD caterpillar 12-volt battery at Maintenance Division	156.00	do
Larceny of fuel pump from lorry GAA 5276 at W.D.R.P.	350.00	do
Loss of grinding stone from Soils Materials and Research Sections	1,300.00	Amount charged to Public Fund. Matter closed
Loss of electric calculator from Supply Division	420.00	do
Loss of parts belonging to W.D.R.P.	600.00	Not yet settled
Loss of one (1) No. 24-V caterpillar starter, etc. from tug WT/52	250.00	Items returned, matter closed
Loss of one CAU fuel pump from Garden of Eden Workshop	3,589.76	Written off, Matter closed
Loss of one 12-V battery from PAA 5683 at Central Workshop	1,200.00	do
Loss of 4 - 750 x 18 tyres	113.00	Not yet settled
Loss of 1,000 gallons diesel etc., from Garden of Eden	1,000.00	Not yet settled
Simple larceny of Suddie Hospital Compound	2,637.82	Written off, Matter closed
Larceny of spares	561.02	Not yet settled
Loss of one Power Saw	3,000.64	do
Alleged larceny committed on M.W.H. Project Stores at Fort Canje	1,850.00	do
	164.50	do

## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Loss of articles from Guybridge	2,049.00	Written off. Matter closed
Loss of one 5-ton jack	1,118.00	Not yet settled
Loss of articles at Guybridge	2,883.00	Written off. Matter closed
Loss of electric calculator	480.00	do
Loss of one Bedford differential belonging to Lorry GAA 793	1,500.00	Not yet settled
Loss of 8 Land Rover tyres, etc.	2,071.50	do
Larceny of 1 alternator and 1 radiator	1,300.00	do
Loss of 2 spare wheels at National Park	450.00	do
Loss of a quantity of articles from UMRP, Itabali	392.00	Not yet settled
Shortage of 430 pounds of chicken	903.00	do
Loss of three and two alternators from Peking Jeeps and 50 trucks respectively at National Park	957.28	do
Loss of sundry pieces of tools	890.00	do
	121.51	do
Loss of one cylinder head assembly and one starter motor from welding plank	1,900.00	Written off. Matter closed
Loss of 53 gallons gasoline	133.11	do
Loss of 36 items spares while in transit on vessel "Booker Trader"	1,718.08	do
Loss of one Lucas 12-V starter from PAA 9776 at Capoey, Essequibo	300.00	Not yet settled
Loss of 57 gallons of different colour paints and 48 lbs. putty	874.43	Written off. Matter closed
Loss of (1) 12-V heavy duty Exide battery and 1 6-V light duty battery	176.00	Not yet settled
Loss of (1) wild level No. 201263	1,500.00	Not yet settled
Loss of (1) 900 x 20 wheel from I.F.A. lorry GBB 1604	500.00	Written off. Matter closed
Loss of spare parts	1,024.90	do
Loss of two complete spare wheels at Garden of Eden	1,852.00	Not yet settled
Loss of 1 Evinrude Outboard Motor	2,506.95	Written off. Matter closed
Loss of 1 spare wheel and 1 tool kit from PAA 2872	330.00	do
Stock Verification Deficiencies	486.20	Written off
Alleged simple larceny of one (1) electric water pump at M.W.T. Suddie	200.00	Not yet settled
Loss of 617 gallons dieselene at Mabaruma	956.35	do
Loss of electrical fittings - WD 35	165.00	do
Loss of radio from car PAA 6956 from N.W.T. Compound	300.00	Written off. Matter closed
Loss of 1 double morris chair, 1 pair cabinet, 1 small table, 1 chest of drawers, 1 stool and 1 sitting chair	368.00	do
Loss of (1) Olympia Electric Typewriter	2,044.50	Not yet settled
Loss of 245 - 2 3/4" paint brushes at Central Supply Depot, Kingston	328.30	Written off. Matter closed
Loss of two rolls 4ft. chain link fencing	353.80	Not yet settled
Loss of 1 5-ton hydraulic jack	125.00	Officer surcharged \$64.00
Simple larceny committed on the M.W.T. of one (1) tool kit	1,500.00	Not yet settled

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Loss of one (1) 2-burner stove, 1 bucket, 1 bed sheet, 1 2-cell torch light and 2 foam mattresses	250.00	Written off, Matter closed
Loss of one Lucas N50G 12-V starter belonging to lorry GAA 5274	500.00	Written off, Matter closed
Loss of 17 lengths greenheart planks and one length greenheart scantling from Door Haag Stelling	175.60	Planks replaced, Matter closed
Loss of (1) sanding machine from Sherma Workshop	300.00	Written off, Matter closed
Loss of one 12-V electric fan from lorry GZ 9260	139.60	Written off, Matter closed
Loss of (1) Goodyear tyre	225.50	do
Loss of fuel pump from GAA 3098 GT/673 from Garden of Eden	1,600.00	Written off
Simple larceny of one motor chain saw	2,500.00	Not yet settled
Loss of crankshaft for 1300 Austin engine	1,019.00	Not yet settled
Loss of nine (9) gallons paint from Survey Launch "H.N. Critchlow"	120.00	Closed
Loss of electrical items	2,789.00 (Approx.)	Not yet settled
Stock Verification - MWT(W) Hydromet, Kingston	33,358.53	do
Loss of one carburetor from Mitsubishi PAA 8498	940.00	do
Loss of 150 gallons (t.c. 250 Bitumen from Suddie	403.00	do
Larceny of one starter from Tractor 8181, TR 173	200.00	Written off, Matter closed
Larceny committed on Itbuild Workshop of Mechanical Tools	107.00	Charge against Public Fund, Matter closed
Proceedings against Salim Mohamed, Clerk-in-charge M.W.T. Canje, Berbice, Larceny by Public Fund	391.45	Not yet settled
Simple larceny of three radios from PAA 5199, PAA 6960 and PAA 6962	450.00	Written off, Matter closed
Stock Verification - Guybridge Store, F.B.D. Stock Deficiencies	1,599.27	Written off
Loss of one electric motor for lathe	1,000.00	Not yet settled
Stock Verification - Access and Feeder Road Stores - Burma - Stock Deficiencies	185.24	do
Stock Verification of tools - M.W.H. (W)shop) Stock Deficiencies	221.00	do
Loss of one fuel pump from Guybridge	1,000.00	Written off, Matter closed
Loss of one tarpaulin	590.55	Amount recovered, Matter closed
Loss of 26 gallons paint	391.45	Not yet settled
Loss at Guybridge of P.V.C. Galvanised pipes	392.40	Written off, Matter closed
Loss of 2 Land Rover Crankshafts	3,600.00	Not yet settled
Loss of 1 toilet cistern from House C-19 at 29 Philadelphia St., New Amsterdam	219.66	Charge to Public Fund, Matter closed
Simple larceny of a quantity of mechanical parts	815.00	Written off, Matter closed
Alleged simple larceny of one Electrical motor	400.00	do

## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Loss of 1 25-HP Evinrude engine from Hydromet Section	2,500.00	Not yet settled
Loss of tools from Quarries Division	351.27	do
Loss of one Black and Decker ½" diameter Drill	430.00	Written off, Matter closed
Loss of 2 cutting torches, a number of spanners, screw drivers, puller and welding tips	208.00	Not yet settled
Loss of (4) 6-V batteries from Ashok Keyland Truck GAA 9764, GT 1031	550.00	Not yet settled
Alleged simple larceny committed on the Ministry of Works, Bagotsville, W.B.D.	434.00	do
Loss of 2 spare wheels, Peking Jeep, 2 alternators, 2 spare wheels — German Truck	1,150.00	do
Loss of articles from the Civil Aviation Department, Timehri	457.28	do
Simple larceny of (1) battery and (1) coil	110.00	Written off, Matter closed
Loss of one electric fan from UMDP	250.00	do
Loss of one coil and condenser tester MT 335 at Kwapau Mechanical Stores	116.35	Not yet settled
Loss of 1 Stevens A35 Water Level recorder No. 39579 — 64	1,000.00	do
Loss of articles from Civil Aviation Department	457.28	do
Loss of one tractor generator from Ramp, Riverstown, Essequibo	300.00	do
Larceny of 1 electric motor, electric fan and	300.00	
electric fan and	155.00	
one (1) tool kit	800.00	do
Loss of Components from tractor No. 5483	2,400.00	do
Loss of Distributor and leads from Toyota GZ 5517	150.00	do
Larceny of 1 Avometer and 1 24-V generator	675.00	do
Loss of 1 electric generator and starter from Suddie, Essequibo	300.00	Written off, Matter closed
Loss of 1 Studding Box from UMRP boat at Itaballi	350.00	Not yet settled
Loss of 1 Zenith carburettor from Bartica Workshop	436.18	do
Loss of 1 18' x 24' tarpaulin	373.15	do
Larceny of 1 battery operated pocket calculator	80.00	do
Loss of 2 WC Bowls	60.99	do
Simple larceny of 1 cistern from Mental Hospital	75.00	Written off, Matter closed
Loss of 1 japsco electric pump at Suddie	100.00	Written off, Matter closed
Loss of jack and tyre from lorry GBB 1082	80.00	Not yet settled
	268	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Simple larceny of 3 connecting lights	74.97	Not yet settled
Loss of 1 wheel barrow from WDRP	75.00	Written off. Matter closed
Loss of torque wrench from Workshop toolroom, WDRP	60.00	Item was not lost. Matter closed
Loss of rear view mirror from GAA 9747	70.50	Written off. Matter closed
Simple larceny of 1 wash sink at M.W.T. Ganje	125.00	Not yet settled
Loss of fuel pump from lorry GAA 4595 at Crane Compound	1,300.00	do
Loss of 1 RH 108 12-V Regulator to Ferguson Tractor TR 211	75.00	Not yet settled
Loss of books and cello tape from Library	75.45	Written off. Matter closed
Loss of Microphone from radio transmitting set at Parika Outfall	75.00	Not yet settled
Loss of one set containing five spanners and one Hydraulic Jack	100.00	Not yet settled
Loss of articles from Roads Division, Building	55.00	Written off. Matter closed
Loss of two Hubcaps for wheels of Toyota Corona Car PHH 681	72.00	Not yet settled
Loss of electric horn from GBB 331	96.00	Not yet settled
Loss of 5 lengths 1/2" galvanised pipes	55.00	Written off. Matter closed
Loss of one Hydraulic Jack from Central Workshop	50.00	Written off. Matter closed
21 Minor losses of stores	628.50	
	<u>144,333.05</u>	

**MINISTRY OF EDUCATION**

Simple larceny of seven (7) benches and nine (9) desks at St. Michael Government School	252.00	Written off
Simple larceny of a quantity of kitchen utensils at Skeldon Scots School	108.95	Not yet settled
Break and enter and larceny of articles at Blairmont Government School	215.89	Written off
Break and enter and larceny of one (1) toilet bowl and pipe fittings at St. Patrick's Government School	139.00	do
Break and enter and larceny of articles at No. 43 Government School	389.67	do
Break and enter and larceny of articles at Eversham Government School	892.92	do
Break and enter and larceny of articles at St. Andrew's Anglican Sch.	246.00	Not yet settled
Loss of articles at Blairmont Government School	385.56	Written off
Loss of articles at Smith Church Congregational School	506.19	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny of articles at Kinnore Industrial Arts Dept.	602.87	do
Break and enter and larceny of articles at Lower Bonasika Government School	186.96	do
Break and enter and larceny of articles at St. Francis Xavier Government School	364.12	do
Simple larceny of one (1) lawn mower at New Amsterdam Secondary School	600.00	Not yet settled
Loss of articles at Skeldon Church of Scots School	149.45	Written off
Loss of articles at New Amsterdam Multilateral School	7,369.00	Not yet settled
Break and enter and larceny of six (6) typewriters etc., at Central Corentyne Government Secondary School	1,072.00	Not yet settled
Simple larceny of articles at Saint Theresa Government School	107.00	Written off
Break and enter and larceny of articles at Johanna Government Sch.	118.00	Not yet settled
Simple larceny of five (5) speakers at Tutorial Government School	180.00	Written off
Simple larceny of four (4) louvre windows at Lower Bonasika Government School	785.00	Written off
Break and enter and larceny of a Public Address System and Tape Recorder at Rose Hall Government School	235.72	Written off
Break and enter and larceny of articles at Auchlyne Government School	216.85	Not yet settled
Stealing of chain link fence at Mon Repos Government School	350.00	Written off
Simple larceny of one (1) water pump at Annandale Government Secondary School	200.00	Not yet settled
Loss of articles at Two Brothers Government School	388.66	Written off
Break and enter and larceny of equipment at University of Guyana	6,900.00	Not yet settled
Larceny of articles at Wales Supply Government School	105.00	Written off
Larceny of one (1) radio at Supply Methodist School	180.00	Written off
Break and enter and larceny of articles at St. Mary's Lutheran School	1,241.97	Not yet settled
Break and enter and larceny of articles at Central Corentyne Secondary School	330.00	Written off
Break and enter and larceny of articles at Gibraltar/Courtland Government School	276.20	Not yet settled

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF EDUCATION (CONT'D)		
Break and enter and larceny of articles at Leeds Government School	320.00	Written off
Break and enter and larceny of articles at Uitslugt Government School	158.43	Not yet settled
Break and enter and larceny of a set of six (6) speakers at Leonora Government School	400.00	Written off
Break and enter and larceny of articles at Aurora Church of Scots School	348.81	Not yet settled
Break and enter and larceny of articles at St. Francis Xavier Government School	104.47	Written off
Break and enter and larceny of articles at St. Francis Xavier Government School	599.50	Not yet settled
Break and enter and larceny of articles at New Market Anglican School	206.91	Written off
Break and enter and larceny of articles at St. Theresa Government School	1,092.81	Not yet settled
Break and enter and larceny of stationery at Eversham Government School	110.35	Not yet settled
Break and enter and larceny of articles Cropper Nursery School	100.15	Written off
Break and enter and larceny of articles at Enmore Government Industrial Arts Department	579.70	Written off
Break and enter and larceny of articles at Albion Government Sch.	256.29	Not yet settled
Break and enter and larceny of wood working tools at New Amsterdam Industrial Arts Centre	710.30	Written off
Break and enter and larceny of articles at Buxton Government Sch.	300.00	do
Break and enter and larceny of articles at New Market Anglican School	369.50	do
Break and enter and larceny of articles at St. Phillip's Government School	1,420.95	Not yet settled
Simple larceny of one (1) fan at Muslim College	175.00	Written off
Break and enter and larceny of articles at Agricola Industrial Arts Centre	1,425.00	do
Break and enter and larceny of articles at Agricola Industrial Arts Centre	1,659.00	do
Break and enter and larceny of articles at St. Mark's Govt. School	218.75	Not yet settled
Break and enter and larceny of articles at No. 34 Government School	190.13	
	271	



## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny of articles at Novar Government Primary School	101.36	Written off
Break and enter and larceny of articles at St. Mary Nursery School	114.54	Not yet settled
Break and enter and larceny of articles at Berbice Educational Institute	185.30	Not yet settled
Break and enter and larceny of articles at Crabwood Creek Government School	1,436.00	Written off
Break and enter and larceny of articles at Yakusari Govt. School	2,380.41	Written off
Break and enter and larceny of articles at St. Anne's Govt. School	148.00	Not yet settled
Simple larceny of articles at Maria's Pleasure Government School	924.00	do
Simple larceny of one (1) starter for D6 Caterpillar Bulldozer at Guyana Industrial Training Centre	1,000.00	do
Larceny of articles at St. Mary's R.C. School	132.40	do
Break and enter and larceny of needlework materials at Ann's Grove Methodist School	169.93	Written off
Break and enter and larceny of articles at B.V. Community High School	2,968.15	Not yet settled
Larceny of one (1) Electric floor fan at In-Service Teacher Training Programme Centre, Linden	475.00	do
Theft of six (6) speakers at North Georgetown Government Secondary School	300.00	do
Break and enter and larceny of articles at North Georgetown Secondary School	2,926.00	do
Break and enter and larceny of articles at West Ruinveldt Government School	519.64	do
Break and enter and larceny of needlecraft materials at Manchester Primary School	260.02	do
Break and enter and larceny of agricultural tools at Enterprise Government School	103.53	Written off
Break and enter and larceny of articles at Bel Air Primary School	1,241.97	Not yet settled
Break and enter and larceny of one (1) sewing machine at Maria's Pleasure Government School	425.00	Written off
Break and enter and larceny of school books at Bedford Methodist School	290.00	Not yet settled
Larceny of one (1) Hydraulic Jack and one (1) gearbox from Guyana Industrial Training Centre	1,300.00	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF EDUCATION (CONT'D)		
Break and enter and larceny of articles at Ascension Lutheran School	582.32	do
Loss of articles at Muslim Education Trust College	117.00	do
Break and enter and larceny of articles at Ruxton Government School	240.04	Written off
Break and enter and larceny of articles at St. Patrick's Government School	176.32	Not yet settled
Break and enter and larceny of articles at Skull Point Government School	302.50	Written off
Break and enter and larceny of one (1) typewriter at Rama Krishna Government School	180.00	Not yet settled
Larceny of two (2) transistor radios at Rama Krishna School	180.00	do
Break and enter and larceny of articles at Skeldon Line Path Secondary School	1,510.00	do
Simple larceny of articles at Zealand Government School	116.92	Written off
Simple larceny of articles at Skeldon Scots School	116.00	Not yet settled
Break and enter and larceny of seventeen (17) rolls chain link fencing at Sophia School Farm	5,100.00	do
Break and enter and larceny of articles at Uitelugt Govt. School	537.00	do
Break and enter and larceny of two (2) rolls chain link fencing at Ann's Grove Community High School	900.00	Written off
Burglary of one (1) desk fan at Manpower Studies Unit	250.00	Not yet settled
Break and enter and larceny of articles at Emmore Hope Government School	1,025.00	Written off
Break and enter and larceny of articles at Gilson Government School	113.87	do
Simple larceny of articles at St. Cyril Anglican School	117.46	do
Simple larceny of one (1) typewriter and one (1) fan at the Guidance Unit	2,450.00	Not yet settled
Break and enter and larceny of articles at Cane Grove Government School	3,376.72	Written off
Break and enter and larceny of three (3) rolls chain link fencing at McGillvary Government School	450.00	Written off
Break and enter and larceny of articles at Malgre Tout Government School	645.00	Not yet settled

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION (CONT'D)</b>		
Break and enter and larceny of articles at Malgre Toul Government School	2,298.22	Written off
Break and enter and larceny of articles at Skeldon Lutheran High School	391.00	Not yet settled
Break and enter and larceny of school books at Indian Education Trust College	3,354.55	Not yet written
Break and enter and larceny of toilet fittings at St. John's Anglican School	911.00	Written off
Shortages of articles at St. Mary's Government School	135.00	Not yet settled
Simple larceny of articles at St. Anthony's Anglican School	173.50	do
Break and enter and larceny of articles at Central High School	2,549.90	do
Break and enter and larceny of one (1) electric fan at the Guyana National School of Dance	331.00	Not settled
Break and enter and larceny of articles at Bath Government School	274.00	do
Loss of articles at Mahaicony Govt. Secondary School	6,560.00	do
Break and enter and larceny of articles at Zeeburg Govt. School	1,073.51	do
Break and enter and larceny of articles at Cornelia Ida Government School	799.91	do
Break and enter and larceny of articles at Sophia Centre	2,373.33	do
Loss of articles at St. Theresa Government School	106.85	Written off
55 Minor losses	3,018.28	
	<u>96,074.45</u>	

**MINISTRY OF HEALTH**

Break and enter and larceny committed on the New Amsterdam Hospital	142.77	Not finalised
Simple larceny of a toilet bowl and cistern from the Public Health Department, Fort Canje Hospital	100.00	Closed
Simple larceny committed on the Mental Hospital at Fort Canje Berbice	2,793.00	Not finalised
Break and enter and larceny of articles from the Social Workers' Department - Georgetown Hospital	290.60	Closed

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HEALTH (CONT'D)</b>		
Loss of Uniform Material from Nursing Supervisor's Office Ministry of Health	372.80	Not finalised
Loss of Aluminium Tea-pot and other articles from the Surgical Out-Patients Department, Georgetown Hospital	176.48	Closed
Alleged simple larceny — Mental Hospital Compound	125.00	Not finalised
Simple larceny committed in the Ministry of Health at Hyde Park, East Bank Essequibo Walk	138.48	Not finalised
Simple larceny — Ministry of Health Chest Clinic — Orange Walk	195.00	Closed
Stock Verification — Bartica Dispensary	187.40	Not finalised
Alleged break and enter and larceny committed on Wimar Health Centre	472.28	Closed
Loss of drugs by theft from the Wimar Health Station	293.98	Not finalised
Loss of 1 G.R.L. Refrigerator and 4 Foam Mattresses from Port Branch, Timahri	1,110.00	Closed
Loss of one Electric Fan — Malaria Eradication Project	300.00	do
Simple larceny on the Government Analyst Department of 4 Platinum Crucibles	2,000.00	do
Break and enter and larceny committed on the Health Education Department	4,085.40	do
Loss of one electric fan — Windsor Forest Health Centre	354.00	do
Loss of one electric table model fan from the Occupational Therapy Department — P.H.G.	175.00	do
Loss of stores through falsification of Accounts	6,875.00	Not finalised
Loss of one Foam Mattress and 1 Tilley Gas Lamp (1 x 300) from Cumberland Health Centre	180.88	Closed
Stock Verification on Brickdam Health Education Department	10,556.00	Not finalised
Stock Verification of the Drugs and Chemical Bond, Government Pharmacy	40,162.55	Closed
Loss of one (1) spray can	105.00	do
Simple larceny committed on the New Amsterdam Hospital of one Foam Mattress	72.00	do
Break and enter and larceny committed on the Malaria Eradication camp at Lethem of one Primus Stove	80.00	do

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
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**MINISTRY OF HEALTH (CONT'D)**

Loss of 1 Agricultural Fork and other implements from Warden's Quarters, Mahaica Hospital	59.00	do
Loss of one Ice Bucket from Vreed-en-Hoop Health Centre	85.00	do
Loss of one Lumo Gas Camping portable Gas-lamp	58.00	do
Six (6) Minor losses totalling	164.22	
	<u>71,401.47</u>	

**MINISTRY OF CO-OPERATIVES AND NATIONAL MOBILISATION**

Loss of one Gear box and bell housing from C.F.U. Workshop	2,375.00	Closed
Loss of 4 wheels from Colt Van PAA 7475	686.40	Not finalised
Larceny of Zinc Sheets and other materials — Vietobal Claybrick Factory	1,486.47	do
Break and enter and larceny Eversham Village Community Centre	228.80	do
	<u>4,776.67</u>	

**APPENDIX 'A'**  
**SUMMARY OF ACCIDENTS REPORTED — 1975**

MINISTRY/DEPARTMENT	AMOUNT
Office of the Prime Minister	2,726.02
Home Affairs	59,035.34
Agriculture	122,339.21
Regional Development	4,887.84
Works	141,555.89
Education	Not Stated
Health	9,414.34
Co-operatives & National Mobilisation	1,906.46
	<u>341,864.13</u>

## APPENDIX 'A'

## (3) List of Accidents Reported — 1975

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Accident involving the Cde Prime Minister's horse and Private Car PAA 4385	1,582.10	Not yet settled
Accident involving G.D.F. vehicle PT 65 and Motor Car PZ 2320	600.00	do
Accident involving Lorry GAA 6903 and Car PZ 92 on 30.10.75 (G.N.S.)	542.92	do
	2,725.02	
<b>MINISTRY OF HOME AFFAIRS</b>		
Accident involving Fire Ambulance PAA 5589 and Motor Car PZ 2857	300.00	Recovered from owner of private car
Accident involving Major Pump PAA 1987	3,000.00	Officer surcharged \$750.00
Accident involving Fire Ambulance GAA 2818 and Ministry of Works and Housing Truck GAA 3957	200.00	Not yet settled
Accident involving Police Motor Jeep PZ 8640	132.63	Written off
Accident involving Police Van PAA 4940 and Motor Car PM 680	1,423.43	Officer surcharged \$474.48
Accident involving Police Motor Car PAA 2702	230.87	Written off
Accident involving Fire Ambulance PAA 5585 and Motor Car PT 440	240.00	Not yet settled
Accident involving Police Land Rover PAA 5829	1,996.27	Officer surcharged \$360.00
Accident involving Prison Van PAA 485 and Truck GC 164	187.34	Not yet settled
Accident involving Police Motor Cycle CA 9228 and Motor Car PZ 8517	180.00	Not yet settled
Accident involving Police Land Rover PAA 2128	8,387.07	Written off
Accident involving Police Motor Car PAA 5770	175.69	Officer surcharged \$150.00
Accident involving Fire Ambulance PAA 5589 and a cow calf	100.00	Written off
Accident involving Police Motor Car PAA 2699 and Motor Lorry GZ 5025	387.86	Not yet settled
Accident involving Police Motor Jeep PAA 5048 and Motor Car PAA 149	93.55	Written off
Accident involving Fire Ambulance PAA 5585 and Motor Car HY 763	120.00	To be recovered from owner of private car
Accident involving Police Land Rover PAA 5052 and Motor Van PAA 8354	50.55	Recovered from Insurance Company
Accident involving Police Land Rover PAA 2375	394.45	Written off
Accident involving Police Land Rover PAA 2370	342.10	Officer surcharged \$171.05
Damage to Windscreen of Police Motor Car PAA 4757	150.00	Written off

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Motor Car PZ 9822	60.00	Charged to Public Funds
Accident involving Police Motor Car PAA 1882	96.82	Not yet settled
Accident involving Police Motor Car PAA 5801 and Hire Car HZ 1816	2,345.08	Not yet settled
Accident involving Police Motor Car PAA 5805 and a Donkey	778.00	Officer surcharged \$500.00
Accident involving Police Motor Car PAA 4758	92.85	Surcharge of \$92.85
Accident involving Police Motor Car PAA 4934 and Motor Cycle CB 829	531.89	Officer surcharged \$100.00
Accident involving Fire Ambulance PAA 4279 and Auto Cycle CB 641	90.00	Surcharged
Accident involving Police Motor Van GAA 5754 and a pedestrian	76.54	Written off
Accident involving Police Motor Lorry GAA 6360 and Motor Car H 1650	2,075.00	Written off
Accident involving Police Motor Car PAA 5772 and a Motor Cycle CA 7817	477.82	Not yet settled
Accident involving Police Motor Cycle CA 9264 and a pedestrian (deceased)	590.20	Written off
Accident involving Fire Service vehicle PAA 1938 and PZ 9949 and GX 725	1,740.00	Written off
Accident involving Water Tender PZ 9904	75.00	Full amount recovered
Accident involving Police Motor Cycle CA 9226	99.95	Written off
Damage to Engine of Police Force vehicle PAA 4763	1,024.68	Written off
Accident involving Police Motor Cycle GA 9224 and a pedal cyclist	74.95	Not yet settled
Accident involving Police Motor Car PAA 5802 and a cow	2,925.17	Not yet settled
Accident involving Police Motor Car PAA 5802	403.83	Written off
Accident involving Police Motor Car PAA 5743 and Motor Cycle CA 8602	109.55	Written off
Accident involving Police vehicle PAA 2691 and Police Land Rover PAA 2126 towing a caravan	114.50	Charged to Public Funds
Accident involving Police vehicle PAA 5797 and a Hire Car PAA 457	2,676.82	Recovered from Insurance Company
Accident involving Police Motor Cycle CA 9246 and Motor Car PZ 2253	237.36	Not yet settled
Accident involving Police Motor Car PAA 2692 and Hire Car H 2337	77.52	Written off
Accident involving Police Motor Car PAA 4943 and Motor Car PZ 5810	452.74	Officer surcharged \$100.00
	278	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Motor Car PAA 4051 and a pedal cyclist	567.39	Not yet settled
Accident involving Police Land Rover PAA 2125 and a donkey	64.00	Charged to Public Funds
Accident involving Police Motor Car PAA 5744 and a Land Rover PAA 1380	1,023.52	Officer surcharged \$218.08
Accident involving Police Land Rover PAA 5542 and Hire Car H 1138	5,045.13	Officer surcharged \$720.00
Accident involving Police Speedboat "Dolphin"	1,304.01	Written off
Accident involving Fire Colt Van PAA 5133 and Fire Ambulance PAA 5587	642.33	Written off
Accident involving Fire Mitsubishi Colt Van PAA 5133 and Lancer Motor Car PAA 6913	392.30	do
Damage to Fire Ambulance PAA 5586 by a patient	81.00	do
Accident involving Police Motor Car PAA 2704 and a cow	954.00	Not yet settled
Accident involving Police Motor Car PAA 7467 and two goats	86.92	Not yet settled
Accident involving Police Motor Car PAA 4936 and motor cycle CA 7028	197.23	Written off
Accident involving Police Evinrude OB Engine 135 H.P.	1,187.81	Not yet settled
Accident involving Police Land Rover PZ 9928	836.08	do
Accident involving Police Motor Car PAA 4049	84.02	do
Accident involving Police Motor Car PAA 5741 and motor car PZ 3696	418.71	do
Accident involving Police Motor Cycle CA 9284	80.95	do
Accident involving Police Motor Cycle CA 9284 and a Motor Cycle CA 398 and a cow	1,027.75	do
Accident involving Police Motor Cycle CB 852 and Motor Cycle CA8814	83.95	Written off
Accident involving Police Motor Cycle CA 9218 and Motor Car PZ 54	395.73	Full amount recovered
Accident involving Police Motor Car PAA 4053 and Motor Car PAA 6364	255.50	Not yet settled
Accident involving Water Tender PJ 602 and a Three Wheel Truck GS 880	75.00	Written off
Accident involving Police Land Rover PAA 2370	165.11	Officer surcharged \$82.56
Accident involving Police Land Rover PZ 9924 and Motor Car PX 824	166.94	Written off
Accident involving Police Car PAA 4758 and Hire Car HX 932	479.55	Written off
	279	



APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS (CONT'D)		
Accident involving Police Motor Car PAA 5788 and a Motor Car PAA 2855	80.59	Charged to Public Funds
Accident involving Police Motor Car PAA 5743 and Hire Car H 1759	448.61	Not yet settled
Accident involving Police Motor Cycle CA 9249 and Police Lorry GAA 5045	166.45	Full amount recovered
Accident involving Police Motor Car PAA 4049 and Motor Car PAA6170	52.02	Written off
Accident involving Fire Ambulance PAA 5586 and Van GAA 3813	131.10	Fireman surcharged \$25.00
Accident involving Police Vehicle PAA 7468 and a horse	145.88	Written off
Accident involving Police Land Rover PZ 9824 and a cow	629.92	Not yet settled
Accident involving Police Motor Land Rover PAA 5034 and a cow	135.95	Written off
Accident involving Police Land Rover PAA 2370 and Motor Car PAA 6831	98.88	Written off
Accident involving Police Motor Lorry GAA 7861 and Motor Lorry CT 619	92.52	Not yet settled
Damage to rearside door of Water Tender 7, PZ 9904	227.50	Fireman surcharged \$113.75
Accident involving Police Land Rover PAA 7467 and Motor Bus BAA 7452	302.08	Written off
Accident involving Police Motor Car PAA 5804	966.33	Officer surcharged \$193.26
Accident involving Police Van CAA 5754 and a Stationary Cart	211.68	Officer surcharged full amount
Accident involving Police Motor Van PAA 4943 and Motor Cars PK 58 and PT 960	940.38	Not yet settled
Accident involving Police Motor Cycle GB 1792 and a Pedal Cyclist	117.20	Written off
Accident involving Police Motor Car PAA 4049 and a Tractor T7987	140.72	Driver agreed to pay full amount
Accident involving Police Lorry GAA 6355 and Police Land Rover GS 422	87.92	Written off
Accident involving Police Motor Car PAA 4058 and a horse-drawn cart	448.57	Charged against Public Funds
Accident involving Police Motor Car PAA 5773 and PAA 6959 (GUY21)	2,578.27	Written off
Accident involving Prison Van PAA 2785 and Motor Car PZ 6809	90.25	Driver of car agreed to pay full amount
1 Minor Accident	35.76	
	<u>59,035.44</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE</b>		
Accident involving lorry GAA 5288 and telegraph post at Henrietta	61.38	Officer surcharged 50%
Accident involving land rover PAA 3135 and lorry GAA 3189	4,668.00	Not yet settled
Accident involving Land Rover PZ 4355 and Cars PY 238 and H 1602 at Industry	65.00	Recovered from driver of the Hire Car
Accident involving lorry GAA 7333 at Utivlugt	192.55	Officer surcharged \$100.00
Accident involving lorry GAA 6563 a Van GAA 3697 and animal-drawn cart at Leonora	140.90	Recovered from driver of GAA 6563
Accident involving Land Rover PAA 3398 and Tractor 9471 at No. 6 Public Road, West Coast Berbice	200.00	Not yet settled
Accident involving PZ 8281 and Lorry GZ 7230 at Victoria Village	997.90	Not yet settled
Accident involving Land Rover PZ 8281 at Rockstone	446.18	Officer surcharged full amount but only \$315.18 has been recovered
Accident involving Land Rover PAA 1474 and car PZ 8477 at Sherrif Street, Campbellville	420.29	Cost of repairs to be recovered from driver of PZ 8477
Accident involving GAA 5873 and Car at East Bank Public Road	3,578.65	Officer surcharged \$360.00 and the balance charged to Public Funds
Accident involving Dragline and Mine Car GAA 2746 at Kingston Wharf	300.00	Charged to Public Fund
Accident involving Land Rover PAA 7062 and Lorry GZ 4993 on Queenstown Public Road	657.00	Not yet settled
Accident involving Lorry GM 180 at Black Bush Polder	594.21	Charged to Public Funds
Accident involving Land Rover PAA 3135 at Non Pariet, E.C.D.	2,334.62	Charged to Public Funds
Accident involving Land Rover PAA 6639 and GAA 6352 at Plantation Drill	2,976.22	Officer surcharged 30% of cost and matter closed
Accident involving Land Rover PAA 7009 and car PZ 1952	Not Stated	Not yet settled
Accident involving mobile crane 9832 at Vigilance Public Road	1,400.00	Closed
Accident involving Land Rover PZ 8699 at Matthew's Ridge	513.66	Officer repaid \$40.00 and balance was written off
Accident involving Land Rover PAA 3041 at Moblissa	7,000.00	Officer surcharged \$75.00, Matter closed
Accident involving Land Rover PAA 1556 and car PA 336 at Uplands	2,747.90	Matter not settled. Recovered \$1,350.00 at 9.4.81
Accident involving lorry GZ 1388 CT 339 and car HZ 6754 at Bagotville	61.89	Not yet settled
Accident involving Tractor 7218 and Hearse PZ 1373 at Anna Regina	262.31	Not yet settled
Accident involving Land Rover PAA 2754 and car PZ 4210 at La Grange	200.00	Repairs paid for by driver of car
Accident involving Land Rover PZ 3877 and Tractor 11379 at Mibikuri	181.00	Recovered from owner of Tractor
	281	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE (CONT'D)</b>		
Accident involving Land Rover PAA 6082 and grader at Rosignol	835.05	Written off
Accident involving Land Rover 3130 at Kuru-Kuru	Not Stated	Not yet settled
Accident involving bus RZ 3487 and Land Rover PAA 3132 at East La Penitence	162.16	Officer surcharged 50% of cost of repairs
Accidents resulting in damages to Hymac 580-C on 24.8.75; 30.8.75; 20.10.75; 9.12.75	7,400.00	Not yet settled
Accident involving jeep PZ 9940 and lorry GAA 7309	300.00	Not yet settled
Accident involving jeep PAA 7013 at Linden	575.73	Officer surcharged full amount
Accident resulting in damage to Clarke Crane at Land of Canaan Wharf	70,000.00	Not yet settled
Accident involving two trains at 13 miles Barima, Matthew's Ridge	2,719.12	Not yet settled
Accident involving Land Rover PAA 4985 at Sapika Road, Rupununi	3,640.00	Written off
Accident involving Land Rover PAA 3294 and car GAA 2505 on Camp Street	131.21	Not yet settled
Accident involving tractor 8945 and trailer TAA 5854 at Madewini	2,500.00	Not yet settled
Accident involving trucks GAA 7315 and GAA 7316 at Grove Public Road	100.00	Charged to Public Funds
Accident resulting in damage to Land Rover PAA 3398 at Abary	200.00	Officer surcharged
Accident involving Land Rover PAA 3398 and cow at Mahaisony	170.00	Not yet settled
Accident involving Land Rover PAA 1475 and car PAA 7205 at Sheriff Street, Campbellville	Not Stated	Not yet settled
Accident involving lorry GAA 3226 on Chapman Road	200.80	Officer surcharged full amount
Accident involving van GAA 5873	2,669.76	Not yet settled
Accident resulting in broken show-window at Texaco Soesdyke Gas Station	391.30	Closed
57 Minor Accidents	348.62	
	<u>122,339.21</u>	

**MINISTRY OF REGIONAL DEVELOPMENT**

Accident involving Land Rover Paa 4818	1,859.74	Not finalised
Accident involving Land Rover PAA 3503, Motor Car PZ 504, PZ 5715 and PZ 9046	3,028.10	Not finalised
	<u>4,887.84</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS</b>		
Accident involving Land Rover PZ 7987 and Truck GZ 0532	188.00	Not yet settled
Accident involving GAA 4569 and a tree stump	21,000.00	Driver surcharged \$814.50. Not yet settled
Destruction of Blue Jacket Beecon by Tug "William Gill"	15,000.00	Matter closed
Accident involving Land Rover PW 486	989.27	Not yet settled
Accident involving Lorry GAA 3587 GT 704 and CAA 3588	946.90	Officer surcharged \$236.73
Accident involving Land Rover PAA 4645	1,400.00	Matter closed
Accident to one Aoometer (Electrical Tester)	211.48	Not yet settled
Accident involving Motor Lorry GZ 8949	1,220.46	Officer surcharged \$240.00 — fully recovered. Matter closed
Accident involving Jeep No. PZ 9962	59.00	Not yet settled
Accident involving Bedford Lorry GZ 6246 (GT 408)	200.00	Not yet settled
Accident involving Blue Cadillac Motor Car and Motor Car PL 300	1,468.75	Matter closed
Accident involving Lorry GM 37 and Tractor No. 2313	75.00	Not yet settled
Accident involving Land Rovers PAA 4165 and PAA 1677	118.75	Not yet settled
Accident involving International Travel all No. PZ 6449, GT 523	1,870.19	Officer surcharged \$204.00
Accident involving PAA 6683	7,000.00	Not yet settled
Accident involving Lorries Nos. GAA 5274 and GX 453	200.00	do
Accident involving PAA 5200 and Motor Cycle CA 6436	3,000.00	do
Accident involving GAA 4273, GAA 7432 and GAA 4380, GT 785 on 16.2.75	950.00	Matter closed
Accident involving Motor Lorry GAA 5225 and GS 569	9,542.86	Not yet settled
Accident involving Land Rover PZ 8818 and GT 471	150.00	Officer surcharged \$150.00. Surcharge of \$150.00 fully recovered. Matter closed
Accident involving Land Rover PAA 3943	8,885.33	Matter closed
Damage to Piston Ring	299.10	Officer surcharged \$74.78
Accident involving Motor Lorry GAA 7308 and Tractor with Trailer 9455 — TAA 5158	114.00	Not yet settled
Accident involving Ministry of Housing Motor Car PAA 6954 and Motor Car PAA 5721	123.43	Amount recovered from Insurers of Motor Car PAA 5721. Matter closed
Accident involving dragline 9716 — DL/98	599.35	Matter closed
Accident involving Motor Jeep 5206 and Hire Car HS 908	185.00	Not yet settled
Accident involving PAA 6959 and PAA 5773	535.32	do
Accident involving Government Lorry GAA 4358 and Low Loader	155.94	do
Accident involving Lorry GAA 7127 and lamp post	2,000.00	do
	283	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Accident involving Land Rover PAA 2336	175.00	Officer surecharged \$175.00
Accident involving Tractor GAA 7980 and Motor Lorry GZ 6573	1,159.40	Not yet settled
Accident involving PAA 6942 and HA 3858	519.19	Not yet settled
Accident involving Jay Fung Truck GAA 5165 and G.D.F. Truck GAA 1413	665.45	Matter closed
Accident involving Motor Lorry GN 136 and Fuel Tanker GX 552 on Cove and John Public Road	700.00	Not yet settled
Accident involving Motor Lorry GR 653 and car PZ 93	420.00	Matter closed
Accident involving Lorry GZ 9263/ GT 507 with Motor Lorry GAA 6541	822.00	Full amount recovered from Trinidad Fire Insurance Company. Matter closed
Accident involving Land Rover PAA 2357 and Lorry GAA 2611	5,000.00	Not yet settled
Accident involving GAA 7133 and HY 188	91.35	Matter closed
Accident involving Tractor No. 6055 TR 102 and Trailer TL 147 and Hymac No. 9996 - M/555 and Bus BAA 4495	15,624.63	Not yet settled
Accident involving Car PAA 4557	5,500.00	Not yet settled
Accident involving GAA 7898 and GV 178	835.25	Cost recovered. Matter closed
Accident involving Bedford Lorry GAA 3099	300.00	Amount to remain charged against Public Funds. Matter closed
Accident involving Lorry GV 136 and GT 79, GT 288	127.00	Not yet settled
Accident involving Motor Car PAA 6953 and Motor Car PZ 1205 on 25.8.75	307.71	Owner of PZ 1205 compensated \$1,000.00 for damage. Not yet settled
Accident involving GAA 3189 and PAA 120	124.10	Amount to remain charged to Public Funds
Accident involving GAA 7698 and GT 989	812.40	Not yet settled
Accident involving Lorry GAA 7309 and Lorry GAA 7307	650.00	do
Accident involving PAA 5204 and PAA 4090	129.74	do
Accident involving GZ 8916 and GZ 128 on 24.11.75	6,406.20	do
Accident involving car PAA 6962 and damage to windscreen of Car PAA 6962	1,120.00	do
Accident involving GAA 2951. Damage to Lorry GAA 2951 windscreen	322.83	do
Accident involving Lorry GAA 5294 on Harlem Public Road on 18.10.75	1,303.66	do
Accident involving Land Rover PAA 3692 and Motor Car PZ 8510	3,830.00	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Damage to Front End Loader TR/246	3,000.00	Matter closed
Accident involving Land Rover FAA 3943	150.00	Not yet settled
Accident involving Land Rover PZ 8818 - GT/471 and Tractor Trailer No. 3115 - TY 853 on L.B.I. Road	3,656.96	Officer surcharged \$360.00. Surcharge recovered. Matter closed
Accident to Chevrolet Pick up GAA 3582	500.00	Officer surcharged \$261.08
Damage by fire to Massay Ferguson Wheal Tractor Model 165-7979-TR 157	213.80	Written off. Matter closed
Accident involving GZ 9809, GT/525 and Van GAA 4631	1,263.00	\$2,500.00 paid as compensation to owner of GAA 4631. Not yet settled
Accident involving Lorry GAA 4358 and Low-bed Lorry GAA 2648	350.00	Not yet settled
Accident involving TR 152 (Massay Ferguson Tractor)	1,500.00	Not yet settled
Accident involving Lorry GAA 8010 and GAA 8011	300.00	Written off. Matter closed
Accident involving Car FAA 770 and Van GZ 8697	556.05	Not yet settled
Accident involving Front End Loader 11271 - GT 281	2,000.00	do
Damage to PZ 8286 on 29.12.75	115.50	do
Accident involving PZ 7987 and Lorry GZ 6522	188.00	do
Accident involving Lorry GAA 7698, tractor 8455 and Car H 1753	100.00	do
Damage to 1 unpacked slowing crane 620	150.00	do
Accident involving Civil Aviation Department Land Rover PZ 8249 and Motor Car H 1518	900.00	do
Damage to 2 Bitumen Tankers	320.00	do
Accident involving Land Rover PAA 6681 and Motor Bus BAA 5503	192.51	Officer surcharged \$192.51
Accident involving car PAA 6736 at Belladrum Public Road on 16.6.75	507.50	Not yet settled
Accident involving GAA 7733 and PAA 244 on 18.12.75	-	Compensation of \$399.85 paid to PAA 244
Accident involving UMRP, MWH vehicle PAA 5440 and Motor Cycle CB 1463	-	No damage to Government vehicle, Ministry settled claim for \$1,050.00 on advice of Solicitor General
21 Minor Accidents	554.53	
	<u>141,655.89</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF EDUCATION</b>		
Accident involving Motor Land Rover PAA 6068 and Car PP 218	Not Stated	Not yet settled
Accident involving Motor Bus BX 89 Motor Van GAA 4152 and PAA4266	do	do
Accident involving Land Rover PAA 4163 and Motor Lorry GL 89	do	do
Accident involving Land Rover 4163 and Motor Car PZ 3210	do	do
Accident involving Land Rover PAA 3545 and a pedestrian	do	do
Accident involving Land Rover PAA 3822 and Motor Waggon PAA 7920	do	do
Accident involving Land Rover PAA 4163 and Motor Car PAA 1436	do	do
Accident involving Land Rover PAA 4218 and Hire Car H 1613	do	do
<b>MINISTRY OF HEALTH</b>		
Accident involving Motor Car PAA 882 and Hire Car H 1895	186.00	Not finalised
Accident involving Land Rover PZ 3598 on Hosororo Hill	2,500.00	Closed
Accident involving Ministry of Health Land Rover PZ 3025 at Lethem	174.51	Closed
Accident involving Land Rover Accident Report — Land Rover PAA 2353	1,500.00	Not finalised
Accident involving Volkswagon PAA 882	349.11	Closed
Accident involving Volkswagon PAA 3876	2,507.72	Closed
Accident involving Volks-Station-Wagon PAA 2964	602.00	Closed
Accident involving Austin Mini Bus PAA 2451	700.00	Not finalised
Accident Report — Land Rover PZ 8707	220.00	Closed
Accident involving Land Rover PZ 3599	100.00	do
Accident involving Ministry of Health vehicle PN 577 on the Craig Public Road, E.B.D.	100.00	do
3 Cases of Minor Accidents	375.00	Not finalised
	100.00	
	<u>9,414.34</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF CO-OPERATIVES &amp; NATIONAL MOBILISATION</b>		
Accident involving GAA 6543 and Motor Car PZ 9485	1,178.88	Closed
Accident involving Van PAA 7475 and Lorry GAA 8033	355.60	Not finalised
Accident involving mini-bus PAA 7475 and car PZ 2353	127.35	Closed
Accident involving Van BAA 6542 and Car PZ 9804	86.50	do
Accident involving lorry GZ 8671	86.96	do
Accident involving lorry GZ 6328 and motor cars PZ 6355 & PZ 6687	62.75	do
1 Minor Accident	15.00	
	<u>1,906.49</u>	

**APPENDIX 'A'**  
**SUMMARY OF ACCIDENTS REPORTED - 1976**

MINISTRY/DEPARTMENT	AMOUNT
Office of the Prime Minister	4,710.59
Home Affairs	80,609.85
Agriculture	78,649.41
Regional Development	12,781.57
Works	245,674.57
Education	Not Stated
Health	12,703.65
Co-operatives and National Mobilisation	10,292.83
	<u>445,422.47</u>

**APPENDIX A**  
**(3) List of Accidents Reported - 1976**

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Accident involving Land Rover PZ 7075 and Motor Car PAA 7817	3,500.00	Not yet settled
Accident involving G.N.S. vehicle PAA 9301 and Motor Lorry GZ 2284	250.00	do
Accident involving Land Rover PAA 6393	960.59	do
	<u>4,710.59</u>	



**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS</b>		
Accident involving Police Jeep PAA 9859	931.00	Charged to Public Funds
Accident involving Police Land Rover PAA 9002 and Hire Car H 1622	493.49	Not yet settled
Accident involving Police Motor Car PAA 4058 and Motor Van GAA 0989	221.15	Charged to Public Funds
Accident involving Police Vehicle PAA 9858 and Motor Van GAA 193	286.74	Not yet settled
Accident involving Police Motor Car PAA 5741 and Hire Car H 2177	1,036.07	Not yet settled
Accident involving Police Motor Van PAA 9877	3,105.45	Officer surcharged \$476.87
Accident involving Police Land Rover PZ 9824	5,061.35	Not yet settled
Accident involving Police Bus PAA 9794 and Lorry GAA 9490	5,498.65	Not yet settled
Accident involving Police Motor Car PAA 5803 and a cow	365.78	Officer surcharged
Accident involving Police Motor Car PAA 9878	1,587.01	Officer surcharged \$714.15
Accident involving Police Motor Cycle CB 2692 and a pedestrian	118.80	Written off
Accident involving Police Land Rover PAA 9008	114.58	Officer surcharged
Accident involving Police Motor Car PAA 9177 and Motor Car PZ 252	441.91	Charged to Public Funds
Accident involving Police Lorry GAA 9972	1,130.88	Charged to Public Funds
Accident involving Police Motor Car PAA 9860 and Bus BAA 7894	1,450.91	Not yet settled
Accident involving Motor Truck GBB 470 and an unidentified Lorry	320.00	Amount written off
Accident involving Water Tender No. 6 PJ 602	Not Stated	Not yet settled
Accident involving Fun Tender PAA 415	154.50	Officer surcharged \$77.20
Accident involving Coll PAA 5731 and a cow	758.40	Matter closed
Accident involving Police Motor Car PAA 5768 with a concrete wall	430.71	Officer surcharged \$129.21
Accident involving Police Motor Car PAA 9835 and Motor Car GAA 4749	329.67	Amount recovered from driver of GAA 4749
Accident involving Coll PAA 5131 and Motor Bus BV 672	132.50	Amount recovered from Officer
Accident involving Police Motor Cycle CA 2153 and Motor Car GAA 547	338.05	Not yet settled
Accident involving Police Motor Van PAA 9125 and Motor Car HQ 992	170.73	Amount written off
Accident involving Ambulance PAA 5589 and Motor Car HY 989	150.00	Ambulance door repaired by driver of HY 989. Matter closed
Accident involving Coll PAA 5133	280.50	Officer surcharged

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS (CONT'D)		
Accident involving Police Land Rover PAA 5829 and Prison Van PAA 485	413.82	Not yet settled
Accident involving Police Motor Car PAA 5746	302.56	Officer surcharged \$226.92
Accident involving Police Motor Car PAA 4759 and Cars H 262, HY 345 and PZ 1963	481.85	Charged to Public Funds
Accident involving Police Motor Car PAA 4056 and Hire Car H 1139	146.67	Not yet settled
Accident involving Colt Van PAA 9061 and a cow	1,218.45	do
Accident involving Police Car PAA 4934 and Motor Bus BAA 6756	163.94	do
Accident involving Ambulance PAA 4279	180.00	Amount written off
Accident involving Police Motor Van PAA 5734 and a concrete bridge	217.99	Amount recovered from driver
Accident involving Police Motor Car PAA 5741 and a male pedestrian	452.35	Not yet settled
Accident involving Police Land Rover PAA 5604 and Motor Car PW 842	530.52	Amount recovered from driver of PW 842
Accident involving Police Van PAA 9126 and Van PAA 5929	199.23	Amount written off
Damage to windscreen of Police Motor Car PAA 2695	291.50	Amount written off
Accident involving Police Motor Car PAA 4057 and parked scrapped waggon	234.20	Officer surcharged
Accident involving Ambulance PAA 4279 and a Tank Waggon GZ 773	500.00	Not yet settled
Accident involving Ambulance PAA 5584	125.00	Officer surcharged
Accident involving Ford Ambulance PAA 5586 with parked Lorry GAA 9505	320.50	Amount written off
Accident involving Police Motor Cycle CB 2441 and Motor Waggon CS 59	154.75	Not yet settled
Accident involving Ambulance PAA 4281 and a concrete traffic Island	165.05	Amount written off
Accident involving Vehicle PAA 5133 Mitsubishi Colt and Motor Car PAA 120	998.00	Not yet settled
Accident involving Ambulance PAA 5585 and Motor Car H 2100	490.65	do
Accident involving Motor Lorry GAA 6356 and Lorry GAA 8313	370.46	do
Accident involving Ambulance PAA 5584 and a Motor Cycle CA 9137	113.20	Amount written off
Accident involving Police Motor Car PAA 5744	2,872.55	Officer surcharged \$574.53
Accident involving PAA 5585 and a post	70.00	Amount written off
Accident involving Ambulance PAA 5584	75.00	Officer surcharged
Accident involving Colt Van PAA 5131 and a Motor Car PAA 8431	60.00	Amount written off
Accident involving Ambulance GAA 4090 and Motor Cycle CA 9648	180.00	Amount written off
Damage to Ambulance PAA 5587	170.00	do
	289	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Ford Ambulance PAA 5586 and Motor Cycle CA 5379	350.00	do
Accident involving Police Motor Car PAA 9880	902.49	Officer surcharged \$360.00
Damage to Engine of Water Tender No. 7 by fire	15,250.00	Amount written off
Accident involving Police Motor Waggon PAA 9888	1,086.98	Officer surcharged \$343.49
Accident involving Police Motor Cycle CB 2155	295.77	Officer surcharged \$147.88
Accident involving Police Motor Jeep PAA 9848	1,214.14	Officer surcharged \$303.54
Accident involving Police Motor Car PAA 5808	104.31	Not yet settled
Accident involving Police Motor Colt Van PAA 9876	3,089.18	Amount written off
Accident involving Police Colt Van PAA 9130 and Motor Car PK 617	115.53	Officer surcharged \$115.53
Accident involving Police Motor Car PAA 5772	1,000.06	Officer surcharged \$540.00
Accident involving Ambulance PBB 1708 and an animal	310.00	Amount written off
Accident involving Ambulance PBB 1705	1,373.06	Amount written off
Accident involving Police Land Rover PAA 8997	18,350.10	Charged to Public Funds
Accident involving Police Motor Cycle CB 2697	740.68	Not yet settled
Accident involving Police Colt Van PAA 7467	256.00	Not yet settled
Accident involving Police Motor Land Rover PAA 5034	374.94	Amount written off
	<u>80,609.86</u>	

**MINISTRY OF AGRICULTURE**

Accident involving Land Rover PAA 1994	140.54	Not yet settled
Accident involving Lorries GAA 8556 and GAA 5072 on East Bank Demerara Public Road	862.90	Officer surcharged \$86.29 and \$172.58 respectively
Accident involving Lorry GAA 6562 and Car PAA 4743	315.14	Charged to Public Funds
Accident involving Land Rover PAA 529 at Wauna	4,883.99	Cost of repairs charged to Public Funds
Accident involving Land Rover PAA 4987 on East Bank Public Rd.	800.00	Vehicle handed over to LIDCO and matter closed
Accident involving Pick-up Van GAA 3667 on East Coast Public Rd.	255.00	Charged to Public Funds
Accident involving Land Rover PAA 8699 at Lusignan	12,000.00	Not yet settled
Accident involving Lorry GAA 8562 and concrete bridge	Not Stated	Vehicle sold for \$20,000.00 but matter not yet closed
Accident involving Land Rover PAA 8082	7,000.00	Vehicle cannibalized without authority

## APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE (CONT'D)</b>		
Accident involving Land Rover 9591 in Alexander Village	107.06	Charged to Public Funds
Accident involving Land Rover PAA 3763 at Maharuma	610.62	Charged to Public Funds
Accident involving tractor-trailer 11461-8806 and Van PBB 451 at Long Creek	400.00	Charged to Public Funds
Accident involving Land Rover PAA 3294 and PW 558 at Plaisance	273.08	Not yet settled
Accident involving Land Rover PAA 3135 at Hopetown	8,000.00	Vehicle cannibalised and matter closed
Accident involving Land Rover PAA 3559 at Haslington	4,162.00	Matter not yet settled
Accident involving tractors 9945 and 9930 at Soesdyke/Linden Highway	3,950.00	Closed
Accident involving Lorry GAA 9481 and occupant on No. 63 Village Public Road	10,000.00	Not yet settled
Accident involving Land Rover PAA 7587 and tractor with trailer at Golden Fleese Public Road	5,560.32	Not yet settled
Accident involving Land Rover PAA 3398 and a cow at Foulis	200.00	Repairs charged to Public Funds
Accident involving Lorry GAA 5420 and cart at Bel Air	5,000.00	Not yet settled
Accident involving Land Rover PAA 9052 and Lorry GAA 7318	150.41	Officer surcharged 50% of repairs
Accident involving Land Rover PAA 7948 and Car H 2767 at Peter's Hall	200.00	Cost of repairs paid by officer and matter closed
Accident involving Land Rover PAA 7642 on Soesdyke/Linden Highway	700.00	Charged to Public Funds
Accident involving Land Rover PAA 7584 at Perseverance	5,779.44	Cost of repairs met by Sir William Halerow and Partners and matter closed
Accident involving Jeep PAA 8486 at Eccles	125.25	Charged to Public Funds
Accident involving Land Rover PAA 6639 on East Bank Public Road	5,000.00	Not yet settled
Accident involving Land Rover PAA 9692 and tractor 11289 at Vreed-en-Hoop	150.00	Charged to Public Funds
Accident involving truck GAA 8725 and GV 448	625.75	do
Accident involving GAA 2270 and cart on D'Urban Street	450.00	do
Accident involving Land Rover PAA 6066 and Car PAA 8051	Not Stated	Not yet settled
Accident involving Car PAA 8533 at No. 63 Public Road, Corentyne Berbles	Not Stated	Not yet settled
71 Minor Accidents	1,047.91	
	<u>78,649.41</u>	
	291	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF REGIONAL DEVELOPMENT</b>		
Accident involving David Brown's Tractor No. 9873	400.00	Closed
Accident involving PAA 6832 and a pedal cyclist	2,868.87	Not finalised
Accident involving Land Rover PAA 1275	150.00	Closed
Accident involving Bus BAA 8768 and a Police Car PAA 4934	152.94	do
Accident involving Bus PAA 9628 and Motor Car	50.00	do
Accident involving Land Rover PAA 9754 and Truck GZ 510	78.00	do
Accident involving PAA 8894 and a Ross Bus	70.76	Not finalised
Accident involving Land Rover PAA 9817	9,000.00	
	<u>12,781.57</u>	

**MINISTRY OF WORKS**

Damage to auto car Dump Truck GAA 8101, GT 1086	10,000.00	Not yet settled
Fatal accident involving Motor Car PAA 1511 which collided with a lamp post	6,500.00	Amount paid as compensation, Not yet settled
Accident involving Lorry GAA 8311 GT 1091 and private Lorry GZ 2419	850.00	Not yet settled
Accident involving PAA 6071 and tree	477.80	do
Accident involving Lorry GAA 4595 and Bus BAA 4810	83.74	do
Accident involving Motor Car PAA 6964 and concrete pole	1,737.23	do
Accident involving Lorry GAA 8922	180.00	do
Accident involving Motor Lorry GAA 287 and Motor Van GZ 2523	250.00	do
Accident involving Van GAA 8673 and unknown car	1,523.83	Officer surcharged \$1,525.83
Accident involving U.M.R.P. Ambulance GAA 8217	14,955.00	Not yet settled
Damage to Caterpillar Rollon Dumper M'843	160.00	\$32.60 repaid. \$126.40 written off
Accident involving Lorry GAA 8317 and private Lorry GO 123	792.00	Not yet settled
Fatal accident involving Mini Bus PAA 8388 and cyclist (pedal)	800.00	do
Accident involving Mini Colt PAA 8672 of the Supply Division	1,775.96	do
Accident involving PAA 6958 on Vlissingen Road	125.67	do
Accident involving Lorry GAA 7340	27,050.00	do
Accident involving Motor Van No. GAA 7898 and Lorry GZ 1912	335.25	do
Accident involving Motor Lorry GAA 4359 and female pedestrian	1,845.69	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF WORKS (CONT'D)		
Accident involving PAA 6851	60.00	
	458.70	do
Accident involving Land Rover PAA 9337	—	\$553.34 written off. Matter closed
Accident involving Lorry GAA 8001 and Hire Car H 1643	155.71	Matter closed
Accident involving Car PAA 7700 and Car PAA 6967	347.66 1,200.00	\$347.66 written off. Matter closed
Destruction of one 1400 x 20 FR Dunlop tyre and tube at UMRP	1,690.60	Not yet settled
Accident involving Lorry GBB 113 and GBB 335 on the Soesdyke/Linden Highway	185.38	Officer surcharged \$50.00
Accident involving Motor Bus BAA 5082 and Lorry GAA 8010	300.00	Officer surcharged \$300.00
Accident which involved Land Rover PZ 8278 which turned turtle at Rockstone	3,800.00	Not yet settled
Accident involving GBB 1605, PAA 1498, HAA 1663, PZ 3455 and a pedal cyclist	269.16 2,001.00	\$2,001.00 paid in settlement of claims for compensation. Matter closed
Accident involving Lorry GAA 8414 and Car PAA 8600	500.00	Not yet settled
Accident involving Lorry GAA 4361, GT/786	6,000.00	Not yet settled
Accident involving Motor Lorry GAA 6774 and Motor Land Rover PAA 3406	72.94	Officer surcharged \$72.94
Accident involving Motor Car PZ 2227 and PBB 102	54.32 1,400.00	Officer surcharged \$54.32
Accident involving Front End Loader TR/236	6,000.00	Not yet settled
Accident involving Land Rover PZ 8286 which ran off the road	391.67	Matter closed
Accident involving Lorry GBB 1310 and Car PAA 8939	30,000.00	Not yet settled
Accident involving Lorry GAA 7130 on the W.C.D. Public Road, Crane, killing three (3) persons	18,000.00	Not yet settled
Accident involving Lorries GAA 5092 and GAA 8415 at Timehri	148.48	Amount paid. Matter closed
Accident involving GAA 9431	185.00	Officer surcharged \$185.00
Accident involving Truck CAA 9439	210.17	Not yet settled
Damage to Datsun Wagon PAA 8614 by Lorry GAA 7389	250.00	Cost to remain charged against Public Funds
Accident involving Government Motor Car PAA 8044 and HN 19	180.36	Officer surcharged \$180.36
Accident involving Lorry GAA 8920 and Lorry GBB 1104 at Better Hope Public Road	360.00	Not yet settled
Accident involving Government Lorry GAA 9441 and Lorry No. 1483	5,200.00	Not yet settled
Accident involving Fuel Tanker GAA 9008	500.00	To remain charged against Public Funds
Accident involving UMRP vehicle GBB 136	150.00	Not yet settled
	293	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Accident involving Caterpillar Grader GR/29	1,500.00	do
Accident involving Land rover PAA 3863 and Lorry GAA 8547	181.43	do
Accident involving Motor Lorry GAA 9435 and an unidentified lorry	300.00	do
Accident involving Bitumen Tanker GAA 3707 - BP 39	943.34	To remain charged against Public Funds
Accident involving Lorry GAA 8515, GT 1148 and GAA 7193	150.00	880.00 recovered
Accident involving Lorry GAA 4697 and Front End Loader 11575-T 3230	250.00	Not yet settled
Accident involving Lorry 9428 and Front End Loader 6562	300.00	Written off. Matter closed
Accident involving Lorry GAA 7130 and GZ 1266	181.37	Not yet settled
Accident involving Land Rover PAA 1994 and Jeep PAA 8622	600.00	do
Accident involving Land Rover PAA 9592 and GAA 7206	378.61	do
Accident involving Lorry GAA 9453, Car PS 114, Hire Car HB 671	300.00	do
Accident involving GBB 1101 and GBB 1083	360.00	Amount to remain charged against Public Funds
Damage to cab of Bedford Fuel Tanker GAA 3065	1,500.00	Matter closed
Accident involving Auto Car GAA 8104 and Lorry GAA 9516	936.31	Not yet settled
Accident involving Land Rover PAA 9592 and GAA 7306	325.61	Matter closed
Damage to Aveling Barford Truck GAA 8734, GT 1162 on Rockstone Rd.	250.00	Not yet settled
Accident involving Lorry GAA 8008	1,492.25	Not yet settled
Accident involving Mini Bus PZ 8207 and PZ 4612	940.00	
Accident involving GAA 7151 at Kwapuu	2,300.00	\$2,500.00 paid as compensation
Accident involving Land Rover PBB 1185 at La Jalousie, W.C.D.	252.96	Amount charged against Public Funds
Accident involving U.M.R.P. vehicle GAA 6610	150.00	do
Accident involving PAA 6981 and HAA 477	1,200.00	Not yet settled
Accident involving PAA 6981 and HAA 477	700.00	Amount charged against Public Funds
Accident involving Pick-Up GAA 2679 and Lorry GAA 8721	257.67	Written off, Matter closed
Accident involving Truck GAA 8919 and PAA 6934 at Brickery Public Road, E.B.D.	264.28	Not yet settled
Accident involving vehicle GBB 1082 and Massey Ferguson Tractor No. 11161 TR 274 with Trailer TDB 906 at Oudemanning	392.74	do
Accident involving Colt Van GAA 9121 GT/1205 and Motor Cycle CB 3269	148.40	do
Accident involving GAA 7343 and Motor Cycle CB 561	1,145.26	\$1,145.26 paid as compensation



## APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF WORKS (CONT'D)		
Fatal accident involving I.F.A. German Lorry CAA 9504 and Trailer TBB 892 and two pedestrians	200.00	Not yet settled
Accident involving Lorries GBB 156 and GBB 158	6,000.00	do
Accident involving Lorry GAA 7998 and Lorry GAA 7997	225.00	do
Accident involving Front End Loader TR 309 at Takatu	3,155.00	do
Accident involving Lorry GAA 8001 and Loader TR 257	93.00	To remain charged against Public Funds
Accident involving PAA 6955 & PAA 1008	261.75	Amount repaid. Matter closed
Accident involving Lorry GAA 8560 with Lorry GAA 7306 at La Jalouse Public Road	21,000.00	Not yet settled
Accident involving Motor Land Rover PAA 8202 and Motor Car PN 168	185.00	Not yet settled
Accident involving Pick-up CAA 8890	102.45	Written off
Windscreen of Colt Pick-up GAA 8889 broken by flying brick from Lorry GAA 8427	300.00	Not yet settled
Accident involving Lorry GAA 8008 and Tractor 7073 and two pedestrians at Parika Road	1,350.00	\$1,350.00 paid as compensation
Accident involving PAA 7959 & GT 1220	4,000.00	Not yet settled
Accident to Axeling Barford Dump Truck GAA 8754	333.35	Not yet settled
Accident involving Motor Car PAA 6957	122.32	Amount recovered. Matter closed
Accident involving Lorry GAA 8412 and Car PAA 3061	1,300.00	\$1,300.00 paid as compensation
Accident involving Bedford Lorry GZ 2289, GT/340	206.29	Written off. Matter closed
Accident involving German Lorry Lorry GAA 9457	677.87	Amount to remain as a charge against Public Funds
Accident involving Motor Lorry GZ 2357 and a horse	197.70	Matter closed
Accident involving Land Rover PAA 3688 which ran off the road	6,079.11	Not yet settled
Accident involving Truck GAA 8111 and Hyster tyred wheel Roller PR/66 - 9345	250.00	do
Accident involving Motor Lorry GAA 8318 which ran off the road	22,000.00	do
Accident to one battery for Land Rover PZ 8283	168.00	Written off. Matter closed
Accident involving Lorry GAA 8008 and Tractor 7073 and two (?) pedestrians	137.47	
Accident involving Motor Lorries GAA 8730 and GR 207 on Peter's Hall Public Road, E.C.D.	1,350.00	\$1,350.00 paid as claims for compensation
Accident involving Caterpillar Grader No. GR 30 at U.M.R.P.	200.00	Not yet settled
Accident involving Lorries Nos. GAA 8928 and GR 126	750.00	do
	—	do
	295	



**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Accident to Rosa Bus PAA 6737 on Wisnar/Rockstone Road	1,315.00	do
Accident involving Motor Car PAA 1928 and Motor Van GAA 9019 and Hire Car H 2159	1,200.00	do
Accident involving Mini Bus PAA 5498 at Thomas and Lamaha Streets	4,800.00	do
Accident involving Mini Bus PAA 7473	553.38	To remain charged against Public Funds
Accident involving Lorry GAA 4567	77.27	do
Accident involving Jeep PAA 9848	303.54	do
Accident involving Lorry GAA 7304 and Motor Car HP 166	61.45	Not yet settled
Accident involving Land Rover PAA 5437	83.23	Charged against Public Funds
Accident involving Lorry GAA 4595 and Bus HAA 4810	85.74	Not yet settled
Accident involving Tractor V343, TR/143	85.68	Charged against Public Funds
Accident involving PZ 5296 and PAA 9142	78.50	Charged against Public Funds
27 Minor Accidents	826.63	
	<u>245,674.57</u>	

**MINISTRY OF EDUCATION**

Accident involving vehicles PAA 8992 and PAA 7713	Not Stated	Not yet settled
Accident involving Land Rover PAA 4164	Not Stated	Closed

**MINISTRY OF HEALTH**

Accident involving Volkswagen Station Wagon PAA 2102	125.00	Not finalised
Accident involving Land Rover PZ 8707	8,750.00	Not finalised
Damage to Right Trafficator — Ford Ambulance PAA 8218	184.00	Closed
Accident involving Land Rover PZ 3637	725.00	Officers recharged \$862.50
Accident involving Land Rover (LWB) PAA 2350	1,350.00	Closed
Damage to Windscreens of Daihatsu Jeep PAA 9185	275.00	do
Accident involving Datsun Station Wagon PAA 9577	335.85	do
Accident involving Land Rover PAA 2458 and Tractor	5,500.00	Not finalised
Accident involving Colt GAA 7877 and Car PZ 8685	175.00	Closed
Accident involving Motor Van PAA 8301 and Car PN 338	150.00	Not finalised
Accident involving Government Motor Van PAA 2102 and a cow	80.00	Closed
Accident involving PBB 515 and vehicle PAA 826 at Brickdam	75.00	Closed
5 Minor Accidents	160.00	
	<u>12,708.85</u>	
	296	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF CO-OPERATIVES &amp; NATIONAL MOBILISATION</b>		
Accident involving Bus PAA 8380	1,013.70	Closed
Damage to windscreen of Bus 7627	1,319.00	do
Accident involving Lorry GN 91 and Mini Bus BAA 9619	297.25	do
Accident involving Bus BAA 9625 and Lorry GAA 3243	1,187.54	Not finalised
Accident involving Land Rover BAA 8336 and Tata Bus No. 4485	3,042.82	Closed
Accident involving PAA 5217 and Motor Car PW 802	151.00	do
Accident involving Bus PAA 9624 and 2 cars on the East Coast Public Rd.	1,287.50	do
Accident involving Lorry GZ 8672 and car PZ 8178	150.00	do
Accident involving Mini Bus PAA 9625, PY 161 and GZ 7812	1,229.43	do
Accident involving Rosa Bus BAA 9620 at C.F.U. Workshop	520.52	Not finalised
Five (5) cases of Minor Accidents	94.07	
	<u>10,292.83</u>	

**APPENDIX A  
SUMMARY ON ACCIDENTS REPORTED - 1977**

MINISTRY/DEPARTMENT	AMOUNT
Office of the Prime Minister	16,550.74
Home Affairs	73,272.22
Agriculture	41,503.93
Regional Development	17,288.55
Works	142,872.25
Health	10,639.00
Co-operatives & National Mobilisation	6,088.19
	<u>308,214.88</u>

APPENDIX A  
(3) List of Accidents Reported - 1977

Description	Amount	Remarks
<b>OFFICE OF THE PRIME MINISTER</b>		
Accident involving Land Rover PAA 5071	8,064.74	Officer surcharged \$4,032.37
Accident involving Land Rover PAA 772 and Motor Lorry GC 331	-	Not yet settled
Accident involving GDF Vehicle CB 3268 and Motor Car H 1467	-	do
Accident involving GDF Lorry GBB 2335 and a Lamp Post	8,486.00	do
Accident involving Motor Lorry GZ 6573 and Hire Car HP 420	-	do
	<u>16,550.74</u>	

**MINISTRY OF HOME AFFAIRS**

Accident involving Ambulance PBB 1708	368.50	Matter closed
Accident involving Water Tender No. PBB 2147 and Land Rover PAA 3822	1,006.80	Matter closed
Accident involving Ambulance PBB 1708	2,832.60	Officer surcharged \$708.40
Accident involving Ambulance PAA 5586 and Motor Lorry GAA 5280	250.00	Amount recovered from defaulting party. Matter closed
Accident involving Water Carrier PBB 2341	194.50	Officer surcharged \$145.88
Accident involving PAA 5131 and Motor Car PAA 630	240.00	Officer surcharged full amount
Accident involving Water Carrier PBB 2341 and Motor Car H 1815	2,122.00	Not yet settled
Accident involving Police Motor Car PAA 4050	111.00	Amount recovered from Driver Matter closed
Accident involving Ambulance PBB 1706 and D.I.H. Truck	390.60	Amount recovered. Matter closed
Accident involving Amulance PBB 1706	5,488.52	Matter closed
Accident involving Water Carrier PBB 2341	163.32	Officer surcharged \$163.32
Accident involving Prison Tractor No. 11528 and Land Rover PT 499	704.20	Not yet settled
Accident involving Police Motor Car PAA 9892	543.44	Driver surcharged \$176.72
Accident involving Police Motor Car PAA 9171 and Motor Car PZ 634	110.13	Amount recovered, matter closed
Accident involving Water Tender PBB 2262 and Water Tender PBB 2146	202.50	Officer surcharged \$101.25. Matter closed
Accident involving Police Motor Cycle CB 4061 and Motor Van GAA 8907	1,033.08	Not yet settled
Accident involving Police Motor Waggon PAA 9883	1,321.33	do
Accident involving Police Motor Van PAA 9931 and Land Rover GAA 8513	275.00	do

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>		
Accident involving Police Land Rover PAA 2373 and Motor Lorry GZ 3038	1,422.08	do
Accident involving Police Colt Van PAA 9858	1,809.67	Driver surcharged \$315.28. \$1,494.44 charged to Public Funds
Accident involving Police Motor Car PAA 9892 and Motor Car PAA 9269	982.38	Not yet settled
Accident involving Police Motor Cycle CB 4057	411.39	Officer surcharged \$205.70
Accident involving Police Motor Car PAA 4056	1,360.37	Not yet settled
Accident involving Police Motor Jeep PAA 9873	1,303.97	Not yet settled
Accident involving Police Motor Car PAA 5742 and Motor Car PAA 1601	126.86	Amount recovered, Matter closed
Accident involving Prison Lorry GBB 1233 and Bus BAA 447	8,187.38	Not yet settled
Accident involving Fire Boat 'Forbes B' and M.V. Mahacony	150.00	Owner of M.V. Mahacony repaired the boat. Matter closed
Accident involving Police Motor Car PAA 4049 and Motor Car PN 187	366.03	Not yet settled
Accident involving Police Motor Cycle CB 2153 and two pedestrians	246.78	do
Accident involving Police Motor Cycle CB 4064 and Motor Jeep PBB 2046	3,277.65	do
Accident involving Police Motor Car PAA 9178 and Hire Car H 2470	105.88	Amount written off
Accident involving Police Motor Car PAA 2886 and Motor Car PAA 8185	—	Driver agreed to repair Police Vehicle. Matter closed
Accident involving Police Motor Jeep PAA 9870	021.00	Not yet settled
Accident involving Police Motor Land Rover PAA 9006	1,529.00	Not yet settled
Accident involving Ambulance PBB 1707 and Motor Car PBB 1851	143.00	Officer surcharged
Accident involving Police Land Rover PAA 9004 and Motor Car PS 177	236.45	Not yet settled
Accident involving Police Motor Waggon PAA 9889 and a Pedal Cyclist	244.00	Charged to Public Funds
Accident involving Police Motor Waggon PAA 9879	2,103.67	Charged to Public Funds. Matter closed
Accident involving Police Motor Colt Van PAA 7466 and Bus BAA 5601	2,762.71	Not yet settled
Accident involving Police Colt Van PAA 9866	4,477.61	do
Accident involving Police Motor Car PAA 5743	394.08	do
	299	

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS (CONT'D)		
Accident involving Police Jeep PAA 9858	2,136.01	do
Accident involving Police Motor Cycle CB 2693	1,026.34	do
Accident involving Police Motor Van PAA 9930	387.98	do
Accident involving Police Motor Van PAA 9930	202.51	do
Accident involving Police Motor Car PAA 7472	750.00	Charged to Public Funds
Accident involving Police Motor cycle CB 3225 and Motor Car PZ 1046	1,081.05	Not yet settled
Accident involving Police Motor Colt Van PAA 9861	683.61	Officer surcharged
Accident involving Police Motor Car PAA 9891 and Motor Car PZ 5133	1,571.02	Amount written off
Accident involving Police Land Rover PAA 9005 and Motor Car H 2634	1,135.01	Amount written off
Accident involving Police Motor Car PAA 9178 and Motor Car PAA 4188	340.12	Not yet settled
Accident involving Police Motor Car PAA 9885 and two horses	2,609.33	Charged to Public Funds
Accident involving Police Colt Van PBB 2690	173.17	Matter closed
Accident involving Police Motor Cycle CB 3224	675.92	Officer surcharged \$337.96
Accident involving Police Prison Van PAA 9704	1,181.06	Officer surcharged \$681.06
Accident involving Police Motor Car PAA 9884 and a horse	866.65	Not yet settled
Accident involving Police Colt Van PAA 4939 and a concrete culvert	4,238.28	Not yet settled
Accident involving Police Motor Car PZ 9012	1,168.35	Matter closed
Accident involving Police Land Rover PAA 9849 and a pedestrian	155.64	Not yet settled
Accident involving Police Colt Van PBB 659 and Motor Car PBB 1212	191.36	do
Accident involving Police Motor Cycle CB 4060 and Hire Car PZ 1646	225.96	do
Accident involving Police Motor Cycle CB 4057	246.46	do
Accident involving Police Land Rover PAA 9004	172.63	do
Accident involving Police Motor Jeep PAA 9870	1,543.87	
	<u>73,272.22</u>	

APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF AGRICULTURE</b>		
Accident involving Jeep PAA 8588	1,800.00	Not yet settled
Damage to right rear window of Rosa Mini Bus PBB 971	149.18	Matter closed
Accident involving L.F.A. German Lorry GAA 8728	1,891.94	Charged to Public Funds
Accident involving German Truck GAA 5552 and Bus BAA 4806	305.60	do
Accident involving Land Rover PAA 9601 and Lorry GAA 9474	7,874.25	do
Accident involving Motor Lorry GAA 8104 and GAA 7333	3,255.07	Not yet settled
Accident involving Mitsubishi Jopp PAA 8481	240.00	do
Accident involving Lorry GAA 9513 and Motor Car	500.00	do
Accident involving Land Rover PAA 1894 and Motor Car HL 153	342.98	Charged to Public Funds
Damage to one Nubas Windscreen	125.00	Not yet settled
Accident involving Suzuki Land Rover PAA 7948	3,000.00	do
Accident involving Land Rover PAA 3400	818.82	do
Accident involving Land Rover PAA 3396 and a cow	1,642.03	do
Damage to Suzuki PAA 7947	1,000.00	do
Accident involving Mini Bus PAA 8485 and Truck GAA 1287	4,707.00	do
Accident involving Land Rover PBB 244	2,200.00	do
Accident involving Lorry GAA 4858 and Land Rover PAA 4987	Not Stated	do
Accident involving Land Rover PAA 9692 and Hire Car HS 977	Not Stated	Matter closed
Accident involving Land Rover PAA 6546 and Motor Cycle CB 3810	Not Stated	Not yet settled
Damage to front fender of vehicle PAA 9692	100.00	Not yet settled
Accident involving Land Rover PAA 7642 and Car PAA 8646	100.00	Not yet settled
Accident involving Bulldozer D6, TR:334	Not Stated	Not yet settled
Accident involving Land Rover PAA 8682	100.00	Not yet settled
Accident involving GAA 6715 and a pedestrian	525.00	Charged to Public Funds
Accident involving Land Rover PAA 2132 and Car PQ 964	10,000.00	Not yet settled
Accident involving Trailer GAA 6814 towed by Tractor No. 10051 and a Police Truck	182.76	do
Accident involving Land Rover PAA 8486 and Lorry GAA 3291	500.00	do
33 Minor Accidents	270.50	
	<u>41,503.93</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF REGIONAL DEVELOPMENT</b>		
Accident involving Truck GAA 5489	92.00	Not finalised
Accident involving Motor Lorry GAA 9494 and Land Rover PBB 570	360.00	Closed
Accident involving Waggon PAA 9819	2,500.00	Not finalised
Accident involving Land Rover PAA 5605	300.00	Closed
Accident involving Land Rover PAA 9338 and car PW 125	700.00	Not finalised
Accident involving Wagon PAA 6832	2,010.00	do
Accident involving Land Rover PAA 4818	11,332.36	do
Accident involving vehicle PAA 9819 and Motor Cycle CB 3157	54.19	Closed
	<u>17,288.55</u>	

**MINISTRY OF WORKS**

Accident involving Lorry GZ 8949	193.84	Not yet settled
Accident involving Lorry GAA 4273	6,500.00	do
Accident involving Land Rover PZ 8249	479.15	do
Accident involving Lorry GBB 1230 which overturned	4,000.00	do
Damage to windscreen of Jeep PAA 8493	188.97	Matter closed
Accident involving Lorry GBB 1090 at Kamuni Haul Road	474.22	Amount to remain charged against Public Funds
Accident involving Land Rover PAA 9337	275.00	Not yet settled
Accident involving Lorry GAA 9415 and GT 1229	3,590.00	Not yet settled
Accident involving PAA 6961 and Motor Cycle	1,264.51	Judgment awarded against owner of Motor Cycle for \$1,264.51
Accident involving Lorry GBB 1423 at ½ mile Wismar	8,000.00	Not yet settled
Accident involving Land Rover PAA 1679 - GT 622	2,500.00	do
Accident involving Lorries GBB 1171 and GBB 1172 on Teperu Rd.	1,992.00	do
Accident involving Land Rover PAA 2476	636.58	Amount to remain charged against Public Funds
Accident involving Lorry GAA 9121 and a cow	363.50	do
Accident involving Lorry GAA 9404 at Issano Landing	1,225.00	Officer surcharged \$306.25
Accident involving PAA 5103 and Car PC 697 at Sea Wall Road	238.78	Not yet settled
Accident involving Suzuki Jeep PAA 7956 - GT 1031	500.00	Officer surcharged \$250.00
Accident involving GAA 8496	3,552.13	Not yet settled
Accident involving Motor Vehicle PBB 597 and PZ 8544	1,689.90	Amount of \$1,558.71 paid by Insurance Company
Accident involving Lorry GAA 8546 at Capoey, Suddle, Kasequibo	200.00	Repairs done by Driver at no cost of Government

APPENDIX A (CONT'D)

Description	Amount	Remarks
MINISTRY OF WORKS (CONT'D)		
Accident involving Lorry GBB 1104	7,000.00	Not yet settled
Accident involving Land Rover PZ 8249	10,000.00	do
Accident involving Chinese Land Rover PBB 2672	850.96	do
Accident involving Lorry GBB 1420 belonging to U.M.R.P. and Tractor T 1179 and TAA 9177	1,740.37	do
Accident involving German Lorry GAA 9425	600.00	do
Accident involving Auto Pump Truck GAA 8565 - GT 1147	170.00	do
Accident involving Ford Fuel Tanker GAA 9212, GT 1073	900.00	To remain charged against Public Funds
Accident involving Colt Van GAA 8672 and Lorry GBB 136 in Water Street, Georgetown	200.00	Not yet settled
Accident involving PAA 9335 at Kwapsu Compound, U.M.R.P.	220.00	\$218.00 recovered
Accident involving GAA 8009 at Vreed-en-Hoop, Public Road	250.00	Not yet settled
Accident involving Land Rover PBB 945, GT 1377 on Lion Mountain	130.00	do
Accident involving MWH(W) Lorry GAA 7998 and Bus BAA 7041	54.77	do
Accident involving Hinterland Roads Division vehicle PAA 9711 and private vehicle H 3566	497.00	do
Accident involving the President's Gallant Wagon and PAA 724	5,175.00	Amount recovered from Insurance Company
Accident involving PZ 9248 and Land Rover PAA 9112	235.05	Not yet settled
Accident involving Land Rover PAA 3690 and Lorry GS 28	408.12	do
Accident involving Caterpillar Motor Grader GR:34 at Black Water U.M.R.P.	936.62	do
Accident involving Motor Van GAA 6647 and Hire Car HZ 2675	395.78	Matter closed
Accident involving PAA 5204	200.00	Not yet settled
Accident involving Motor Vehicle PAA 9112 and Truck GRB 7339	228.07	Not yet settled
Accident involving L.F.A. Lorry (German) GAA 8927, GT 1193	2,000.00	Officer surcharged \$500.00
Accident involving Land Rover PAA 5990 which ran off the road	11,500.00	Not yet settled
Accident involving Land Rover PAA 9592 and Hire Car H 1560	2,578.70	do
Accident involving PAA 8493	800.00	do
Accident involving Land Rover PZ 8848, Mini Bus BAA 6712 and Pick-Up No. 7892 at Providence	359.70	do
Accident involving GBB 1232 and Cane Trailer TZ 7432 at La Grange	800.00	do



APPENDIX A (CONT'D)

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Accident involving D7 Caterpillar Bulldozer TR 162 at Juboly Mountain	634.24	Amount to remain charged to Public Funds
Damage by Fire of Pirara Bridge, South Rupununi	5,000.00	Not yet settled
Accident involving Jeep PAA 8485 broken front windscreen at Government Information Service	230.00	Amount to remain charged to Public Funds
Accident involving Ferguson Tractor No. 1941 and Lorry GJ 983 at No. 75, 66 Village Corentyne Barbice	500.00	Not yet settled
Accident involving Car PD 879 and Lorry GBB 988	3,000.00	\$3,000.00 paid as compensation to owner of PD 879
Accident involving Lorry GAA 2951	—	Not yet settled
Accident involving Mini Bus PAA 2984	7,000.00	Not yet settled
Accident involving Lorries GAA 8009 and GAA 8000 on Versailles Rd.	300.00	Amount to remain charged to Public Funds. Not yet settled
Accident involving U.M.R.P. Rosa Bus PAA 8389 at Kwapan	620.00	Amount to remain charged to Public Funds
Accident involving German Truck GBB 1428	150.00	Not yet settled
Accident involving Tug Anarika at Kingston Wharf	200.00	Amount to remain charged to Public Funds
Accident involving Motor Lorry GAA 9387 (GT 1278) and Hire Car HZ 4972	80.00 5,500.00	\$5,500.00 paid as compensation to owner of HZ 4972
Accident involving Fuel Tanker GBB 485 at Mazaruni River Compound	275.00	Not yet settled
Accident involving Tapir Pick-Up GAA 9829	1,113.00	Not yet settled
Accident involving Tapir Van GAA 9717 on Coverden Public Rd.	108.00	Amount to remain charged to Public Funds
Accident involving Priestman M.C. 250 Dragline, DD 108	225.00	Ditto
Accident involving German Grader No. 9911 — CR/47 on Fyrish Road	244.39	Not yet settled
Damage to Lorry Engine — IFA GAA 8918 — GT/1184	1,887.64	do
Accident involving Land Rover PAA 1679, GT/622 at Leguan Road Project	2,500.00	To remain charged against Public Funds
Accident involving Car PAA 5201 belonging to MWT(W) at Leonora Public Road	250.00	Not yet settled
Accident involving Suzuki Jeep PAA 6857 — GT 879	440.00	do
Accident involving Motor Grader CR 29	7,887.62	do
Accident involving G.S. boat Tapaiki	300.67	Matter closed
Accident involving Land Rover PBE 3102 and Trailer TAA 2848	1,153.00	Not yet settled
Accident involving IFA Lorry GBB 1421 at the National Park	1,950.00	do
Accident involving GAA 9827	60.00	do
Accident involving PAA 8958 ad and GAA 33 at Hope, E.B.D.	5,000.00 (approx.)	The sum of \$2,000.00 U.S. to be written off

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF WORKS (CONT'D)</b>		
Accident involving Land Rover PAA 2783 and Car PZ 3182	300.00	Not yet settled
Accident involving Land Rover GAA 8513, H 2702 and PAA 9981	886.25	do
Accident involving Jeep PBB 2670	125.88	do
Accident involving Land Rover PT 499 of Civil Aviation Department	2,000.00	do
Accident involving CAA 885 and Tractor 12216 at La Penitence Public Road	108.79	do
Accident involving U.M.R.F. vehicle GBB 606 and Ministry of Informa- tion vehicle PAA 6710	145.00	Not yet settled
Damage to windscreen of Tapir Van GAA 9717	169.62	Amount to remain charged against Public Funds
Damage to Bitumen Tanker	320.00	Not yet settled
Accident involving G.W. 9 and PAA 1088	167.50	Matter closed
Accident involving PAA 6942 and HAA 3858	150.00	Amount recovered
Accident involving GG 962-GT/58	100.00	Not yet settled
Accident involving PAA 8894 at Hookstone	5,000.00	Not yet settled
32 Minor Accidents	877.43	
	<u>142,872.25</u>	

**MINISTRY OF HEALTH**

Accident involving Land Rover PZ 8708 and Motor Car PAA 2054	6,500.00	Not finalised
Accident involving Colt Van PBB 1444 on Corentyne, Berbice	200.00	Closed
Accident involving PBB 620 at Mabaruma	778.00	Not finalised
Accident involving Land Rover PAA 7648 at Lethem	150.00	do
Accident involving Motor Jeep PAA 8630 and Motor Lotry GAA 7210	1,187.50	do
Accident involving Ford Cortina PAA 8089 and G.D.F. Truck GBR 2977	1,520.00	do
Accident involving Land Rover PAA 8058	150.00	Closed
Accident involving Mitsubishi Colt Mini Bus No. PBB 1443 & GW 880	75.00	Closed
2 Minor Accidents	77.50	
	<u>10,839.00</u>	

**APPENDIX A (CONT'D)**

Description	Amount	Remarks
<b>MINISTRY OF CO-OPERATIVES &amp; NATIONAL MOBILISATION</b>		
Accident involving Motor Car PAA 8231 and Motor Lorry GBR 1413	550.00	Closed
Accident involving Bus BAA 9821 and Bus PBB 1519	1,661.00	Not finalised
Accident involving Car PAA 8864 and Car PBB 188	1,035.00	do
Accident involving Land Rover PAA 9753 and Truck GAA 9455	342.19	do
Accident involving Rosa Bus BAA 9819, Station Wagon GAA 6015 and Motor Car PAA 244	2,500.00	do
	<u>6,088.19</u>	

## AUDIT CERTIFICATE

The Annual Statements, Balance Sheets, Appropriation Accounts and Revenue Statements for the years ended December 31, 1975, December 31, 1976 and December 31, 1977 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 contained in my Report dated November 30, 1982.

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

GEORGETOWN  
GUYANA  
NOVEMBER 30, 1982.

## SCHEDULE

<b>SECTION I</b>	Statement of Receipts and Payments of the Consolidated Fund
	Statement of Statutory Expenditure
	Statement of Expenditure for the year on Heads and Divisions as compared with the Estimates of Expenditure
	Balance Sheet of the Consolidated Fund
	Statement of Receipts and Payments of the Contingencies Fund
	Balance Sheet of the Contingencies Fund]
	Balance Sheet of the Deposits Fund
	Balance Sheet of the General Account
	Statement of Current Assets and Liabilities
	Statement of Public Debt
	Statement of Outstanding Loans and Advances made from the Consolidated Fund
	Statement of Outstanding Loans or Credits guaranteed by the Government
<b>SECTION II</b>	Appropriation Accounts of Accounting Officers
	Revenue Accounts of Principal Receivers of Revenue .....

**PUBLIC ACCOUNTS OF GUYANA FOR THE YEARS  
ENDED DECEMBER 31, 1975, DECEMBER 31, 1976  
AND DECEMBER 31, 1977**

**SECTION 1  
ACCOUNTS SUBMITTED BY THE ACCOUNTANT GENERAL**

(Section 7(1) and (2)(a) of the Financial Administration and Audit Act, Cap. 73:01)

STATE- MENT No.	PAGE NO		DESCRIPTION
	1975	1976	
1.			Statement of Receipts and Payments of the Consolidated Fund
2.			Statement of Statutory Expenditure
3.			Statement of Expenditure for the year on Heads and Divisions as compared with the Estimates of Expenditure
4.			Balance Sheet of the Consolidated Fund
5.			Statement of Receipts and Payments of the Contingencies Fund
6.			Balance Sheet of the Contingencies Fund
7.			Balance Sheet of the Deposits Fund
7A.			Statement of Balances held on Deposit
7B.			Statement of Outstanding Advances
8.			Balance Sheet of the General Account
9.			Statement of Current Assets and Liabilities
10.			Statement of Public Debt
11.			Statement of Outstanding Loans and Advances made from the Consolidated Fund
12.			Statement of Outstanding Loans or Credits guaranteed by the Government

**CONSOLIDATED FUND.** The Fund has been established in 1966 by Article 109 of the Constitution of Guyana which provides that all revenues or other moneys raised or received by the Government shall be paid into the Fund, subject to certain exceptions mainly concerned with other funds established for any specific purpose by an Act of Parliament. Withdrawals from the Consolidated Fund are made in accordance with the Constitution or by any Act of Parliament or where the issue has been authorised by Appropriation Act.

**CONTINGENCIES FUND.** The Fund has been established in accordance with Section 25 of the Financial Administration and Audit Act Cap: 73:01 by way of issues

from the Consolidated Fund. The Minister of Finance is empowered under this Section to make advances to meet urgent and unforeseen expenditure for which no other provision exists or which will cause an excess on the sum provided for the service by the Appropriation Act for that year and such expenditure cannot without injury to the public interest be postponed until adequate provision is made by the National Assembly.

**DEPOSITS FUND.** The Fund has been established under Section 23 of the Financial Administration and Audit Act Cap: 73:01 into which are paid the balances held on deposit in respect of any special funds established by law or otherwise of any other deposits except trust funds or in certain circumstances such amounts as authorised by the Minister of Finance to be issued from the Consolidated Fund. The Minister of Finance may authorise the making of advances from the Deposits Fund to a prescribed limit or such greater sum as the National Assembly may by resolution direct.

**GENERAL ACCOUNT.** This account has been administratively established with effect from 1st January, 1969. Withdrawals from the Consolidated Fund and advances from the Contingencies Fund are in the first instance paid into this account and remittances are made therefrom to the Accounting Officers to enable disbursements to be made in respect of the various services authorised by the Constitution, Appropriation Act or any other Act of Parliament. The introduction of this account has facilitated the movement of funds between the funds, as well as between Ministries and Departments. At the close of the accounts for each financial year, the balance on the account is required to be surrendered to the Consolidated Fund.

**STATEMENT OF STATUTORY EXPENDITURE.** This statement shows the expenditure charged during the financial year upon the Consolidated Fund by the Constitution of Guyana or by any Act of Parliament except an Appropriation Act.

**STATEMENT OF CURRENT ASSETS AND LIABILITIES.** This statement is a consolidation of the Balance Sheets of the Consolidated Fund, Deposits Fund and Contingencies Fund.

**STATEMENT OF PUBLIC DEBT.** This statement shows the extent of short and long term borrowings by the Government as authorised by an Act of Parliament as well as the extent of the Sinking Funds provided to meet the repayments of "Funded" loans.

**STATEMENT OF OUTSTANDING LOANS AND ADVANCES FROM THE CONSOLIDATED FUND.** The statement shows the loans and advances made from issues authorised by an Appropriation Act from the Consolidated Fund.

**STATEMENT OF OUTSTANDING LOANS OR CREDITS GUARANTEED BY THE GOVERNMENT.** This statement shows the guarantee as authorised by an Act of Parliament or resolution of the National Assembly given by the Government and the extent of the obligations at the close of the financial year. The obligations are those of a guarantor and only in particular circumstances become actual liabilities of the Government.

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates
I	Customs and Excise	225,746,000.00	225,656,184.32	30,089,815.68	42,200,837.66
II	Inland Revenue	80,895,000.00	123,095,837.66		
III	Stamp Duties	213,800.00	103,505.58	110,294.42	
IV	Other Tax Revenue	295,000.00	1,571,589.91		1,276,589.91
V	Fees, Fines, etc.	3,578,000.00	5,189,287.89		1,611,287.89
VI	Interest	360,000.00	333,404.19	26,595.81	
VII	Rents, Royalties, etc.	1,493,400.00	1,303,984.15	189,415.85	
VIII	Land Development Schemes	680,000.00	933,791.18		253,791.18
IX	Post Office	3,620,000.00	4,351,884.29		731,884.29
X	Miscellaneous Undertakings	15,613,000.00	22,346,353.36		6,728,353.36
XI	Sundry Contributions and Other Receipts	1,196,600.00	1,514,106.47		317,506.47
	<b>Total</b>	<b>363,695,800.00</b>	<b>386,399,929.00</b>	<b>30,416,121.76</b>	<b>53,120,250.76</b>



FUND  
ACCOUNT  
AND PAYMENTS 1975

Statement 1

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Revised Estimates
1	President	175,328.00	181,592.00	151,872.00	29,720.00
2	Supreme Court	1,309,962.00	1,396,669.00	1,075,475.00	321,194.00
3	Magistrates	1,130,677.00	1,274,206.00	949,420.00	324,786.00
4	Parliament Office	1,650,327.00	1,650,327.00	1,217,068.00	433,259.00
5	Audit	752,223.00	782,325.00	779,255.00	3,070.00
6	Ombudsman	58,449.00	62,949.00	55,449.00	7,500.00
7	Public and Police Service Commissions	836,740.00	852,420.00	776,669.00	75,757.00
8	Public Prosecutions	220,017.00	289,817.00	145,771.00	144,046.00
9	Office of the Prime Minister and Cabinet	1,502,550.00	1,646,246.00	1,645,239.00	1,007.00
10	Guyana Defence Force	17,493,725.00	27,133,725.00	26,833,725.00	300,000.00
11	Parliamentary Affairs	20,872.00	21,372.00	21,372.00	—
12	Ministry of Public Corporations	17,530.00	17,530.00	17,530.00	—
13	Public Service Ministry	570,592.00	623,420.00	484,947.00	138,473.00
14	Ministry of Foreign Affairs	7,954,556.00	9,656,100.00	7,876,914.00	1,779,186.00
15	Attorney General	473,988.00	535,938.00	208,313.00	327,625.00
16	Official Receiver	120,730.00	135,930.00	110,660.00	25,270.00
17	Deeds Registry	174,447.00	187,967.00	176,967.00	11,000.00
18	Ministry of Information and Culture	2,916,188.00	3,848,525.00	3,156,225.00	692,300.00
19	Ministry of Home Affairs	1,053,720.00	1,109,720.00	1,066,456.00	43,264.00
20	Ministry of Home Affairs — Police	16,178,320.00	16,713,609.00	15,353,853.00	1,359,756.00
21	Ministry of Home Affairs — Prisons	2,332,478.00	2,399,377.00	2,399,132.00	245.00
22	Ministry of Home Affairs — Fire Protection Services	1,613,615.00	1,641,615.00	1,422,714.00	218,901.00
23	Ministry of Home Affairs — Registration and Elections	823,624.00	829,625.00	829,489.00	136.00
24	Ministry of Home Affairs — Registration, Immigration, Births, etc.	158,231.00	162,256.00	159,937.00	2,319.00
25	Ministry of Agriculture	1,481,371.00	2,454,267.00	2,454,266.00	1.00
26	Ministry of Agriculture — Agriculture	10,128,835.00	10,266,935.00	10,266,935.00	—
27	Ministry of Agriculture — Lands and Surveys	2,908,662.00	2,930,238.00	2,930,238.00	—
28	Ministry of Agriculture — Hydraulics	2,675,522.00	2,677,822.00	2,677,822.00	—
29	Ministry of National Development	2,531,200.00	10,952,800.00	10,952,800.00	—
30	Ministry of Energy and Natural Resources	2,592,329.00	2,752,602.00	2,752,602.00	—
31	Ministry of Economic Development	1,684,963.00	1,864,232.00	1,472,995.00	391,237.00

**CONSOLIDATED**  
**CURRENT**  
**STATEMENT OF RECEIPTS**

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1975

Statement 1 (Cont'd)

Head	Services	Estimates	Revised Estimates	Total Issue	Amount Under Revised Estimates
32	Ministry of Regional Development	483,898.00	674,905.00	674,905.00	—
33	Ministry of Regional Development — Interior Development	684,276.00	833,744.00	830,915.00	2,829.00
34	Ministry of Works and Housing — Works	33,048,497.00	40,094,825.00	40,094,825.00	—
35	Ministry of Works & Housing — Housing	1,103,620.00	1,675,720.00	1,675,220.00	500.00
36	Ministry of Works & Housing — Town and Country Planning	327,669.00	337,669.00	337,669.00	—
37	Ministry of Works and Housing — Communications	643,025.00	805,542.00	805,541.00	1.00
38	Ministry of Works and Housing — Communications — Post Office	4,264,799.00	4,351,301.00	4,350,051.00	1,250.00
39	Ministry of Works and Housing — Transport and Harbours	4,786,022.00	4,786,022.00	4,786,022.00	—
40	Ministry of Works and Housing — Civil Aviation	1,150,151.00	1,160,271.00	1,085,142.00	75,129.00
41	Ministry of Education and Social Development	9,741,831.00	10,484,830.00	10,484,830.00	—
42	Ministry of Education and Social Development — In-Service Teacher Training Programme	334,914.00	334,915.00	334,915.00	—
43	Ministry of Education and Social Development — Primary and Secondary Schools	27,640,590.00	29,635,591.00	29,635,591.00	—
44	Ministry of Education and Social Development — Practical Instruction Centres	1,628,002.00	1,649,002.00	1,649,002.00	—
45	Ministry of Education and Social Development — Government Training College — Pre-Service Teachers Training Programme	868,268.00	919,031.00	919,031.00	—
46	Ministry of Education and Social Development — Technical Institute Georgetown	793,204.00	813,204.00	813,204.00	—

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1975

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Revised Estimates
47	Ministry of Education and Social Development - Carnegie School of Home Economics	167,310.00	167,310.00	167,310.00	—
48	Ministry of Education and Social Development - Queen's College	461,804.00	461,805.00	461,805.00	—
48	Ministry of Education and Social Development - Bishop's High School	387,397.00	394,001.00	394,001.00	—
50	Ministry of Education and Social Development - Anna Regina Secondary School	161,177.00	161,178.00	38,707.00	122,471.00
51	Ministry of Education and Social Development - Berbice High School	279,365.00	279,965.00	279,965.00	—
52	Ministry of Education and Social Development - Technical Institute - New Amsterdam	521,814.00	524,516.00	524,516.00	—
53	Ministry of Education and Social Development - College of Education for Secondary Teachers	286,887.00	286,887.00	286,887.00	—
54	Ministry of Education and Social Development - Curriculum Development Unit	889,757.00	896,139.00	896,139.00	—
55	Ministry of Education and Social Development - Guyana Industrial Training Centre	162,836.00	162,836.00	162,836.00	—
56	Ministry of Education and Social Development - Probation and Welfare Service	633,890.00	641,872.00	641,872.00	—
57	Ministry of Education and Social Development - Mahaica/Bygeval Secondary School - Multilateral	379,772.00	392,874.00	319,806.00	73,068.00
58	Ministry of Education and Social Development - Anna Regina Secondary School - Multilateral	547,592.00	548,494.00	403,654.00	84,840.00

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1975

Statement I (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Revised Estimates
59	Ministry of Education and Social Development — Bladen Hall Secondary School — Multilateral	429,940.00	429,942.00	321,122.00	108,820.00
60	Ministry of Education and Social Development — New Amsterdam Secondary School — Multilateral	398,236.00	398,238.00	398,238.00	—
61	Ministry of Education and Social Development — Christianburg/Wismar Secondary School — Multilateral	376,220.00	376,222.00	376,222.00	—
62	Ministry of Education and Social Development — Ituinveldt Secondary School — Multilateral	376,220.00	376,222.00	376,222.00	—
63	Ministry of Health	1,143,132.00	1,436,784.00	1,391,552.00	45,232.00
64	Ministry of Health — Medical	5,011,345.00	5,358,898.00	5,187,487.00	171,351.00
65	Ministry of Health — Bacteriological	769,205.00	959,939.00	926,985.00	32,954.00
66	Ministry of Health — X Ray	380,892.00	380,892.00	362,550.00	18,342.00
67	Ministry of Health — Hospitals and Dispensaries, etc.	16,240,579.00	17,873,379.00	17,813,642.00	59,737.00
68	Ministry of Health — Analyst	226,906.00	238,326.00	208,527.00	29,799.00
69	Ministry of Health — Palms	849,667.00	851,668.00	826,278.00	25,390.00
70	Ministry of Co-operatives and National Mobilisation	1,619,298.00	1,699,112.00	1,699,012.00	100.00
71	Ministry of Co-operatives and National Mobilisation — Local Government	2,879,000.00	2,925,497.00	2,915,687.00	9,810.00
72	Ministry of Labour and Social Security	817,739.00	964,569.00	814,478.00	150,091.00
73	Ministry of Labour and Social Security — Employment Exchange	105,466.00	107,066.00	81,152.00	25,914.00
74	Ministry of Labour and Social Security — Social Assistance	4,788,534.00	4,803,362.00	4,281,156.00	522,206.00

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

<b>Head No.</b>	<b>Receipts</b>	<b>Estimates</b>	<b>Total Receipts</b>	<b>Amount Under Estimates</b>	<b>Amount Over Estimates</b>



FUND  
ACCOUNT  
AND PAYMENTS 1975

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Revised Estimates
75	Ministry of Trade and Consumer Protection	14,556,946.00	16,370,906.00	16,370,906.00	—
76	Ministry of Finance	4,091,640.00	4,171,425.00	3,461,738.00	709,687.00
77	Ministry of Finance — Accountant General	2,841,693.00	4,757,863.00	4,126,202.00	631,461.00
78	Ministry of Finance — Customs and Excise	2,787,174.00	2,884,523.00	2,874,523.00	10,000.00
79	Ministry of Finance — Inland Revenue	3,516,354.00	5,242,372.00	5,242,372.00	—
80	Ministry of Finance — Post Office Savings Bank	100,514.00	100,515.00	—	100,515.00
81	Ministry of Finance — Pensions and Gratuities	9,119,719.00	9,219,719.00	9,219,719.00	—
82	Ministry of Finance — Public Debt	63,564,098.00	73,812,876.00	73,647,205.00	165,671.00
83	Ministry of Finance — Revision of Wages, Salaries and Related Payments	20,100.00	20,100.00	17,500.00	2,600.00
84	Teaching Service Commission	—	58,948.00	—	58,948.00
85	Ministry of Education and Social Development — Port Kaituma Government School	—	32,100.00	—	32,100.00
		312,911,235.00	366,368,307.00	356,476,890.00	9,891,417.00

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1975

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Revised Estimates
	<b>1974 Accounts</b>				
2	Supreme Court of Judicature		9,000.00	9,000.00	
3	Magistrates		9,352.00	9,352.00	
4	Parliament Office		17,571.00	17,571.00	
6	Ombudsman		100.00	100.00	
8	Public Prosecutions		500.00	500.00	
9	Office of the Prime Minister and Cabinet		50,000.00	50,000.00	
14	Public Service Ministry		400.00	400.00	
18	Ministry of Information and Culture		10,963.00	10,963.00	
19	Ministry of Home Affairs		3,000.00	3,000.00	
20	Ministry of Home Affairs - Police		287,977.00	287,977.00	
21	Ministry of Home Affairs - Prisons		43,328.00	43,328.00	
34	Ministry of Works and Communications - Communications		23,126.00	23,126.00	
35	Ministry of Works and Communications - Communications - Post Office		19,235.00	19,235.00	
46	Ministry of Education - Carnegie School of Home Economics		24,312.00	24,312.00	
55	Ministry of Health		93,124.00	93,124.00	
64	Ministry of Co-operatives and National Mobilisation		120,097.00	120,097.00	
65	Ministry of Local Government		107,793.00	107,793.00	
69	Ministry of Trade		1,589,444.00	1,589,444.00	
70	Ministry of Finance		26,500.00	26,500.00	
71	Ministry of Finance - Accountant General		193,207.00	193,207.00	
73	Ministry of Finance - Inland Revenue		61,356.00	61,356.00	
76	Ministry of Finance - Public Debt		49,367.00	49,367.00	
77	Ministry of Finance - Revision of Wages, Salaries, etc.		1,000.00	1,000.00	
78	Ministry of National Development and Agriculture - Hydraulics		295,388.00	295,388.00	
79	Ministry of Education - Probation and Welfare Service		8,000.00	8,000.00	
		312,911,235.00	369,412,447.00	359,521,030.00	9,891,417.00
	Excess of Receipts Over Issues			28,878,899.00	
				388,399,929.00	

V. O. D'Ornellas  
Accountant General (ag.)

CONSOLIDATED  
CAPITAL  
STATEMENT OF RECEIPTS

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates
XII	Refunds of Loans	413,000.00	845,096.71		432,096.71
XIII	Sale of Assets, etc.	10,000.00	222,597.53		212,597.53
XIV	Miscellaneous Capital Revenue	365,000.00	14,825.98	350,374.02	
XV	External Grants	8,428,800.00	3,478,870.08	4,949,929.92	
XVI	Internal Loans	25,000,000.00	27,664,303.04		2,664,303.04
XVII	External Loans	85,545,920.00	97,310,778.77		11,794,858.77
XVIII	External Credits	3,350,000.00	27,899,964.73		24,549,964.73
	<b>Total</b>	<b>123,112,720.00</b>	<b>157,466,236.83</b>	<b>5,300,303.94</b>	<b>39,653,820.77</b>
	Excess of Issues over Receipts		129,694,336.03		
			<u>287,160,572.86</u>		

FUND  
ACCOUNT  
AND PAYMENTS 1975

Statement 1 (Cont'd)

Hend No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Revised Estimates
I	President	—	12,650.00	—	12,650.00
II	Judiciary	—	—	—	—
III	Parliament	—	2,200.00	2,200.00	—
IV	Other Services not under Ministerial Control	31,000.00	31,000.00	31,000.00	—
V	Prime Minister	12,301,000.00	45,784,300.00	44,373,866.00	1,405,934.00
VI	Ministry of Parliamentary Affairs	—	—	—	—
VII	Ministry of Public Corporations	—	—	—	—
VIII	Public Service Ministry	3,756,650.00	3,781,650.00	3,018,000.00	738,650.00
IX	Ministry of Foreign Affairs	665,300.00	1,380,800.00	1,118,767.65	262,032.35
X	Attorney General	—	—	—	—
XI	Ministry of Information and Culture	2,795,190.00	4,234,265.00	1,054,244.00	3,180,021.00
XII	Ministry of Home Affairs	2,718,900.00	2,883,900.00	2,883,887.00	3.00
XIII	Ministry of Agriculture	35,256,500.00	40,175,500.00	37,268,500.00	2,912,000.00
XIV	Ministry of Agriculture IBRD/IDA Projects — Livestock	1,929,500.00	1,929,500.00	1,913,260.00	14,230.00
XV	Ministry of National Development and Agriculture — IBRD/IDA First Sen Defence Project	—	—	—	—
XVI	Ministry of National Development and Agriculture — IBRD/IDA Second Sen Defence Project	7,710,000.00	7,710,000.00	3,479,667.00	4,230,333.00
XVII	Ministry of National Development	500,000.00	500,000.00	300,000.00	200,000.00
XVIII	Ministry of Energy and Natural Resources	7,868,500.00	15,358,340.00	12,078,933.20	3,279,406.80
XIX	Ministry of Economic Development	29,067,800.00	41,913,400.00	33,542,855.75	7,389,544.25
XX	Ministry of Regional Development	1,350,000.00	2,800,000.00	2,781,148.00	15,852.00
XXI	Ministry of Works and Housing — Works	42,241,500.00	78,922,687.00	78,672,687.00	250,000.00
XXII	Ministry of Works and Housing — Works IBRD/IDA West Coast Democratic Roads Projects	3,450,000.00	3,450,000.00	3,450,000.00	—
XXIII	Ministry of Works and Housing — Housing	7,980,000.00	7,980,000.00	6,006,640.32	1,973,359.68

CONSOLIDATED  
CAPITAL  
STATEMENT OF RECEIPTS

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1975

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Revised Estimates
XXIV	Ministry of Works and Housing — Communications	8,773,400.00	14,195,900.00	9,418,427.00	4,777,473.00
XXV	Ministry of Education and Social Development	6,095,000.00	7,673,600.00	3,968,204.00	3,701,396.00
XXVI	Ministry of Education and Social Development IBRD/IDA Projects	5,938,000.00	5,938,000.00	5,395,725.00	542,275.00
XXVII	Ministry of Health	4,723,000.00	5,512,110.00	5,512,110.00	—
XXVIII	Ministry of Co-operatives and National Mobilisation	4,900,000.00	5,200,000.00	4,940,000.00	250,000.00
XXIX	Ministry of Co-operatives and National Mobilisation — Local Government	4,300,000.00	4,300,000.00	2,931,868.00	1,368,132.00
XXX	Ministry of Labour and Social Security	16,500.00	28,300.00	13,175.00	15,125.00
XXXI	Ministry of Trade and Consumer Protection	—	22,000.00	32,000.00	—
XXXII	Ministry of Finance	39,720,000.00	34,670,000.00	21,693,262.95	18,176,747.05
XXXIII	Ministry of National Development and Agriculture — IBRD/IDA Projects — Tapakurna Irrigation Project	1,240,000.00	1,999,966.00	219,999.99	1,779,965.01
XXXIV	Ministry of Education and Social Development IBRD/IDA Projects — 2nd Education Project	—	1,155,000.00	15,000.00	1,150,000.00
		227,326,740.00	239,564,557.00	266,951,357.86	52,603,209.14

CONSOLIDATED  
CAPITAL  
STATEMENT OF RECEIPTS

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates



FUND  
ACCOUNT  
AND PAYMENTS 1975

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount Under Revised Estimates
	1974 Accounts				
XI	Ministry of Information and Culture		30,000.00	30,000.00	
XVIII	Ministry of Energy and Natural Resources		47,000.00	47,000.00	
XX	Ministry of Works and Communications — Communications		40,000.00	40,000.00	
XXXI	Ministry of Finance		92,215.00	92,215.00	
		227,326,740.00	389,763,782.00	237,160,572.86	52,603,209.14

V. O. D'Ornellas  
Accountant General

**STATEMENT OF CONSOLIDATED FUND SUNDRY RECEIPTS  
FOR YEAR ENDING 31ST DECEMBER, 1975**

*Statement 1 (Cont'd)*

Consolidated Fund Erroneous Payments	NIL	
	Excess of	
	Receipts over Issues	Issues over Receipts
Current Account	26,878,899.00	
Capital Account		129,694,336.00
Sundry Receipts	—	—
Short-Term Borrowing	101,251,375.96	—
	128,130,274.96	129,694,336.00

*V. O. D'Ornellas  
Accountant General*

**STATEMENT OF SHORT-TERM BORROWING  
FOR THE YEAR ENDING 31ST DECEMBER, 1975**

	Actual Receipts		Actual Issues
Treasury Bills Issues	759,753,500.00	Treasury Bills Redeemed	661,144,000.00
Crown Agents Joint Consolidated Fund	30,814,817.69	Crown Agents Joint Consoli- dated Fund	28,172,941.73
Bank Overdraft	—	Excess Receipts Over Issues	101,251,375.96
	790,568,317.69		790,568,317.69

*V. O. D'Ornellas  
Accountant General*

## STATEMENT OF STATUTORY EXPENDITURE — 1975

Statement 2

Head No.	Sub-Head No.	Description	Amount	Total
1		<b>OFFICE OF THE PRESIDENT</b>		
	1	Personal Emoluments	42,000.00	
	8	Entertainment Allowance	12,000.00	54,000.00
2		<b>SUPREME COURT OF JUDICATURE</b>		
	1	Personal Emoluments	438,403.53	
	2	Provision for travelling Expenses and subsistence Allowances for Judges and Members of Judicial Service Commission	61,233.27	
	3	Telephone Allowances	2,161.94	
	10	Entertainment Allowances	28,704.83	526,503.57
4		<b>PARLIAMENT OFFICE</b>		
	1	Personal Emoluments	1,037,805.94	
	2	Provision for travelling Expenses and subsistence Allowances for the speaker, members of the Cabinet, Clerk and Deputy Clerk and members of the National Assembly	215,865.33	1,253,671.27
5		<b>AUDIT</b>		
	1	Personal Emoluments	28,319.10	
	2	Travelling expenses of the Director of Audit	3,233.41	31,552.51
6		<b>OMBUDSMAN</b>		
	1	Personal Emoluments	25,800.00	
	2	Travelling expenses of the Ombudsman	3,229.60	
	3	Telephone Allowances	144.00	29,273.60
7		<b>PUBLIC AND POLICE SERVICE COMMISSIONS</b>		
	1	Personal Emoluments	55,800.00	
	2	Provision for travelling Expenses of Chairman and Members	9,615.76	65,415.76
8		<b>PUBLIC PROSECUTIONS</b>		
	1	Personal Emoluments	28,320.97	
	2	Travelling expenses of the Director of Public Prosecutions	3,108.05	31,429.02
15		<b>ATTORNEY GENERAL</b>		
	1	Personal Emoluments	34,200.00	
	2	Provision for travelling Expenses of the Attorney General	6,589.96	40,789.96
19		<b>MINISTRY OF HOME AFFAIRS</b>		
	1	Personal Emoluments	22,200.00	22,200.00
20		<b>MINISTRY OF HOME AFFAIRS — POLICE</b>		
	1	Personal Emoluments	15,000.00	
	2	Provision for travelling Expenses of the Commissioner of Police	2,095.67	17,095.67
		Carried forward		2,071,561.36

STATEMENT OF STATUTORY EXPENDITURE FOR 1975

Statement 2 (Cont'd)

Head No.	Sub-Head No.	Description	Amount	Total
		Brought forward		2,071,561.96
77		MINISTRY OF FINANCE — ACCOUNTANT GENERAL		
	8	Payment to N.W. & O. Fund of difference between 6% on Permanent Investments and Actual Interest earned		
81		MINISTRY OF FINANCE — PENSIONS AND GRATUITIES		
	1	Public Officers Pensions and Lump sum payments and Gratuities to female Civil Servants on marriage	4,665,872.95	
	2	Widows and Orphans' Pensions	5,419.87	
	3	Police Pensions, Gratuities and Lump sum payments	521,322.45	
	4	Teachers Pensions and Lump sum payments	1,744,757.04	
	5	Militia Pensions and Gratuities	3,968.77	
	6	Pilotage Pensions	86.00	
	7	Police reward funds Pensions	1,736.68	
	8	Pensions and Gratuities to Governor Gen General, Parliamentarians and holders of special offices	362,201.96	
	9	State Pensions	6,090.00	
	24	Pensions and Gratuities to G.D.F. Officers	57,520.04	7,368,175.14
82		MINISTRY OF FINANCE — PUBLIC DEBT		
	102-151	Funded Public Debt — Interest — Internal Loans	9,117,822.00	
	170-172	Funded Public Debt — Interest — External Loans	1,156,107.17	
	201-241	Funded Public Debt — Sinking Funds — Internal Loans	11,845,932.42	
	270	Funded Public Debt — Sinking Funds — External Loans	420,812.53	
	301-341	Unfunded Public Debt — Interest — Internal Loans	6,491,520.79	
	370-385	Unfunded Public Debt — Interest — External Loans	11,765,212.15	
	401-442	Unfunded Public Debt — Principal — Internal Loans	5,259,113.49	
	470-487	Unfunded Public Debt — Principal — External Loans	10,251,998.47	
	501-508	Other Public Debt	9,470,937.40	665,779,456.42
		Total		\$75,219,192.92

V. O' D'Ornellas  
Accountant General

**STATEMENT OF EXPENDITURE FOR THE YEAR  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE FOR 1975**

**CURRENT EXPENDITURE**

*Statement 3*

Head No.	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
1	President	175,325.00	181,592.00	194,065.42		12,473.42
2	Supreme Court of Judicature	1,309,962.00	1,395,069.00	1,374,407.23	23,261.77	—
3	Magistrates	1,130,677.00	1,274,305.00	1,134,968.66	190,236.34	—
4	Parliament	1,850,327.00	1,850,327.00	1,453,747.65	196,579.35	—
5	Audit	752,223.00	782,325.00	704,004.66	78,320.34	—
6	Ombudsman	58,449.00	62,948.00	52,808.92	7,340.08	—
7	Public and Police Service Commission	880,740.00	882,420.00	689,406.04	163,014.96	—
8	Public Prosecutions	220,017.00	289,817.00	222,043.80	67,773.20	—
9	Office of the Prime Minister and Cabinet	1,502,550.00	1,616,216.00	1,397,117.97	249,128.03	—
10	Prime Minister — Guyana Defence Force	17,193,725.00	26,833,735.00	24,225,457.24	2,608,277.76	—
11	Ministry of Parlia- mentary Affairs	20,872.00	21,372.00	20,729.18	642.82	—
12	Ministry of Public Corporations	17,530.00	17,530.00	16,683.46	847.54	—
13	Public Service Ministry	570,592.00	624,420.00	495,060.32	128,369.68	—
14	Foreign Affairs	7,954,566.00	9,856,100.00	8,575,237.67	1,080,873.33	—
15	Attorney General	473,988.00	535,938.00	439,236.14	96,701.86	—
16	Attorney General — Official Receiver	120,730.00	135,930.00	120,484.76	15,445.24	—
17	Attorney General — Deeds Registry	174,447.00	187,967.00	177,093.81	10,871.19	—
18	Information and Culture	2,919,188.00	3,318,525.00	3,576,866.42	271,868.68	—
19	Home Affairs — General	1,053,790.00	1,109,720.00	1,068,702.32	41,018.68	—
20	Home Affairs — Police	16,178,320.00	16,713,809.00	16,178,884.18	534,924.82	—
21	Home Affairs — Prisons	2,182,478.00	2,249,377.00	2,054,393.59	194,983.41	—
22	Home Affairs — Fire Protection Services	1,613,615.00	1,611,215.00	1,436,378.21	205,206.79	—
23	Home Affairs — Registration and Election	823,621.00	829,635.00	692,844.20	296,780.80	—
24	Home Affairs — Registration, Immig- ration, Births, etc.	158,231.00	162,255.00	151,418.26	10,937.74	—
25	Agriculture	1,481,371.00	2,454,267.00	6,442,745.97	—	2,966,478.97
26	Ministry of Agri- culture — Agriculture	10,128,885.00	10,266,835.00	11,610,235.11	—	1,343,350.11

STATEMENT OF EXPENDITURE FOR THE YEAR  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE FOR 1975

*Statement 3 (Cont'd)*

Head No.	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
27	Ministry of Agriculture — Lands and Surveys	2,908,662.00	2,930,238.00	2,729,962.71	200,275.29	—
28	Ministry of Agriculture — Hydraulics	2,675,522.00	2,677,822.00	2,954,126.96	—	278,304.96
29	Ministry of National Development	2,531,200.00	10,952,800.00	10,423,089.33	529,710.67	—
30	Energy and Natural Resources	2,592,329.00	2,752,602.00	2,170,493.49	582,108.51	—
31	Economic Development	1,684,963.00	1,864,232.00	1,486,947.87	377,284.13	—
32	Regional Development	483,898.00	674,905.00	464,400.29	210,504.71	—
33	Interior Development	684,276.00	833,744.00	834,861.44	—	1,117.44
34	Works and Housing (Works)	24,471,500.00	31,517,828.00	31,968,392.10	—	450,564.10
35	Works and Housing (Housing)	1,103,620.00	1,675,720.00	1,809,457.46	—	133,737.46
36	Works and Housing (Housing) Town and Country Planning	327,669.00	337,669.00	220,308.09	117,360.91	—
37	Works and Housing — Communications	643,025.00	805,542.00	610,847.07	194,694.93	—
38	Works and Housing (Communications) — Post Office	4,264,799.00	4,351,301.00	4,114,575.24	236,725.76	—
39	Works and Housing (Communications) — Transport and Harbours Department	4,786,022.00	4,786,022.00	3,696,167.53	1,089,854.47	—
40	Works and Housing (Communications) — Civil Aviation	1,150,151.00	1,160,271.00	1,155,147.35	5,123.65	—
41	Education and Social Development	9,741,831.00	10,484,830.00	9,424,405.98	1,060,424.02	—
42	Education — In-Service Teacher Training Programme	334,914.00	334,915.00	227,179.45	107,735.55	—
43	Education — Primary and Secondary Schools	27,640,590.00	29,635,591.00	26,294,575.41	3,341,015.59	—

**STATEMENT OF EXPENDITURE FOR THE YEAR  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE FOR 1975**

*Statement 3 (Cont'd)*

Head No.	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
44	Education — Practical Instruction Centres	1,328,002.00	1,349,002.00	1,579,443.93	69,558.07	—
45	Education — Government Training College, Pre-Service Teacher Training Programme	368,288.00	919,091.00	678,513.75	240,517.25	—
46	Education — Technical Institute Georgetown	793,204.00	813,204.00	649,907.13	163,296.87	—
47	Education — Carnegie School of Home Economics	167,310.00	167,310.00	133,262.36	34,047.64	—
48	Education — Queen's College	461,804.00	461,805.00	369,888.55	61,816.45	—
49	Education — Bishop's High School	387,394.00	391,001.00	336,967.74	54,033.26	—
50	Education — Anna Regina Secondary School	161,177.00	181,178.00	21,935.00	136,242.01	—
51	Education — Berbice High School	279,365.00	279,565.00	179,551.10	100,413.90	—
52	Education — New Amsterdam Technical Institute	521,811.00	524,516.00	528,000.35	—	1,484.15
53	Education — College of Education for Secondary Teachers	260,897.00	266,887.00	198,780.24	68,126.76	—
54	Education — Curriculum Development Unit	899,757.00	896,139.00	626,184.00	266,954.01	—
55	Education — Guyana Industrial Training Centre	162,836.00	162,836.00	136,694.92	27,141.08	—
56	Education — Probation and Welfare Service	611,800.00	619,872.00	713,796.82	—	99,924.62
57	Education — Bygeval/Mahaica Secondary School — Multicultural	379,772.00	382,874.00	150,668.92	232,205.08	—
58	Education — Anna Regina Secondary School — Multicultural	547,592.00	548,491.00	236,735.38	311,755.62	—

STATEMENT OF EXPENDITURE FOR THE YEAR  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE FOR 1975

*Statement 3 (Cont'd)*

Head No.	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
59	Education — Bladenhall Secondary School — Multilateral	429,940.00	429,942.00	145,580.00	284,382.00	—
60	Education — New Amsterdam, Second- ary School — Multi- lateral	398,238.00	398,238.00	52,104.86	346,133.04	—
61	Education — Christinnburg/ Wismar Secondary School — Multi- lateral	376,220.00	376,222.00	80,419.48	295,802.52	—
62	Education — Ruimveldt Secondary School — Multilateral	376,220.00	376,222.00	83,538.17	292,683.83	—
63	Health	1,143,122.00	1,436,784.00	1,308,767.52	128,016.48	—
64	Health — Medical	5,011,845.00	5,358,838.00	4,456,335.28	902,502.72	—
65	Health — Bacteriological	769,205.00	959,939.00	904,083.79	55,855.21	—
66	Health — X-Ray	380,892.00	380,892.00	271,615.86	109,276.14	—
67	Health — Hospitals and Dispensaries, etc.	16,240,579.00	17,873,379.00	15,459,831.97	2,413,547.03	—
68	Health — Analyst	226,906.00	228,826.00	167,375.99	61,450.01	—
69	Health — Palms	849,667.00	831,668.00	742,365.07	109,302.93	—
70	Co-operatives and National Mobilisation	1,619,298.00	1,699,112.00	1,522,164.58	176,947.42	—
71	Co-operatives and National Mobilisation — Local Government	2,879,000.00	2,925,497.00	2,666,611.17	258,885.83	—
72	Labour and Social Security	817,729.00	964,569.00	884,338.44	80,230.56	—
73	Labour and Social Security — Employment Exchange	105,466.00	107,066.00	79,042.00	28,024.00	—
74	Labour and Social Security — Social Assistance	4,768,534.00	4,803,362.00	4,562,276.75	240,985.25	—
75	Trade and Consumer Protection	14,556,546.00	19,370,906.00	15,108,807.99	1,262,598.01	—



**STATEMENT OF EXPENDITURE FOR THE YEAR  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE FOR 1975**

*Statement 3 (Cont'd)*

Head No.	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
76	Ministry of Finance	4,091,640.00	4,171,425.00	5,124,115.84	—	952,690.84
77	Ministry of Finance — Accountant General	2,841,693.00	4,757,663.00	4,173,767.12	583,895.88	—
78	Ministry of Finance — Customs and Excise	2,787,174.00	2,884,523.00	2,664,881.94	219,841.06	—
79	Ministry of Finance — Inland Revenue	3,516,354.00	5,242,372.00	3,847,646.93	1,394,725.07	—
80	Ministry of Finance — Post Office Savings Bank	100,514.00	100,515.00	334.60	100,180.40	—
81	Ministry of Finance — Pensions and Gratuities	9,119,719.00	9,219,719.00	9,420,046.20	—	200,327.20
82	Ministry of Finance — Public Debt	63,564,098.00	73,647,205.00	66,050,541.62	7,596,663.38	—
83	Ministry of Finance — Revision of Wages, Salaries and related payments	20,100.00	20,100.00	8,982.76	11,117.24	—
84	Teaching Service Commission	—	58,948.00	—	58,948.00	—
85	Ministry of Education and Social Development — Port Kaituma Government School	—	32,100.00	—	32,100.00	—
		<b>303,862,238.00</b>	<b>357,153,689.00</b>	<b>330,348,709.67</b>	<b>33,261,832.80</b>	<b>6,456,408.47</b>

*V. O. D'Ornellas  
Accountant General*

**STATEMENT OF EXPENDITURE FOR THE YEAR  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE FOR 1975 - CAPITAL**

*Statement 3 (Cont'd)*

Division	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Net Under the Revised Estimates	Net Over the Revised Estimates
I	President	—	12,650.00	1,882.28	10,767.72	—
II	Judicature	—	—	—	—	—
III	Parliament	—	2,200.00	—	2,200.00	—
IV	Other Services not under Ministerial control	31,000.00	31,000.00	27,460.87	3,539.13	—
V	Office of the Prime Minister	13,301,000.00	45,784,800.00	49,087,068.60	—	3,302,268.60
VI	Ministry of Parliamentary Affairs	—	—	—	—	—
VII	Public Corporation	—	—	—	—	—
VIII	Public Service Ministry	3,756,650.00	3,781,650.00	3,278,010.87	503,639.13	—
IX	Ministry of Foreign Affairs	655,300.00	1,380,800.00	1,093,707.09	287,092.91	—
X	Attorney General	—	—	—	—	—
XI	Ministry of Information and Culture	2,795,190.00	4,234,265.00	2,580,183.53	1,654,081.47	—
XII	Ministry of Home Affairs	2,718,900.00	2,883,900.00	2,041,066.95	842,833.05	—
XIII	Ministry of Agriculture	95,256,500.00	40,175,500.00	41,690,935.06	—	1,515,435.06
XIV	Ministry of Agriculture IBRD/IDA Pro- ject - Livestock Development Project	1,929,500.00	1,929,500.00	843,693.34	1,085,806.66	—
XV	Ministry of Agri- culture IBRD/IDA Project - First Sea Defence Project	—	—	—	—	—
XVI	Ministry of Agri- culture IBRD/IDA Project - Sea Defence Project (Second)	7,710,000.00	7,710,000.00	7,820,449.36	—	110,449.36
XVII	Ministry of National Development	500,000.00	500,000.00	24,411.24	475,588.76	—
XVIII	Ministry of Energy & Natural Resources	7,868,500.00	15,358,340.00	11,015,769.60	4,342,570.40	—
XIX	Ministry of Eco- nomic Development	29,087,800.00	41,912,400.00	37,952,727.99	3,959,672.01	—
XX	Ministry of Regional Development	1,350,000.00	2,800,000.00	2,350,378.19	449,621.81	—

**STATEMENT OF EXPENDITURE FOR THE YEAR  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE FOR 1975**

*Statement 3 (Cont'd)*

Division	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Net Under the Revised Estimates	Net Over the Revised Estimates
XXI	Ministry of Works and Housing (Wks)	42,241,500.00	78,922,687.00	101,372,063.63	—	25,449,376.63
XXII	Ministry of Works and Housing (Wks) IBRD/IDA Pro- jects — West Coast Dem. Road Project	3,450,000.00	3,450,000.00	572,422.69	2,877,577.31	—
XXIII	Ministry of Works & Housing (Housing)	7,980,000.00	7,980,000.00	7,889,898.20	140,601.80	—
XXIV	Ministry of Works & Housing (Comms.)	8,773,400.00	14,195,900.00	14,498,603.35	—	302,703.35
XXV	Ministry of Edu- cation & Social Development	6,095,000.00	7,673,600.00	5,261,442.49	2,412,157.51	—
XXVI	Ministry of Edu- cation & Social Development — IBRD/IDA Project First Education Project	5,938,000.00	5,938,000.00	4,132,427.09	1,805,572.91	—
XXVII	Ministry of Health	4,722,000.00	5,512,110.00	3,354,501.53	2,117,608.47	—
XXVIII	Ministry of Co- operatives & National Mobil- isation	4,900,000.00	5,200,000.00	4,440,770.87	759,229.13	—
XXIX	Ministry of Co- operatives and National Mobil- isation (Local Government)	4,300,000.00	4,300,000.00	3,826,824.59	473,375.41	—
XXX	Ministry of Labour & Social Security	16,500.00	28,300.00	15,086.26	13,261.74	—
XXXI	Ministry of Trade & Consumer Protection	—	22,000.00	2,458,497.20	—	2,436,497.20
XXXII	Ministry of Finance	30,720,000.00	34,670,000.00	65,524,208.32	—	30,854,208.32
XXXIII	Ministry of Agri- culture IBRD/IDA Project — Tapakuma Irrigation Project	1,240,000.00	1,999,865.00	982,314.95	1,017,050.05	—
XXXIV	Ministry of Edu- cation — IBRD/ IDA Project — Second Education Project	—	1,155,000.00	9,309.04	1,155,690.96	—
		227,326,740.00	339,554,567.00	377,135,967.18	26,389,538.34	63,970,938.52

**STATEMENT OF EXPENDITURE FOR THE YEAR  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE FOR 1975**

**SUMMARY 1975**

*Statement 3 (Cont'd)*

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
Current including Statutory Expenditure	309,863,238.00	357,153,639.00	330,348,209.67	33,261,832.89	6,156,408.17
Capital	227,326,740.00	339,553,567.00	377,135,967.18	26,389,538.34	63,970,938.52
<b>Total</b>	<b>541,188,978.00</b>	<b>696,708,306.00</b>	<b>707,484,176.85</b>	<b>59,651,371.14</b>	<b>70,127,346.69</b>

*F. O. DiVincello  
Accountant General*

**CONSOLIDATED FUND BALANCE SHEET  
AS AT 31ST DECEMBER, 1975**

*Statement 4*

ASSETS	NOTES	1975	1974
Contingencies Fund		7,900,000.00	6,376,000.00
Investments		655,369.37	655,369.37
Due by Deposits Fund		7,279,323.18	5,790,600.64
Due by General Account	1	289,980,091.06	268,261,053.86
Due by Accounting Officers	2	2,299,310.37	11,189,814.12
Amount held on Joint			
Consolidated Fund		—	1,157,800.93
		308,114,096.88	293,430,138.92
<b>LIABILITIES</b>			
Surplus on Current Account	3	47,129,545.81	( 8,922,178.52)
Deficit on Capital Account	4	(349,131,131.74)	(129,461,401.89)
Outstanding Treasury Bills		192,851,247.59	94,004,959.57
Erroneous Payments		89,251.80	89,251.80
Advances from Joint			
Consolidated Fund		1,484,575.03	—
Bank Balance		415,690,608.49	337,719,502.46
		308,114,096.88	293,430,138.92

1. Figures in Brackets denote deductions
2. The attached notes form an integral part of this Balance Sheet.

*V. O. D'Ornellas*  
*Accountant General*

CONSOLIDATED FUND – NOTES ON ACCOUNTS

*Statement 4 (Cont'd)*

1.	Amount due by General Account		
	Other amounts due by the General Account		296,599,812.67
	Less: General Account – Revenue Receipts		6,619,218.61
			<u>289,980,094.06</u>
2.	Amount due by Accounting Officers		
	Balance as at 1st January, 1975		11,189,814.12
	Less: Net Under Issues		60,802,573.99
			49,612,759.87
	Add: Amount refunded for 1973 and 1974		10,941,699.12
			60,554,458.99
	Less: Adjustments 1975		62,853,769.36
	Balance as at 31st December, 1975		<u>2,299,310.87</u>
3.	Surplus on Current Account		
	Balance as at 1st January, 1975		8,922,173.52
	Add: Issues	359,521,030.00	
	Less: Over Issues	29,172,820.33	
	Net Current Expenditure as per Appropriation Account	<u>330,348,209.67</u>	330,348,209.67
			339,270,383.19
	Less: Current Revenue as per Revenue Account		386,399,929.00
	Balance as at 31st December, 1975		<u>47,129,545.81</u>
4.	Deficit on Capital Account		
	Balance as at 1st January, 1975		129,461,401.39
	Add: (i) Issues	287,160,572.86	
	(ii) Under Issues	89,975,394.32	
	Net Capital Expenditure as per Appropriation Account	<u>377,135,967.18</u>	377,135,967.18
			606,597,368.57
	Less: Capital Revenue as per Revenue Account		167,468,236.83
	Balance as at 31st December, 1975		<u>349,131,131.74</u>

**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS 1975**

Statement 5

Receipts				Payments				
Date of Re-payment	Warrant No.	Date of Warrant	Amount	Date of Advance	Warrant No.	Date of Warrant	Amount	Ministry/Department
		Balance B/F	3,122,813.00					
13. 1.75		Increase of Contingencies Fund	1,524,000.00					
15. 7.75	59	29.10.74	8,000.00	14. 1.75	1	9. 1.75	10,100.00	Finance
15. 7.75	70	1.11.74	20,240.00	14. 1.75	2	13. 1.75	50,000.00	Finance
15. 7.75	71	4.11.74	20,000.00	4. 2.75	3	3. 2.75	10,200.00	Finance — Accountant General
15. 7.75	72	4.11.74	108,207.00	5. 2.75	4	4. 2.75	30,000.00	Works & Housing (Comms.)
15. 7.75	73	19.11.74	20,867.00	10. 2.75	5	6. 2.75	48,000.00	Labour & Social Security
15. 7.75	74	25.11.74	88,756.00	10. 2.75	6	7. 2.75	1,700.00	Energy & Natural Resources
15. 7.75	75	25.11.74	15,500.00	18. 2.75	7	13. 2.75	72,081.00	Regional Development
15. 7.75	76	25.11.74	89,444.00	19. 2.75	8	18. 2.75	9,000.00	Finance
15. 7.75	77	28.11.74	400.00	28. 2.75	9	27. 2.75	137,500.00	Works & Housing (Comms.)
15. 7.75	78	9.12.74	72,215.00	13. 3.75	10	11. 3.75	700,000.00	Accountant General
15. 7.75	79	9.12.74	29,128.00	15. 3.75	11	12. 3.75	99,421.00	Foreign Affairs
15. 7.75	80	9.12.74	5,000.00	15. 3.75	12	12. 3.75	6,935.00	Finance — Accountant General
15. 7.75	81	9.12.74	40,000.00	19. 3.75	13	17. 3.75	4,000.00	Finance
15. 7.75	82	12.12.74	17,000.00	2. 4.75	14	24. 3.75	11,800.00	Labour & Social Security
15. 7.75	83	20.12.74	24,312.00	2. 4.75	15	25. 3.75	124,000.00	Agriculture
15. 7.75	84	20.12.74	1,000.00	7. 4.75	16	2. 4.75	1.00	Audit
15. 7.75	85	20.12.74	1,000.00	23. 4.75	17	24. 4.75	2,000.00	Finance
15. 7.75	86	20.12.74	25,000.00	23. 4.75	18	22. 4.75	21,000.00	Works & Housing (Works)
15. 7.75	87	20.12.74	35,328.00	23. 4.75	19	22. 4.75	534.00	Finance — Accountant General
15. 7.75	88	20.12.74	8,900.00	5. 5.75	20	21. 4.75	16,000.00	Works & Housing (Comms.)
15. 7.75	89	20.12.74	17,571.00	5. 5.75	21	28. 4.75	232,000.00	Works and housing (Comms.)
15. 7.75	90	21.12.74	12,100.00	13. 5.75	22	8. 5.75	201,000.00	Works & Housing (Comms.)
15. 7.75	91	21.12.74	1,500,000.00	13. 5.75	23	10. 5.75	1,000,000.00	Finance
15. 7.75	92	21.12.74	500.00	19. 5.75	24	13. 5.75	1.00	Audit
15. 7.75	93	21.12.74	10,463.00	19. 5.75	25	16. 5.75	25,085.00	Finance
15. 7.75	94	30.12.74	30,000.00	19. 5.75	26	17. 5.75	14,413.00	Foreign Affairs
15. 7.75	95	21.12.74	100.00	26. 5.75	27	24. 5.75	15,000.00	Education & Social Development
15. 7.75	96	30.12.74	50,000.00	26. 5.75	28	24. 5.75	180,000.00	Works & Housing (Housing)
15. 7.75	97	30.12.74	100,000.00	26. 5.75	29	24. 5.75	15,000.00	Finance — Accountant General
15. 7.75	98	30.12.74	142,160.00	26. 5.75	30	24. 5.75	2,000.00	Finance
15. 7.75	99	30.12.74	7,950.00	2. 6.75	31	28. 5.75	37,000.00	Energy & Natural Resources
15. 7.75	100	30.12.74	75,000.00	2. 6.75	32	30. 5.75	50,000.00	Foreign Affairs
15. 7.75	101	30.12.74	5,000.00	2. 6.75	33	30. 5.75	50,000.00	Foreign Affairs
15. 7.75	102	30.12.74	295,388.00	2. 6.75	34	30. 5.75	300,000.00	Trade
15. 7.75	103	30.12.74	5,000.00	19. 6.75	35	16. 6.75	230,000.00	Energy & Natural Resources
15. 7.75	104	30.12.74	4,352.00	20. 6.75	36	19. 6.75	52,000.00	Home Affairs (Police)
15. 7.75	105	30.12.74	9,000.00	23. 6.75	37	20. 6.75	5,000.00	Works & Housing (Comms.) — Post Office
15. 7.75	106	30.12.74	500.00	25. 6.75	38	24. 6.75	12,500.00	Energy & Natural Resources
15. 7.75	107	30.12.74	93,124.00	27. 6.75	39	26. 6.75	58,000.00	Labour & Social Security
15. 7.75	108	30.12.74	104,000.00	27. 6.75	40	27. 6.75	100,000.00	Health — Medical
15. 7.75	109	30.12.74	23,128.00	27. 6.75	41	27. 6.75	3,706.00	Energy & Natural Resources
15. 7.75	110	30.12.74	5,258.00	17. 7.75	42	15. 7.75	250,000.00	Finance — Accountant General



**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS 1975**

*Statement 5 (Cont'd)*

Date of Re-payment	Warrant No.	Date of Warrant	Amount	Date of Advance	Warrant No.	Date of Warrant	Amount	Ministry/Department
15. 7.75	111	30.12.74	13,997.00	17. 7.75	43	15. 7.75	60,000.00	Finance — Accountant General
15. 7.75	112	30.12.74	500.00	17. 7.75	44	15. 7.75	139,000.00	Home Affairs — Police
15. 7.75	113	30.12.74	16,097.00	17. 7.75	45	15. 7.75	5,000.00	Supreme Court
15. 7.75	114	30.12.74	47,000.00	17. 7.75	46	16. 7.75	5,000.00	Supreme Court
15. 7.75	115	30.12.74	107,793.00	17. 7.75	47	16. 7.75	715,300.00	Foreign Affairs
21. 7.75	1	14. 1.75	10,100.00	23. 7.75	48	21. 7.75	64,000.00	Education & Social Development
21. 7.75	2	14. 1.75	50,000.00	23. 7.75	49	21. 7.75	1.00	Education & Social Development
21. 7.75	3	4. 2.75	10,200.00	5. 8.75	50	31. 7.75	542,000.00	Agriculture
21. 7.75	4	5. 2.75	30,000.00	5. 8.75	51	5. 8.75	60,536.00	Education & Social Development
21. 7.75	5	10. 2.75	45,000.00	13. 8.75	52	9. 8.75	28,210.00	Works & Housing (Comms.) — Post Office
21. 7.75	6	10. 2.75	1,700.00	13. 8.75	53	12. 8.75	300,000.00	Foreign Affairs
21. 7.75	7	18. 2.75	72,081.00	13. 8.75	54	12. 8.75	120,099.00	Foreign Affairs
21. 7.75	8	19. 2.75	9,000.00	13. 8.75	55	12. 8.75	25,735.00	Foreign Affairs
21. 7.75	9	28. 2.75	137,500.00	13. 8.75	56	12. 8.75	12,000.00	Foreign Affairs
21. 7.75	10	13. 3.75	700,000.00	15. 8.75	57	14. 8.75	600,000.00	Works & Housing (Works)
21. 7.75	11	15. 3.75	99,421.00	19. 8.75	58	15. 8.75	80,463.00	Energy & Natural Resources
21. 7.75	12	15. 3.75	6,935.00	25. 8.75	59	22. 8.75	75,000.00	Education & Social Development
21. 7.75	13	19. 3.75	4,000.00	25. 8.75	60	22. 8.75	500,000.00	Education & Social Development
21. 7.75	14	2. 4.75	11,800.00	1. 9.75	61	29. 8.75	2,000.00	Finance
21. 7.75	15	2. 4.75	124,000.00	4. 9.75	62	29. 8.75	430,000.00	Agriculture
21. 7.75	16	7. 4.75	1.00	4. 9.75	63	29. 8.75	300,000.00	Agriculture
21. 7.75	17	23. 4.75	2,000.00	4. 9.75	64	30. 8.75	50,815.20	Energy & Natural Resources
21. 7.75	18	23. 4.75	21,000.00	17. 9.75	65	17. 9.75	236,178.00	Works & Housing (Housing)
21. 7.75	19	23. 4.75	534.00	20. 9.75	66	19. 9.75	3,000.00	Works & Housing (Comms.) — Post Office
21. 7.75	20	5. 5.75	10,000.00	20. 9.75	67	19. 9.75	164,700.00	Education & Social Development
21. 7.75	21	5. 5.75	232,000.00	20. 9.75	68	19. 9.75	2,295.00	Finance — Accountant General
21. 7.75	22	13. 5.75	201,000.00	20. 9.75	69	19. 9.75	7,000.00	Works & Housing (Comms.)
21. 7.75	23	13. 6.75	1,000,000.00	22. 9.75	70	25. 9.75	127,270.00	Agriculture
21. 7.75	24	19. 5.75	1.00	25. 9.75	71	24. 3.75	2,000.00	Finance
21. 7.75	25	19. 5.75	25,085.00	29. 9.75	72	26. 9.75	10,000.00	Labour & Social Security
21. 7.75	26	19. 5.75	14,413.90	20.10.75	73	17.10.75	1,500.00	Finance — Accountant General
21. 7.75	27	26. 5.75	15,000.00	28.10.75	74	23.10.75	117,329.00	Education
21. 7.75	28	26. 5.75	180,000.00	28.10.75	75	16.10.75	627.00	Energy & Natural Resources
21. 7.75	29	26. 5.75	15,000.00	28.10.75	76	23.10.75	17,400.00	Works & Housing (Comms.)
21. 7.75	30	26. 5.75	2,000.00	30.10.75	77	28.10.75	209,240.00	Agriculture
21. 7.75	31	2. 6.75	37,000.00	30.10.75	78	29.10.75	25,700.00	Public Service Ministry
21. 7.75	32	2. 6.75	50,000.00	30.10.75	79	28.10.75	20,090.00	Co-operatives & Natural Resources
21. 7.75	33	2. 6.75	50,000.00	11.11.75	80	30.10.75	60,000.00	Economic Development
21. 7.75	34	2. 6.75	300,000.00	11.11.75	81	31.10.75	2,305.00	Trade & Consumer Protection
21. 7.75	35	19. 6.75	230,000.00	11.11.75	82	5.11.75	22,005.00	Attorney General
14.10.75	36	30. 6.75	52,000.00	11.11.75	83	5.11.75	2,700.00	Attorney General
21. 7.75	37	23. 6.75	5,000.00	11.11.75	84	5.11.75	5,000.00	Attorney General
14.10.75	38	25. 6.75	14,500.00	11.11.75	85	5.11.75	800,000.00	Finance
14.10.75	39	27. 6.75	58,000.00	11.11.75	86	5.11.75	20,000.00	Home Affairs — Fire Protection Services



**CONTINGENCIES FUND  
STATEMENT OF RECEIPTS AND PAYMENTS 1975**

*Statement 5 (Cont'd)*

Date of Re-payment	Warrant No.	Date of Warrant	Amount	Date of Advance	Warrant No.	Date of Warrant	Amount	Ministry/Department
14.10.75	40	27. 6.75	100,000.00	19.11.75	87	12.11.75	2,000.00	Office of the President
14.10.75	41	27. 6.75	3,706.00	19.11.75	88	14.11.75	2,000.00	Accountant General
14.10.75	42	17. 7.75	250,000.00	19.11.75	89	14.11.75	2,600.00	Finance
14.10.75	43	17. 7.75	60,000.00	4.12.75	90	18.11.75	128,000.00	Works & Housing (Comms.)
	44			4.12.75	91	29.11.75	6,950.00	Deeds Registry
14.10.75	45	17. 7.75	5,000.00	4.12.75	92	29.11.75	4,440.00	Deeds Registry
14.10.75	46	17. 7.75	5,000.00	4.12.75	93	29.11.75	660.00	Deeds Registry
14.10.75	47	17. 7.75	715,500.00	4.12.75	94	29.11.75	2,000.00	Audit
14.10.75	48	23. 7.75	64,000.00	4.12.75	95	29.11.75	1,000.00	Audit
14.10.75	49	23. 7.75	1.00	4.12.75	96	1.12.75	16,000.00	Information & Culture
14.10.75	50	5. 8.75	542,000.00	4.12.75	97	1.12.75	22,200.00	Works & Housing (Comms.)
14.10.75	51	5. 8.75	60,536.00	4.12.75	98	1.12.75	16,400.00	Works & Housing (Comms.)
14.10.75	52	13. 8.75	28,210.00	4.12.75	99	1.12.75	137,500.00	Works & Housing (Comms.)
14.10.75	53	13. 8.75	300,000.00	4.12.75	100	1.12.75	76,000.00	Works & Housing (Works)
14.10.75	54	13. 8.75	120,099.00	4.12.75	101	1.12.75	49,590.00	Regional Development
14.10.75	55	13. 8.75	25,735.00	4.12.75	102	1.12.75	614.00	President
14.10.75	56	13. 8.75	12,000.00	4.12.75	103	1.12.75	130,470.00	Home Affairs (Police)
14.10.75	57	15. 8.75	600,000.00	4.12.75	104	2.12.75	89,000.00	Health
14.10.75	58	19. 8.75	80,463.00	4.12.75	105	2.12.75	36,125.00	Labour & Social Security
14.10.75	59	25. 8.75	75,000.00	4.12.75	106	2.12.75	11,000.00	Trade & Consumer Protection
14.10.75	60	25. 8.75	500,000.00	4.12.75	107	2.12.75	7,425.00	Public & Police Service Commission
14.10.75	61	1. 9.75	2,000.00	6.12.75	108	3.12.75	37,600.00	Works & Housing (Comms.)
14.10.75	62	4. 9.75	430,000.00	6.12.75	109	3.12.75	127,300.00	Works & Housing (Comms.)
14.10.75	63	4. 9.75	300,000.00	6.12.75	110	3.12.75	398,850.00	Works & Housing (Comms.)
14.10.75	64	4. 9.75	50,815.20	6.12.75	111	3.12.75	14,968.00	Parliament Office
14.10.75	67	20. 9.75	164,700.00	6.12.75	112	3.12.75	155,367.00	Office of Prime Minister
14.10.75	68	20. 9.75	2,295.00	6.12.75	113	3.12.75	72,000.00	Energy & Natural Resources
14.10.75	71	25. 9.75	2,000.00	6.12.75	114	3.12.75	288.00	Energy & Natural Resources
				6.12.75	115	3.12.75	18,157.00	Education
				6.12.75	116	3.12.75	5,000.00	Education
				6.12.75	117	3.12.75	7,000.00	Education
				6.12.75	118	3.12.75	32,188.00	Education
				6.12.75	119	3.12.75	11,000.00	Education
				6.12.75	120	3.12.75	4,000.00	Education
				6.12.75	121	3.12.75	3,000.00	Education
				6.12.75	122	3.12.75	1,400.00	Education & Social Development
				10.12.75	123	9.12.75	20,000.00	Magistrates
				10.12.75	124	9.12.75	2,500.00	Magistrates
				10.12.75	125	9.12.75	17,000.00	Supreme Court
				10.12.75	126	9.12.75	3,353.00	Education & Social Development
				10.12.75	127	9.12.75	9,000.00	Education & Social Development
				17.12.75	128	11.12.75	10,000.00	Health
				17.12.75	129	12.12.75	2,000.00	Public Service Ministry
				17.12.75	130	13.12.75	35,856.00	Office of Prime Minister
				18.12.75	131	16.12.75	42,544.00	Education

**CONTINGENCIES FUND  
STATEMENT OF RECEIPTS AND PAYMENTS 1975**

*Statement 5 (Cont'd.)*

<b>Date of Repayment</b>	<b>Warrant No.</b>	<b>Date of Warrant</b>	<b>Amount</b>	<b>Date of Advance</b>	<b>Warrant No.</b>	<b>Date of Warrant</b>	<b>Amount</b>	<b>Ministry/Department</b>
				18.12.75	132	16.12.75	50,000.00	Works & Housing (Works)
				18.12.75	133	16.12.75	4,000.00	Finance — Inland Revenue
				19.12.75	134	18.12.75	15,000.00	Works & Housing (Comms.)
				19.12.75	135	18.12.75	22,000.00	Economic Development
				30.12.75	136	22.12.75	738,720.00	Trade & Consumer's Protection
				30.12.75	137	22.12.75	587.00	Trade & Consumer's Protection
				30.12.75	138	22.12.75	1,000,000.00	Finance
				30.12.75	139	22.12.75	8,000.00	Energy & Natural Resources
				31.12.75	140	23.12.75	525.00	Economic Development
				31.12.75	141	31.12.75	130,000.00	Home Affairs (Police)
				31.12.75	142	31.12.75	5,000.00	Audit
				31.12.75	143	31.12.75	10,000.00	Health
				31.12.75	144	31.12.75	5,800.00	Health
				31.12.75	145	31.12.75	1,250.00	Health
				31.12.75	146	31.12.75	600,000.00	Agriculture
				31.12.75	147	31.12.75	2,500.00	Energy & Natural Resources
				31.12.75	148	31.12.75	2,594.00	Energy & Natural Resources



**CONTINGENCIES FUND**  
**BALANCE SHEET AS AT 31ST DECEMBER, 1975**

		<i>Statement 6</i>	
ASSETS	NOTES	1975	1974
Balance in Bank		650,085.00	3,122,645.00
Outstanding Advances to Ministries/Departments	1	<u>7,249,915.00</u>	<u>3,253,355.00</u>
		<u>7,900,000.00</u>	<u>6,376,000.00</u>
 <b>LIABILITIES</b>			
Issues from the Consolidated Fund	2	<u>7,900,000.00</u>	<u>6,376,000.00</u>
		<u>7,900,000.00</u>	<u>6,376,000.00</u>

The attached Notes form an integral part of this Balance Sheet

*V. O' D'Ornellas*  
*Accountant General*

**STATEMENT OF OUTSTANDING ADVANCES  
FROM THE CONTINGENCIES FUND  
AS AT 31ST DECEMBER, 1975**

*Statement 6 (Cont'd)*

Ministry/Department	Warrant No.	Date of Warrant	Amount	Total Advances outstanding for each Ministry/Department
Health	104	4.12.75	89,000.00	
	128	17.12.75	10,000.00	
	143	30.12.75	10,000.00	
	144	30.12.75	5,600.00	
	145	30.12.75	1,250.00	115,850.00
Agriculture	70	22. 9.75	127,270.00	
	77	30.10.75	209,240.00	
Prime Minister	146	31.12.75	600,000.00	936,510.00
	112	6.12.75	155,367.00	
	130	17.12.75	35,656.00	
Home Affairs (General)	167	31.12.75	400,000.00	691,023.00
	86	11.11.75	20,000.00	20,000.00
Home Affairs (Police)	44	17. 7.75	139,000.00	
	103	4.12.75	130,470.00	
Education	141	4.12.75	130,000.00	399,470.00
	74	28.10.75	117,826.00	
	115	6.12.75	18,157.00	
	116	6.12.75	5,000.00	
	117	6.12.75	7,000.00	
	118	6.12.75	32,188.00	
	119	6.12.75	11,000.00	
	120	6.12.75	4,000.00	
	121	6.12.75	3,000.00	
	122	6.12.75	1,400.00	
	126	6.12.75	3,353.00	
	127	6.12.75	9,000.00	
	131	6.12.75	42,544.00	
	149	31.12.75	32,000.00	
	150	31.12.75	10,000.00	
	151	31.12.75	50,000.00	
	152	31.12.75	8,000.00	
	153	31.12.75	2,100.00	
	161	31.12.75	8,700.00	
	162	31.12.75	9,500.00	
	163	31.12.75	5,000.00	
	164	31.12.75	5,700.00	
165	31.12.75	3,200.00		
166	31.12.75	2,100.00		
167	31.12.75	700.00		
168	31.12.75	2,500.00		
169	31.12.75	1,400.00	395,368.00	
Communication	66	20. 9.75	3,000.00	
	69	22. 9.75	7,000.00	
	76	28.10.75	17,400.00	
	90	4.12.75	128,000.00	
	97	4.12.75	22,200.00	
	98	4.12.75	16,400.00	
	99	4.12.75	137,500.00	
	108	6.12.75	37,600.00	
	109	6.12.75	127,300.00	
	110	6.12.75	398,850.00	
134	19.12.75	15,000.00	910,250.00	

**STATEMENT OF OUTSTANDING ADVANCES  
FROM THE CONTINGENCIES FUND  
AS AT 31ST DECEMBER, 1975**

*Statement 6 (Cont'd)*

Ministry/Department	Warrant No.	Date of Warrant	Amount	Total Advances outstanding for each Ministry/Department		
Works	100	4.12.75	76,000.00	126,000.00		
	132	18.12.75	50,000.00			
Housing	65	17. 9.75	236,178.00	245,481.00		
	171	31.12.75	9,303.00			
Co-ops & National Mobilisation	79	30.10.75	20,000.00	220,000.00		
	156	31.12.75	200,000.00			
Energy & Natural Resources	75	28.10.75	627.00	91,469.00		
	113	6.12.75	72,000.00			
	114	6.12.75	288.00			
	139	30.12.75	8,000.00			
	147	31.12.75	2,500.00			
	148	31.12.75	2,594.00			
	154	31.12.75	5,000.00			
	155	31.12.75	460.00			
	Parliament	111	6.12.75		14,968.00	15,468.00
		170	31.12.75		500.00	
Supreme Court	125	10.12.75	17,000.00	17,000.00		
	Deeds Registry	91	4.12.75		6,050.00	
92		4.12.75	4,440.00			
93		4.12.75	660.00			
Public Service Ministry	78	30.10.75	25,700.00	27,700.00		
	129	17.12.75	2,000.00			
President	87	19.11.75	2,000.00	2,614.00		
	102	4.12.75	614.00			
Public Service Commission	107	4.12.75	7,425.00	7,425.00		
			72		29. 9.75	10,000.00
Labour & Social Security	105	4.12.75	36,125.00	46,125.00		
	96	4.12.75	16,000.00			
Information	81	11.11.75	2,305.00	16,000.00		
	106	4.12.75	11,000.00			
Trade	136	30.12.75	738,720.00	752,592.00		
	137	30.12.75	567.00			
	Finance	73	25. 9.75		1,500.00	
		85	11.11.75		800,000.00	
		89	19.11.75		2,500.00	
Accountant General	138	19.12.75	1,000,000.00	2,106,100.00		
	88	11.11.75	2,000.00			
	158	31.12.75	60,000.00			
	159	31.12.75	40,000.00			
	160	31.12.75	200,000.00			

**STATEMENT OF OUTSTANDING ADVANCES  
FROM THE CONTINGENCIES FUND  
AS AT 31ST DECEMBER, 1975**

*Statement 6 (Cont'd)*

Ministry/Department	Warrant No.	Date of Warrant	Amount	Total Advances outstanding for each Ministry/ Department
Attorney General	82	11.11.75	22,005.00	
	83	11.11.75	2,700.00	
	84	11.11.75	5,000.00	29,705.00
Inland Revenue	133	18.12.75	4,000.00	4,000.00
Economic Development	80	11.11.75	60,000.00	
	135	19.12.75	22,000.00	
	140	31.12.75	525.00	82,525.00
Audit	94	4.12.75	2,000.00	
	95	4.12.75	1,000.00	
	142	31.12.75	5,000.00	8,000.00
Regional Development	101	4.12.75	49,590.00	49,590.00
Magistrates	123	10.12.75	20,000.00	
	124	10.12.75	2,500.00	22,500.00
Total				7,249,915.00

2. Issues from the Consolidated Fund  
Balance as at January 1, 1975  
Issues during 1975

6,376,000.00  
1,524,000.00  
7,900,000.00

**DEPOSITS FUND**  
**BALANCE SHEET AS AT 31ST DECEMBER, 1975**

ASSETS	NOTES	<i>Statement 7</i>	
		1975	1974
Cash and Bank Balances		—	22,825,128.76
Outstanding Advances	2	27,261,757.88	31,324,240.21
Due by General Account	3	46,921,533.87	31,727,769.23
		<u>74,183,291.75</u>	<u>85,877,138.20</u>
<b>LIABILITIES</b>			
Deposits	4	28,319,996.59	39,892,986.05
Deposits for Investments	5	405,497.05	8,837,163.27
Amount due to General Account		32,607,981.69	34,306,410.76
Amount due to Consolidated Fund —			
Revenue Receipts		6,529,599.84	5,040,578.12
Cash and Bank Balance	1	6,320,216.58	—
		<u>74,183,291.75</u>	<u>85,877,138.20</u>

The attached notes form an integral part of this Balance Sheet.

*V. O' D'Ornellas*  
*Accountant General*



**DEPOSITS FUND – NOTES ON ACCOUNTS**

*Statement 7 (Cont'd)*

<b>1.</b>	<b>Cash and Bank Balances</b>		
	Balance as per Accountant General		
	Cash Book Account No. 401	—	14,826,448.23 CR
	Balance on Accountant General Account 101	120,291.76	
	Balance on Royal Bank of Canada Account	4,542.08	
	Balance on Ministry of Communications		
	Account No. 198	<u>8,866,006.30</u>	<u>8,490,840.14 DR</u>
			6,334,603.09 CR
	Less: Imprest		<u>14,386.51</u>
			<u>6,320,216.58 CR</u>
<b>2.</b>	<b>Advances</b>		
	Personal		6,878,952.17 DR
	Other Governments and Administrations		1,424,984.55 DR
	Statutory Bodies		11,663,505.48 DR
	Miscellaneous		<u>7,294,315.68 DR</u>
			<u>27,261,757.88 DR</u>
<b>3.</b>	<b>Amounts due by General Account</b>		
	General Account Expenditure		27,103,194.73
	General Account Receipts		18,044,331.82
	Other Amounts due by General Account		<u>1,774,007.32</u>
			<u>46,921,533.87</u>
<b>4.</b>	<b>Deposits</b>		
	Other Governments and Administrations		1,723,051.26 DR
	Statutory Bodies		2,809,640.92 CR
	General		<u>27,233,416.93 CR</u>
			<u>28,319,996.59 CR</u>
<b>5.</b>	<b>Deposits for Investments</b>		
	Deposits made for Investments		27,465,659.95
	Less: Deposits Invested		<u>27,060,162.90</u>
			<u>405,497.05</u>

**STATEMENT OF OUTSTANDING DEPOSITS  
SUMMARY OF DEPOSITS AS AT 31ST DECEMBER, 1975**

<i>Statement 7A</i>		
TYPE OF DEPOSITS	CODE NO.	AMOUNT
Other Governments and Administrations	796-000-000	1,728,051.26 DR
Statutory Bodies	797-000-000	2,809,630.92 CR
Miscellaneous	798-000-000	27,233,416.93 CR
		28,319,996.59 CR
Deposits for Investment	794-000-000	27,465,659.95 CR
<i>Less</i>		
Deposits Invested	795-000-000	27,060,162.90 DR
		405,497.05 CR

*V. O. D'Ornellas  
Accountant General*

**STATEMENT OF OUTSTANDING ADVANCES  
SUMMARY OF ADVANCES OUTSTANDING  
AS AT 31ST DECEMBER, 1975**

<i>Statement 7B</i>		
Types of Advances	Code No.	Amount
Personal	781-000-000	4,291,377.73 DR
Motor Vehicles	782-000-000	2,697,422.08 DR
Bicycles	783-000-000	13,376.21 DR
Furniture	784-000-000	70,972.57 DR
Sundry Personal	785-000-000	194,696.42 CR
Other Governments and Administrations	786-000-000	1,424,984.55 DR
Statutory Bodies	787-000-000	11,663,505.48 DR
Miscellaneous	788-000-000	7,294,315.68 DR
		27,261,757.88 DR

*V. O. D'Ornellas  
Accountant General*

**GENERAL ACCOUNT  
BALANCE SHEET AS AT 31ST DECEMBER, 1975**

ASSETS	NOTES	<i>Statement B</i>	
		1975	1974
Cash and Bank Balance	1	295,857,264.68	275,046,738.13
Amount due by Deposit Fund		39,503,794.28	33,446,506.39
Disallowance Account		259.23	259.23
Erroneous Payment		5,535.75	5,535.75
Supplies Division — Works		617,634.86	750,203.16
Housing Fund		81,373.92	81,373.92
		336,065,862.72	309,330,616.58
<b>LIABILITIES</b>			
Current vote Account		29,304,986.24	( 13,976,598.10)
Capital Vote Account		( 26,873,780.48)	25,298,307.61
Due to Contingencies Fund		7,249,915.00	3,253,355.00
Due to Deposits Fund	2	37,492,480.94	27,587,548.63
Due to Consolidated Fund	3	288,892,261.02	267,168,003.44
		336,065,862.72	309,330,616.58

1. The attached notes form an integral part of this Balance Sheet
2. The figures in Brackets denote deductions.

*V. O' D'Ornellas*  
*Accountant General*

GENERAL ACCOUNT – NOTES ON ACCOUNTS

Statement B (Cont'd)

<b>1. Cash and Bank Balances</b>		
Cash Balance at Accountant General's Department		2,767,648.25 DR
Bank Balance on Accountant General's Account No. 405		289,247,236.81 DR
Bank Balance on Accountant General's Account No. 402		37,079,287.80 CR
Crown Agent's Balance on General Account		187,301.84 DR
Crown Agents' Special Account	101	315.11 CR
	103	1,812.72 CR
	104	19,927.19 DR
	105	13,174.29 DR
	—	70,110.50 DR
		<u>101,084.15 DR</u>
Sub-Treasuries	— North West District	267,969.64 DR
	— Lethem	99,322.43 DR
	— New York	108,686.22 CR
	— London	46,057.59 CR
		<u>212,548.26 DR</u>
Ministry of Works and Housing (Works)		18,483,311.59 DR
Ministry of Works and Housing (Housing)		588,570.62 DR
Ministry of Economic Development		336,769.35 DR
Ministry of Economic Development — World Fertility Survey		95,259.68 DR
Ministry of Agriculture		11,062,495.07 CR
Ministry of Health		4,000,570.58 DR
Ministry of Home Affairs — General		907,633.14 DR
Ministry of Home Affairs — Police		1,074,350.01 DR
Ministry of Education		11,998,648.40 DR
Ministry of National Development		172,816.64 DR
Ministry of Energy and Natural Resources		.50 DR
Office of the Prime Minister		10,993.86 DR
Ministry of Co-ops and National Mobilisation		443,056.59 DR
		<u>282,496,017.45 DR</u>
Add: Ministries Paymasters Account		10,852,346.58 DR
Imprest Account		2,508,900.65 DR
		<u>\$295,857,264.68 DR</u>
<b>2. Amount due to the Deposits Fund</b>		
Reimbursement of Expenditure by Deposits Fund		18,209,529.81
Deposits Fund Receipts		17,508,943.81
Other amounts due to Deposits Fund		1,774,007.32
		<u>37,492,480.94</u>
<b>3. Amounts due to Consolidated Fund</b>		
Other amounts due to Consolidated Fund		296,599,312.67
Less: Revenue Account		7,951,575.18
		<u>288,647,737.49</u>
Add: Inter-Ministries Clearance Account		244,523.53
		<u>288,892,261.02</u>

V. O. D'Ornellas  
Accountant General

**STATEMENTS OF ASSETS AND LIABILITIES  
AS AT 31ST DECEMBER, 1975**

ASSETS	NOTES	1975	1974
<b>CONSOLIDATED FUND</b>			
Contingencies Fund		7,900,000.00	6,376,000.00
Investments		655,369.37	655,369.37
Due by Accounting Officers	1	2,299,310.37	11,189,814.12
Due by Deposits Fund	2	749,723.34	750,022.52
Due by General Account	3	1,087,833.04	1,093,050.42
<b>CONTINGENCIES FUND</b>			
Outstanding Advances		7,249,915.00	3,253,355.00
<b>GENERAL ACCOUNT</b>			
Disallowance Account		259.23	259.23
Erroneous Payments		5,535.75	5,535.75
Supplies Division - Ministry of Works		617,634.86	750,203.16
Housing Fund		81,373.92	81,373.92
Due by Deposits Fund	4	6,895,812.59	-
<b>DEPOSITS FUND</b>			
Due by General Account	5	9,429,052.93	4,140,220.60
Outstanding Advances	6	27,261,757.88	31,324,240.21
		<u>64,233,578.28</u>	<u>59,619,444.30</u>
<b>LIABILITIES</b>			
<b>CASH</b>			
Consolidated Fund		415,690,608.49	
Deposits Fund	7	6,320,216.58	
Contingencies Fund		( 650,085.00)	
General Account	8	125,503,475.39	35,667,689.64
<b>CONSOLIDATED FUND</b>			
Surplus on Current Account	9	47,129,545.81	( 8,922,173.52)
Deficit on Capital Account	10	( 349,131,131.74)	( 129,461,401.39)
Outstanding Treasury Bills		192,851,247.59	94,004,959.57
Erroneous Payments		89,251.80	89,251.80
Advances from Joint Consolidated Fund		1,484,575.08	-
<b>CONTINGENCIES FUND</b>			
Issues from Consolidated Fund		7,900,000.00	6,376,000.00
<b>GENERAL ACCOUNT</b>			
Current Vote Account		29,304,986.24	( 13,976,598.10)
Capital Vote Account		( 26,873,780.48)	25,298,307.61
Due to Contingencies Fund		7,249,915.00	3,253,355.00

**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31ST DECEMBER, 1975**

*Statement 9 (Cont'd)*

	NOTES	1975	1974
<b>DEPOSITS FUND</b>			
Due to General Account			859,901.37
Deposits	11	28,319,996.59	39,892,986.05
Deposits for Investment	12	405,497.05	6,637,163.27
		<u>64,233,578.28</u>	<u>59,619,444.30</u>

(a) Figures in brackets denote deductions

(b) The attached notes form an integral part of this Balance Sheet

*V. O. D'Ornellas  
Accountant General*

**NOTES TO THE ACCOUNTS**

1.	See Note 2 of Consolidated Fund Balance Sheet	
2.	Consolidated Fund — Due by Deposits Fund	
	Due by Deposits Fund	7,279,323.18
	Less: Liability — Deposits Fund — Due to Consolidated Fund	6,529,599.84
		<u>749,723.34</u>
3.	Consolidated Fund — Due by General Account	
	Due by General Account	289,980,094.06
	(See note 1 of Consolidated Fund Balance Sheet)	
	Less: Liability — Due to Consolidated Fund (See note 3 of General Account Balance Sheet)	288,892,261.02
		<u>1,087,833.04</u>
4.	General Account — Due by Deposit Fund	
	Amount due by Deposits Fund	39,503,794.28
	Less: Liability — Deposits Fund — Due to General Account	32,607,981.69
		<u>6,895,812.59</u>
5.	Deposits Fund — Due by General Account	
	Amount due by General Account	46,921,533.87
	(See note 3 of Deposits Fund Balance Sheet)	
	Less: Liability — General Account — Due to Deposits Fund	37,492,480.94
		<u>9,429,052.93</u>
6.	See note 2 of Deposits Fund Balance Sheet	
7.	See note 1 of Deposits Fund Balance Sheet	
8.	See note 1 of General Account Balance Sheet	
9.	See note 3 of Consolidated Fund Balance Sheet	
10.	See note 4 of Consolidated Fund Balance Sheet	
11.	See note 4 of Deposits Fund Balance Sheet	
12.	See note 5 of Deposits Fund Balance Sheet	

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
<b>FUNDED DEBT:</b> (i) External Loans 3% Stock (1975/80)	Ordinance 11/1929 Inscribed Stock	10,319,860.80	9,425,576.46	7,566,884.91	Loan of £2,000,000 floated at 98 per cent on 24th July, 1929, for a term of 40 years. Converted on 1st August, 1949, and repayable on 1st February, 1980, with the option of redemption at par on or after 1st February, 1975, on giving three (3) months' notice. A Sinking Fund commenced on 1st February, 1950. Interest payable on 1st February and August.
3% Stock (1975/80)	-do-	464,393.70	-	-	Stock of £80,000 identical and additional to the above was issued in October, 1929 at 99½ percent. Conversion was effected along with the above issue.
5% Stock (1980/85)	Ordinance 56/1955	18,266,152.20	6,985,909.71	6,494,125.80	Loan of £3,540,000 floated at 96.105 percent on 30th April, 1956 for a period of 29 years with option of redemption at par on or after 15th March, 1980, on giving three (3) months' notice. A Sinking Fund commenced on 15th September. In addition a Supplementary Sinking Fund in respect of the loan raised under Ordinance 55/1955 commenced in 1956.
Supplementary Sinking Fund	-	-	1,082,020.32	987,101.06	
	Total External Loans	29,050,405.90	17,493,506.49	15,438,201.77	

STATEMENT OF PUBLIC DEPT AS AT 31 ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans 3½% Debentures (1976/86)	Ord. 5/1945	5,000,000.00	2,782,161.81	2,200,162.46	Issued at par on 1st January, 1946, for a period of 40 years with option of redemption at par on or after 1st January 1976. A Sinking Fund commenced on 1st January, 1946. Interest payable 1st January and 1st July.
4% Debentures 1st Issue (1966/86)	Ord. 17/1953	1,534,300.00	828,048.62	754,382.80	Issued at par on 31st December, 1956 for a period of 30 years with option of redemption at par on or after 1st January, 1966 or on giving 6 months' notice. A Sinking Fund commenced 1st January, 1959. Interest payable 1st January and 1st July.
5% Debentures 2nd Issue (1967/87)	Ord. 17/1953	1,313,750.00	619,816.04	568,589.72	A further issue at par was raised on 1st January, 1957, for a period of 30 years with option of redemption at par on or after 1st January, 1987 on giving 6 months' notice. A Sinking Fund commenced on 1st January, 1960. Interest payable 1st January and 1st July.
6% Debentures 1st Issue (1969/79)	Ord. 54/1956	3,600,000.00	2,035,604.15	2,101,966.60	Issued on 1st January, 1959 for a period of 20 years with option of redemption at par on or after 1st June, 1969, on giving 6 months' notice. Sinking Fund commenced on 1st June, 1962. Interest payable 1st June and 1st December.
5½% Debentures 2nd Issue (1969/79)	Ord. 54/1956	5,000,000.00	2,790,619.16	2,757,039.63	A further issue of 98 percent raised on 1st December, 1959 for a period of 20 years with option of redemption at par on or after 1st December, 1969 on giving 6 months' notice. Sinking Fund commenced on 1st December, 1969. Interest payable on 1st June and 1st December.



STATEMENT OF PUBLIC DEPT AS AT 31ST DECEMBER, 1975

Statement 19 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
5½% Debentures (1978/88)	Ord. 13/1968	300,000.00	124,185.23	113,320.43	Issued on 1st November, 1958 for a period of 30 years with option of redemption on or after 1st November, 1978, on giving 6 months' notice. Sinking Fund contribution commenced 1st November, 1961. Interest payable 1st May and 1st November.
6½% Debentures 1st Issue (1971/81)	Ord. 9/1960	2,500,000.00	1,102,959.05	1,094,100.10	Issued at par on 1st December, 1961, for a period of 20 years with option of redemption at par on or after 1st December, 1971 on giving 6 months' notice. Sinking Fund commenced on 1st December, 1961. Interest payable on 1st June and 1st December.
6½% Debentures 2nd Issue (1974/84)	Ord. 9/1960	2,000,000.00	890,630.36	887,945.03	A further issue at par on 1st August, 1964 for a period of 20 years with option of redemption at par on or after 1st August, 1974, on giving 6 months' notice. Sinking Fund commenced on 1st August, 1966. Interest payable 1st February and 1st August.
Treasury Savings Certificates (1969/72/76)	Ord. 22/1968	240,425.00	78,935.46	78,773.37	Issued in 1966 and redeemable on or after 3½ years at a premium of 10% on or after a period of 6½ years at a premium of 40% on or after a period of 10 years at a premium of 100%.
7% Debentures 1st Issue (1966)	Ord. 22/1966	805,850.00	184,908.30	184,908.30	Issued at par on 15th June, 1966 for a period of 20 years. Sinking Fund commenced 15th June, 1968. Interest payable on 15th June and 15th December.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures (1966) 2nd Issue	Ord. 22/1966	215,400.00	76,822.32	76,822.82	Issued at par on 15th September, 1966 for a period of 20 years. Sinking Fund commenced on 15th September, 1968. Interest payable on 15th March and 15th September.
7% Debentures 3rd Issue (1966)	Ord. 22/1966	22,850.00	7,506.56	7,506.56	Issued at par on 15th December, 1966 for a period of 20 years. Sinking Fund commenced on 15th December, 1968. Interest payable 15th June and 15th December.
7% Debentures 4th Issue (1977)	Ord. 22/1966	446,600.00	363,640.07	364,365.31	Issued at par on 1st July, 1967 for a period of 10 years. Sinking Fund commenced on 1st July, 1969. Interest payable 1st January and 1st July.
7% Debentures 5th Issue (1977)	Ord. 22/1966	447,250.00	337,606.84	338,521.50	Issued on 16th September, 1967 and redeemable at par on 16th September, 1977. Sinking Fund commenced on 16th September, 1969. Interest payable on 16th March and 16th September.
7% Debentures 6th Issue (1977)	Ord. 22/1966	266,750.00	235,269.14	234,133.62	Issued on 16th December, 1967 and redeemable at par on 16th December, 1977. Sinking Fund commenced on 16th December, 1969. Interest payable on 16th June and 16th December.
7% Debentures 7th Issue (1978)	Ord. 22/1966	2,850,500.00	913,544.60	902,912.60	Issued on 1st July, 1968 and redeemable at par on 1st July, 1978. Sinking Fund commenced on 1st July, 1970. Interest payable on 1st January and 1st July.

STATEMENT OF PUBLIC DEPT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loan	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 8th Issue (1978)	Ord. 22/1966	173,550.00	108,168.83	110,640.97	Issued on 16th September, 1968 and redeemable at par on 16th September, 1978. Sinking Fund commenced on 16th September, 1970. Interest payable on 16th March and 16th September.
7% Debentures 9th Issue (1978)	Ord. 22/1966	45,000.00	28,290.32	28,556.48	Issued on 1st October, 1968 and redeemable at par on 1st October, 1978. Sinking Fund commenced on 1st October, 1970. Interest payable on 1st April and 1st October.
7% Debentures 10th Issue (1978)	Ord. 22/1966	137,300.00	60,135.19	61,209.89	Issued on 16th December, 1968 and redeemable at par on 16th December, 1978. Sinking Fund commenced on 16th December, 1970. Interest payable on 16th June and 16th December.
7% Debentures 11th Issue (1979)	Ord. 22/1966	1,083,450.00	329,324.13	329,568.50	Issued on August 1, 1969 and redeemable at par 1st August, 1979. A Sinking Fund commenced on August 1, 1971. Interest payable on February 1 and August 1, of each year.
7% Debentures 12th Issue (1979)	Ord. 22/1966	887,050.00	273,396.00	273,957.34	Issued on October 1, 1969 and redeemable at par on October 1, 1979. A Sinking Fund commenced on October 1, 1971. Interest payable on April 1, and 1st October of each year.

STATEMENT OF PUBLIC DEPT AS AT 31 ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 13th Issue (1979)	—do—	1,691,850.00	526,817.68	527,567.78	Issued on 16th December, 1968 and redeemable at par on 16th December, 1979. A Sinking Fund commenced on October 1, 1971. Interest payable on 16th June and 16th December, of each year.
7% Debentures 14th Issue (1980)	Ord. 22/1968	3,953,200.00	961,194.33	964,756.88	Issued on 1st August, 1970 and redeemable at par on 1st August, 1980. A Sinking Fund commenced on 1st August, 1972. Interest payable on February 1st and 1st August of each year.
7% Debentures 15th Issue (1980)	—do—	5,911,900.00	1,587,311.31	1,668,224.69	Issued on 1st October, 1970 and redeemable at par on 1st October, 1980. A Sinking Fund commenced on 1st October, 1972. Interest payable on April 1 and October 1 of each year.
7% Debentures 16th Issue (1980)	—do—	685,600.00	282,898.47	285,770.84	Issued on 16th November, 1970 and redeemable at par on 16th November, 1980. Interest payable on May 16, and November 16, of each year. A Sinking Fund commenced on 16th November, 1972.
7% Debentures 17th Issue (1980)	—do—	4,068,650.00	1,430,237.84	1,408,629.12	Issued on 23rd December, 1970 and redeemable at par on 23rd December, 1980. A Sinking Fund commenced on 23rd December, 1972. Interest payable on June 23rd and December 23, of each year.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1973

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 18th Issue (1981)	Ord. 22/1966	2,734,500.00	806,808.82	798,865.42	Issued on 22nd February, 1971 and redeemable at par on 22nd February, 1981. Interest payable on 22nd February and 22nd August each year. A Sinking Fund commenced on 22nd February, 1973.
7% Debentures 19th Issue (1981)	— do —	2,826,750.00	980,789.22	984,866.87	Issued on 8th June, 1971 and redeemable at par on 8th June, 1981. Interest payable on 8th June and 8th December each year. A Sinking Fund commenced on 8th June, 1973.
7% Debentures 20th Issue (1981)	— do —	2,014,000.00	713,907.47	703,047.80	Issued on 6th July, 1971 and redeemable at par on 6th July, 1981. Interest payable on 6th July and 6th January each year. A Sinking Fund commenced on 6th July, 1973.
7% Debentures 21st Issue (1981)	— do —	4,570,150.00	1,311,842.98	1,309,803.52	Issued on 19th November, 1971 and redeemable at par on 9th November, 1981. Interest payable on 9th November and 9th May each year. A Sinking Fund commenced on 9th November, 1973.
7% Debentures 22nd Issue (1981)	— do —	1,576,700.00	445,120.77	449,577.77	Issued on 28th December, 1971 and redeemable at par on 28th December, 1981. Interest payable on 28th December and June each year. A Sinking Fund commenced on 28th December, 1973.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Fund		Remarks
			Lodger Value	Mark Value	
7% Debentures 23rd Issue (1982)	Ord. 22/1966	6,579,650.00	1,141,892.41	1,176,085.00	Issued on 29th March, 1972 and redeemable at par on 29th March, 1982. Interest payable on 29th March and 29th September each year. A Sinking Fund to commence on 29th March, 1974.
7% Debentures 24th Issue (1982)	Ord. 22/1966	5,206,000.00	890,513.47	878,541.64	Issued on 15th August, 1972 and redeemable at par 15th August, 1982. Interest payable on 15th February and 15th August each year. A Sinking Fund to commence on 15th August, 1974.
7% Debentures 25th Issue (1982)	Ord. 22/1966	3,214,600.00	531,586.87	531,280.00	Issued on 28th December, 1972 and redeemable at par on 28th December 1982. Interest payable on 28th June and 28th December each year. A Sinking Fund to commence on 28th December, 1974.
7% Debentures 1st Issue (1973)	Act. 11/1973	10,298,500.00	—	—	Issued on 9th July, 1973 and redeemable at par on 9th July, 1983. Interest payable on 9th July and 9th January each year. A Sinking Fund to commence on 9th July, 1975.
7% Debentures 2nd Issue (1975)	Act. 11/1973	3,283,200.00	—	—	Issued on 18th August, 1973 and redeemable at par on 18th August, 1983. Interest payable on 18th August and 18th February each year. A Sinking Fund to commence on 18th August, 1975.
7% Debentures 3rd Issue (1973)	Act. 11/1973	4,584,550.00	—	—	Issued on 1st October, 1973 and redeemable at par on 1st October, 1983. Interest payable on 1st October and 1st April each year. A Sinking Fund commenced on 1st October, 1975.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 4th Issue (1973)	Act 11/1973	8,263,000.00	—	—	Issued on 28th December, 1973 and redeemable at par on 28th December, 1982. Interest payable on 28th December and 28th June each year. A Sinking Fund to commence on 28th December, 1975.
7% Debentures 5th Issue (1984)	Act 11/1973	3,760,000.00	—	—	Issued on the 22nd February, 1974 and redeemable at par on the 22nd February, 1984. Interest payable on 22nd February and 22nd August each year. A Sinking Fund to commence 22nd February, 1976.
6 3/4% Debentures 6th Issue (1984)	Act 11/1973	9,062,050.00	—	—	Issued on the 24th January, 1974 and redeemable at par on the 24th December, 1984. Interest payable on 24th July and 24th January each year. A Sinking Fund to commence 24th January, 1976.
6 3/4% Debentures 7th Issue (1984)	Act 11/1973	4,650,000.00	—	—	Issued on 22nd March, 1974 and redeemable at par on the 22nd March, 1984. Interest payable on the 22nd March and 22nd September each year. A Sinking Fund to commence 22nd March, 1976.
7% Debentures 8th Issue (1984)	Act 11/1973	2,850,000.00	—	—	Issued on the 4th May, 1974 and redeemable at par on the 4th May, 1984. Interest payable on the 4th May and 4th November each year. A Sinking Fund to commence 4th May, 1976.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loan	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 9th Issue (1984)	Act 11/1973	1,500,000.00	—	—	Issued on the 24th August, 1974 and redeemable at par on 24th August, 1984. Interest payable on the 24th February and 24th August each year. A Sinking Fund to commence 24th August, 1976.
7% Debentures 10th Issue (1984)	— do —	2,869,900.00	—	—	Issued on the 30th June, 1974 and redeemable at par on the 30th June, 1984. Interest payable on 30th June and 30th December each year. A Sinking Fund to commence 30th June, 1976.
7% Debentures 11th Issue (1984)	— do —	4,421,000.00	—	—	Issued on 30th September, 1974 and redeemable at par on the 30th September, 1984. Interest payable on 30th September and 30th March each year. Sinking Fund to commence 30th September, 1976.
7% Debentures 12th Issue (1984)	— do —	2,746,650.00	—	—	Issued on the 31st December, 1974 and redeemable at par on the 30th June, 1984. Interest payable on the 30th June and 31st December each year. A Sinking Fund to commence 30th September, 1976.
7% Debentures 13th Issue (1984)	— do —	5,093,900.00	—	—	Issued on the 2nd May, 1975 and redeemable at par on 2nd May, 1985. Interest payable on the 2nd November and May each year. A Sinking Fund to commence not later than the 30th September, 1977.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 14th Issue (1985)	Act 11/1973	5,084,650.00	—	—	Issued on the 16th August, 1975 and redeemable at par on the 16th August, 1985. Interest payable on the 16th February and 16th August each year. A Sinking Fund to commence not later than 30th September, 1978.
7% Debentures 15th Issue (1985)	— do —	4,247,200.00	—	—	Issued on 16th October, 1975 and redeemable at par on the 16th October, 1985. Interest payable on the 16th October and 16th April each year. A Sinking Fund to commence not later than the 30th November, 1978.
7% Debentures 16th Issue (1985)	— do —	4,535,500.00	—	—	Issued on 31st December, 1975 and redeemable at par on the 31st December 1985. Interest payable on the 30th June and 31st December each year. A Sinking Fund to commence not later than 31st January, 1977.
8% Debentures Special Issue Guybau Pension Fund	— do —	100,000.00	—	—	Issued on the 4th day of December, 1975 for a term of 15 years. Interest payable on the 4th June and 4th December each year commencing 4th June, 1976 and ending on 4th day of December, 1990. A Sinking Fund to be provided for the redemption of this debenture.
<b>Funded Debt Total Internal Loan</b>		<b>140,232,675.00</b>	<b>25,639,312.31</b>	<b>24,876,412.22</b>	

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
UNFUNDED DEBT INTERNAL LOANS 7% Equated Annuity Debentures 1st Issue (1975)	Ord. 15/1965	5,178,150.00	5,178,150.00	—	Equated annuity debentures issued on 1st September, 1965; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st March and 1st September. The first instalment commenced on 15th March, 1966 and the final instalment on 1st September, 1975.
7% Equated Annuity Debentures — 2nd Issue (1975)	— do —	53,900.00	53,900.00	—	Equated Annuity debentures issued on 1st December, 1965, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st December and 1st June. The first instalment commenced 1st June, 1966 and the final instalment on 1st December, 1975.
7% Equated Annuity Debentures 1st Issue (1966)	Ord. 22/1966	5,799,900.00	1,807,828.83	3,992,071.17	Equated Annuity debentures issued on 15th June, 1966, redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th December and 15th June. The first instalment commenced on 15th December, 1966 and the final instalment will be paid on 15th June, 1986.
7% Equated Annuity Debentures 2nd Issue (1966)	Ord. 22/1966	527,550.00	152,831.24	374,718.76	Equated annuity debentures issued on 15th September, 1966, redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th March and 15th September. The first instalment commenced on 15th March, 1967 and the final instalment will be paid on 15th September, 1986.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 3rd Issue (1966)	Ord. 22, 1966	475,850.00	137,998.59	336,351.41	Equated Annuity debentures issued on 15th December, 1966, redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th June and 15th December. The first instalment commenced on 15th June, 1967 and the final instalment will be paid on 15th December, 1986.
7% Equated Annuity Debentures 4th Issue (1977)	— do —	550.00	408.26	141.64	Equated Annuity debentures issued on 1st July, 1967, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment commenced on 1st January, 1968 and the final instalment will be paid on 1st July, 1977.
7% Equated Annuity Debentures 5th Issue (1977)	— do —	118,600.00	88,073.06	80,584.94	Equated Annuity debentures issued on 16th September, 1967, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment commenced on 16th March, 1968 and the final instalment will be paid on 16th September, 1977.
7% Equated Annuity Debentures 6th Issue (1977)	— do —	1,230,000.00	912,450.89	317,449.11	Equated Annuity debentures issued on 16th December, 1967, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1968 and the final instalment will be paid on 16th December, 1977.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
8% Debentures (1977) Refinancing Rice Industry	Ord. 22/1966	6,300,000.00	5,040,000.00	1,260,000.00	Issued on 14th December, 1967 re-financing of the Rice Industry. Principal payable in half-yearly instalments of one twentieth of entire sum, together with interest due for the half year on the balance outstanding during that period.
Guyana Savings Bonds	-- do --	389,886.28	138,405.00	251,481.28	Issues \$38,475.00. Repayment \$16,100.00. Issued at monthly instalments commencing on 1st November, 1967, redeemable either 5 years after issued at a premium of 40% (equivalent to 7½% compound interest) or 9 years after issue at double the face value of the bond (equivalent to 7½% compound interest). In addition Government will purchase the bonds at prices prescribed in the prospectus.
7% Debentures Equated Annuity 7th Issue (1978)	-- do --	70,150.00	43,878.83	26,271.17	Equated Annuity debentures issued on 1st July, 1968, redeemable by means of half yearly instalments of principal and interest combined and payable on 1st July and 1st January. The first instalment was paid on 1st January, 1969 and the final instalment will be paid on 1st July, 1978.
7% Equated Annuity Debentures 8th Issue (1978)	-- do --	826,400.00	516,913.20	309,486.80	Equated Annuity debentures issued on 16th September, 1968, redeemable by means of half yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment was paid on 16th March, 1969 and the final instalment will be paid on 16th September, 1978.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 9th Issue (1976)	-- do --	72,250.00	45,162.37	27,087.63	Equated Annuity debentures issued on 1st October, 1968, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment was paid on 1st April, 1969 and the final instalment will be paid on 1st October, 1978.
7% Equated Annuity Debentures 10th Issue (1978)	22/1966	879,300.00	650,002.15	329,297.85	Equated Annuity debentures issued on 16th December, 1968, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1969 and the final instalment will be paid on 16th December, 1978.
7% Equated Annuity Debentures 11th Issue (1979)	-- do --	815,350.00	478,366.41	442,983.59	Equated Annuity debentures issued on 1st August, 1969, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st February and 1st August. The first instalment was paid on 1st February, 1970 and the final instalment will be paid on 1st August, 1979.
7% Equated Annuity Debentures 12th Issue (1979)	-- do --	375,300.00	237,974.86	275,325.12	Equated Annuity debentures issued on 1st October, 1969, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment was paid on 1st April, 1970 and the final instalment will be paid on 1st October, 1979.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 13th Issue (1978)	Ord. 22/1980	470,600.00	217,251.96	203,318.04	Equated Annuity Debentures issued on 16th December, 1969, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1970 and the final instalment will be paid on 16th December, 1979.
7% Equated Annuity Debentures 14th Issue (1980)	—do—	116,200.00	48,323.00	67,877.00	Equated Annuity debentures issued on 1st August, 1970, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st February and 1st August. The first instalment was paid on 1st February, 1971 and the final instalment will be paid on 1st August, 1980.
7% Equated Annuity Debentures 15th Issue (1980)	—do—	7,750.00	3,216.25	4,533.75	Equated Annuity Debentures issued on 1st October, 1970, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment was paid on 1st April, 1971 and the final instalment will be paid on 1st October, 1980.
7% Equated Annuity Debentures 16th Issue (1980)	—do—	84,250.00	84,963.71	48,286.28	Equated Annuity Debentures issued on 16th November, 1970, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th May and 16th November. The first instalment will be paid on 16th May, 1971 and the final instalment on 16th November, 1980.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 17th Issue (1966)	Ord. 22/1966	9,550.00	3,897.48	5,652.52	Equated Annuity Debentures issued on 23rd December, 1970, redeemable by means of half-yearly instalments of principal and interest combined and payable on 23rd June and 23rd December. The first instalment was paid on 23rd June, 1971 and the final instalment on 23rd December, 1980.
7% Equated Annuity Debentures 18th Issue (1981)	--do--	171,000.00	62,722.80	108,277.20	Equated Annuity Debentures issued on 8th June, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 8th June and 8th December. The first instalment was paid on 8th December, 1971 and the final instalment will be paid on 8th June, 1981.
7% Equated Annuity Debentures 20th Issue (1981)	--do--	82,500.00	26,416.50	56,083.50	Equated Annuity Debentures issued on 6th July, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 6th July and 6th January each year. The first instalment was paid on 6th July, 1972 and the final instalment will be paid on 6th July, 1981.
7% Equated Annuity Debentures 21st Issue (1981)	--do--	163,700.00	52,476.74	111,223.26	Equated Annuity Debentures issued on 9th November, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 9th May and 9th November each year. The first instalment was paid on 9th May, 1972 and the final instalment will be paid on 9th November, 1981.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 22nd Issue (1981)	Ord. 22/1966	8,450.00	2,705.69	5,744.31	Equated Annuity Debentures issued on 28th December, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 28th June and 28th December each year. The first instalment will be paid on 26th June, 1972 and final instalment will be paid on 28th December, 1981.
7% Equated Annuity Debentures 23rd Issue (1982)	-- do --	3,507,400.00	985,238.48	2,542,161.52	Equated Annuity Debentures issued on 29th March, 1972 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 29th March and 29th September. The first instalment was paid on 29th September 1972 and the final instalment will be paid on 29th March, 1982.
Royal Bank of Canada	-- do --	1,000,000.00	315,000.00	685,000.00	Equated Annuity Debentures issued on 1st July, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and July each year. The first instalment was paid on 1st January 1972 and the final instalment will be paid on 1st July, 1981.
7% Equated Annuity Debentures 24th Issue (1982)	-- do --	3,514,450.00	814,298.07	2,700,151.93	Equated Annuity Debentures issued on 15th August, 1972 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th August and February each year. The first instalment was paid on 15th February, 1973 and the final instalment will be paid on 15th August, 1982.



## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 25th Issue (1982)	Ord. 22/1966	1,345,900.00	311,845.03	1,034,054.97	Equated Annuity Debentures issued on 28th December, 1972 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 28th December and 28th June each year. The first instalment was paid on 28th June, 1973 and the final instalment will be paid on 28th December, 1982.
7% Equated Annuity Debentures 1st Issue (1983)	Act 11/1973	585,400.00	84,301.14	481,098.86	Equated Annuity Debentures issued 9th July, 1973 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 9th January and 9th July each year. The first instalment payable 9th January, 1974 and the final instalment on 9th July, 1983.
7% Special Issue Debentures Messrs. A. H. & L. Kussoon Limited	Ord. 22/1966	500,000.00	300,000.00	200,000.00	Agreement entered with A.H. & L. Kussoon Limited for \$500,000.00 loan special debentures, repayable in five equal yearly instalments commencing in 1973 and final instalment payable in 1977. Interest will be paid at the rate of 7% per annum on the reducing balance.
7% Equated Annuity Debentures 2nd Issue (1983)	Act 11/1973	5,725,100.00	1,002,861.51	5,723,238.49	Equated Annuity Debentures issued on 18th August, 1973 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 18th February and 18th August each year. The first instalment payable on 18th February, 1974 and the final instalment on 18th August, 1983.

**STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975**

*Statement 10 (Cont'd)*

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 3rd Issue (1983)	Act 11/1973	4,807,800.00	716,842.98	4,090,957.02	Equated Annuity Debentures issued on 1st October 1973 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October each year. The first instalment will be payable on 1st April, 1974 and the final instalment on 1st October, 1983.
7% Equated Annuity Debentures 4th Issue (1983)	Act 11/1978	226,000.00	33,696.60	192,303.40	Equated Annuity Debentures issued on 28th December, 1973 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 28th June and 28th December each year. The first instalment payable on 28th June, 1974 and the final instalment payable on 28th December, 1983.
4% Special Issue Guyana Wrexford Limited (1982)	Act 30/1974	186,166.00	54,649.80	127,516.20	Equated Annuity Debentures issued 16th October, 1972 and redeemable by means of ten yearly instalments of principal and interest combined and payable on 16th October each year. The first instalment was paid on 16th October, 1973 and the final instalment on 16th October, 1982.
7% Debentures Special Issue - Acquisition of Guyana Gajraj	Act 30/1974	1,117,400.00	—	1,117,400.00	Agreement entered with the Partners of R. B. Gajraj Ltd., for loan on Acquisition of their business. Special Issue debentures issued on 1st July, 1970 for a period of 20 years with interest payable at the rate of \$10.00 per \$100.00. Debentures each year with effect from 1981 - 1990. Withholding tax of not more than 25% per annum.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 5th Issue (1984)	Act II/1973	2,153,000.00	236,614.70	1,916,385.30	Equated Annuity Debentures issued on 22nd February, 1974 and redeemable by means of half-yearly instalments of Principal and Interest combined and payable on 22nd February and August each year. The first instalment payable on 22nd August, 1974 and the final instalment on 22nd February, 1984.
7% Equated Annuity Debentures 8th Issue (1984)	-do-	2,579,100.00	283,443.09	2,295,656.91	Equated Annuity Debentures issued on 4th May, 1974 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 4th May and November each year. First instalment payable 4th November, 1974 and the final instalment payable on 4th May, 1984.
7% Equated Annuity Debentures 10th Issue (1984)	-do-	1,427,800.00	156,915.22	1,270,884.78	Equated Annuity Debentures issued on 30th June, 1974 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th June and December each year. The first instalment payable on 30th December, 1974 and final instalment payable on 30th June, 1984.
7% Equated Annuity Debentures 11th Issue (1984)	-do-	1,323,650.00	95,802.80	1,228,847.20	Equated Annuity Debentures issued on 30th September, 1974 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th March and September each year. The first instalment payable on 30th March, 1975 and final instalment payable on 30th September, 1984.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures Special Issue -- Samkar Bros. Ltd.	Act 30/1974	470,000.00	—	470,000.00	Equated Annuity Debentures issued on the 16th June, 1975 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th June each year. First instalment to be paid on 30th June, 1976 and final payable on 30th June, 1985.
7% Equated Annuity Debentures 12th Issue	Act 11/1973	1,515,500.00	117,612.00	1,515,888.00	Equated Annuity Debentures issued on the 31st December, 1974 and redeemable by means of half-yearly instalments of principal and interest combined and payable on the 30th June and 31st December each year. The first instalment payable on the 30th June, 1975 and the final instalment payable on the 31st December, 1984.
7% Equated Annuity Debentures 13th Issue (1985)	— do —	3,385,400.00	118,073.16	3,217,326.84	Equated Annuity Debentures issued on 2nd May, 1975 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 2nd May and November each year. The first instalment was paid 2nd November, 1975 and the final instalment payable on 2nd May, 1985.
7% Equated Annuity Debentures 14th Issue (1985)	— do —	562,050.00	—	562,050.00	Equated Annuity Debentures issued on 16th August, 1975 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th February and August each year. First instalment was paid 16th February, 1976 and final instalment will be paid 16th August, 1985.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 15th Issue (1985)	— do —	2,129,300.00	—	2,129,300.00	Equated Annuity Debentures issued on the 16th October, 1975 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th April and October each year. The first instalment was paid on 16th April, 1976 and final instalment payable on 16th October, 1985.
7% Equated Annuity Debentures 16th Issue (1985)	— do —	1,830,100.00	—	1,830,100.00	Equated Annuity Debentures issued on 31st December, 1975 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th June and 31st December each year. First instalment payable on 30th June, 1976 and the final instalment payable 31st December, 1985.
Total Unfunded Internal		65,417,552.28	21,496,930.35	43,920,621.93	

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
<b>UNFUNDED DEBT</b> <b>EXTERNAL LOANS</b>					
Commonwealth Development and Welfare Loans Loan No. D 443 & A Purchase of Rice Mill	Ord. 22/1966	706,136.43	706,136.43	—	Principal of £135,850.00 and interest payable at the rate of 3½% per annum to be repaid annually in 20 Equated Annuities of £46,218.78 commencing 31.12.56 and ending 1.1.75.
Loan No. D537 — Rural Housing Development	— do —	675.58	631.46	44.12	Principal of £180.98 and interest payable at the rate of 3½% per annum to be paid in 20 Equated Annuities of £8.80 commencing 26.3.58 and ending 23.3.77.
United Kingdom Exchequer Loans	— do —	72,993,231.48	29,524,739.47	43,468,502.01	Raised by 32 issues totalling £14,148,167.00 during the period 1958-1968. Each issue is repayable by 25 Equated Annuities of Principal with interest varying from 5½% to 7½% per annum.
Commonwealth Development Corporation Loans Guyana Rice Development Co. Ltd. — Residual Debt.	— do —	565,734.73	299,487.50	266,247.23	Principal of £103,640 is repayable in 17 equal semi-annual instalments of £5,449 commencing 31.1.72 and ending 1.10.79.
Government of Guyana Sterling Debenture Bonds	— do —	2,296,468.85	1,561,394.82	734,774.03	Principal of £445,000.00 is repayable in 25 equal semi-annual instalments of £17,800.00 commencing 1.10.67 and ending 1.10.79.
Guyana Timbers Ltd.	— do —	386,994.75	254,900.55	132,094.20	Principal of £75,000.00 is repayable as follows: £86,600 by 25% of monthly receipts of Royalty payable to Government of Guyana Timbers Ltd., during the period 1.4.67 to 10.10.73. £38,400 by 12 equal semi-annual instalments of £3,200 commencing 1.4.74 and ending 1.10.79.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 19 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
United Kingdom Development Loans U.K./Guyana Loan 1965	Ord. 22/1965	2,146,530.88	471,617.60	1,674,913.28	Principal of £416,000 to be repaid as follows: £51,000.00 to be repaid semi-annually by graduated payments commencing 30.4.69 and ending 31.10.72. Balance of £365,000 to be repaid by 36 equal semi-annual instalments of £10,100.00 commencing 30.4.74 and ending 30.4.91 and a final instalment of £11,500 on 31.10.91.
U.K./Guyana (line) Loan 1967	— do —	1,289,982.50	280,700.19	1,009,282.31	Principal of £250,000 to be repaid as follows: £30,000 by graduated payments commencing 30.4.69 — 31.10.72. Balance of £220,000 to be repaid by 35 equal semi-annual instalments of £6,300 commencing 30.4.74 and ending 30.4.91 and a final instalment of £5,500 on 31.10.91.
U.K./Guyana Loan No. 1/67	— do —	584,580.59	133,000.18	550,580.41	Principal of £122,675.62 to be repaid as follows: £16,200 to be repaid semi-annually by graduated payments commencing 31.10.69 and ending 30.4.74. Balance of £116,479.82 to be repaid in 35 equal semi-annual instalments of £3,260 commencing 30.10.74 and ending 31.10.91 and a final instalment of £3,723.62 on 30.4.92.
U.K./Guyana Loan No. 1/1968	— do —	2,219,456.32	325,075.59	1,894,380.73	Principal of £430,133.08 to be repaid as follows: £52,500 to be repaid semi-annually by graduated payments commencing 30.11.70 — 31.5.75. Balance of £377,623.03 to be repaid in 35 equal semi-annual instalments of £10,500 commencing on 30.11.75 and ending 30.11.92 and a final instalment of £16,133.03 on 31.5.92.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
U.K./Guyana Loan No. 2/1968	Owl. 22/1966	5,739,149.68	847,054.10	4,892,095.58	Principal of £1,112,253.40 to be repaid as follows: £126,800 to be repaid semi-annually by graduated payments commencing 30.11.70 and ending 31.5.75. Balance of £985,453 to be repaid in 35 equal semi-annual instalments of £27,860 commencing on 30.11.75 and ending 30.11.92 and a final instalment of £27,853 on 31.5.93.
U.K./Guyana Loan Sea Defence Loan (1969)	—do—	14,127,968.16	1,573,778.65	12,554,189.51	Principal of £2,738,015.47 to be repaid as follows: £334,500 to be repaid semi-annually by graduated payments commencing 31.7.71 and ending 31.1.76. Balance of £2,403,515.47 to be repaid in 35 equal semi-annual instalments of £66,800 commencing on 31.7.76 and ending 31.7.93 and a final instalment of £65,515.47 on 31.1.94. Amount disbursed at 31.12.75 was £2,736,515.47.
U.K./Guyana Development Loan 1969/71	—do—	4,610,994.69	526,312.86	4,284,682.03	Principal of £932,376 to be repaid as follows: £114,000 to be repaid semi-annually by graduated payments commencing 31.1.72 and ending 31.7.76. Balance of £818,376 to be repaid in 35 equal semi-annual instalments of £22,750 commencing 31.1.77 and ending 31.1.94 and a final payment of £22,126 on 31.7.94.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
U.K. Guyana Development Loan 1971/72	Ord. 22/1966	2,089,771.65	—	2,089,771.65	Principal of £750,000 to be repaid in 41 equal semi-annual instalments of £17,900 commencing on 15.3.76 and ending 15.3.96 and a final instalment of £16,100 on 15.9.96. Amount of loan received at 31.12.75 was £406,000.00.
U.K. Guyana Compensation Loans 1966	— do —	336,731.70	20,119.80	346,611.90	Raised by seven issues totalling £71,073.00. Each issue is repayable in 18 equal semi-annual instalments. No interest is payable.
U.K. Guyana Electrification Loan 1973	— do —	11,858,215.73	—	11,858,215.73	Principal of £4,250,000.00 to be repaid in 41 equal semi-annual instalments of £101,200 commencing on 12.9.77 and ending 12.9.97 and a final payment of £100,800 on 12.3.98. Amount disbursed at 31.12.75 was £2,298,135.00. Interest to be paid at the rate of 3% per annum.
U.S.A.I.D. Loans Loan No. 504-I-001 Atkinson Field McKenzie Highway	— do —	19,104,073.83	—	19,104,073.83	Principal of US \$7,491,743.20 to be repaid in 60 equal semi-annual instalments of US\$122,815.46 commencing on 4.3.76 and ending 4.3.2006 and a final payment of US\$122,815.60 on 4.3.2006.
504-I-002 - Private Investment Fund	— do —	4,378,642.00	—	4,378,642.00	Principal of US\$1,717,114.51 to be repaid in 60 semi-annual instalments of US\$28,149.42 commencing on 27.3.77 and ending 27.9.2006 and a final payment of US\$28,149.31 on 27.3.2007.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
504-L-003 Private Feasibility Studies	Ord. 22/1966	4,080,000.00	—	4,080,000.00	Principal of US\$1,600,000 repayable semi-annually in 61 instalments as follows: Fifty-nine instalments of Principal and Interest of US\$25,664.14 commencing on 16.6.77 and ending on 16.12.2006. A final instalment of Principal and Interest of US\$37,643.76 due on 16.6.2007. Instalments calculated on an equated annuity basis with interest calculated at a rate of 2.5% P.A. due and payable on 23rd February and 23rd August each year. Amount of loan received at 31.12.75 was US \$1,600,000.00.
504-L-004 Corebryne West Dumbara Roads	— do —	18,237,380.64	—	18,237,380.64	Principal of US\$7,151,913.98 payable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of US\$114,627.91 due on 25.4.78. Fifty-nine instalments of Principal and Interest of US\$168,267.26 commencing on 25.10.78 and ending on 25.10.2007. Final instalment of Principal and Interest of US\$166,287.34 due on 25.4.2008. Instalments calculated on an equated annuity basis with interest at a rate of 2.5% per annum due and payable on 25th October and 25th April of each year.
504-L-005 Atkinson Airport Improvement	— do —	2,793,662.19	—	2,793,662.19	Principal of US\$1,095,553.80 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of US\$23,036.85 due on 23.8.78. Fifty-nine instalments of Principal and Interest of US\$25,775.73 commencing on 23.2.79 and ending on 23.2.2008. Final instalment of US\$25,776.21 due on 23.8.2008. Instalment calculated on an equated annuity basis with interest payable at a rate of 2.5% per annum. With interest payable on 23rd February and 23rd August each year.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Loan No. 504-L-006 Civil Works Project	22/1966	\$ 217,410.00	966,076.22	6,821,333.78	Principal of US\$2,433,200.00 repayable semi-annually in 61 instalments as follows: Fifty-nine instalments of Principal and Interest of US\$72,964.93 commencing on 30.9.73 and ending 30.9.98. Final instalment of US \$72,964.76 due on 30.9.98. Instalments calculated on an equated annuity basis with Interest payable at a rate of 3.5% per annum and repayable on 30th March and 30th September each year.
Loan No. 504-L-007 Water Supply Improvement Project	-- do --	6,630,000.00	--	6,630,000.00	Principal of US\$2,600,000.00 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of US\$54,571.72 due on 9.12.96 Fifty-nine equal instalments of Principal and Interest of US\$61,171.72 commencing on 9.6.79 and ending 9.6.2008. Final instalment of US \$61,171.69 due on 9.12.2008. Instalments calculated on an equated annuity basis with interest at a rate of 2.5% per annum due and payable on 9th June and 9th December each year.
Loan No. 504-L-007A Water Supply Improvement Project	-- do --	5,443,555.50	--	5,443,555.50	Principal of US\$2,400,000.00 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest US\$48,526.49 due on 9.12.76. Fifty-nine equal instalments of Principal and Interest of US\$60,326.49 commencing 9.6.79 and ending 9.6.2008. Final instalment of US\$60,326.88 due on 9.12.2008. Instalments calculated on an equated annuity basis with interest at the rate of 3% per annum due and payable on 9th June and 9th December each year. Amount of loan received at 31.12.75 was US\$2,134,531.61.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Loan No. 504-L-005 Rice Modernization Project	Ord. 22/1966	22,550,249.65	—	22,550,249.65	Loan Agreement of US\$12,900,000.00. The Principal is to be repaid in 61 approximately semi-annual instalments commencing 3½ years after the date of the first interest payment is due. The payment of Interest shall be due and payable 6 months after the date of the first disbursement at a rate of 2% per annum for 10 years following the first disbursement, then 3% per annum thereafter on the outstanding balance of principal. The amount disbursed at 31.12.75 was US\$8,843,285.16.
Loan No. 504-L-009 Feasibility Studies and Pre-Feasibility Investigation	— do —	4,587,887.69	—	4,587,887.69	Loan Agreement for US\$2,395,090.67 issued on 15th August, 1969. Repayable in 61 equal semi-annual instalments commencing 10 years after the date of the first disbursement. Interest is payable at a rate of 2% for the first disbursement, Interest is payable at a rate of 2% for the first disbursement, Interest is payable at a rate of 2% for the first 10 years and 3% thereafter. The amount of disbursement at 31.12.75 was US\$1,791,328.47.
Loan No. 504-L-010 Improvement of Georgetown Streets and approaches	— do —	2,442,975.60	—	2,442,975.60	Loan Agreement for US\$6,200,000.00 issued 9th October, 1971. Repayment in 61 equal semi-annual instalments 10 years after the date of the first disbursement. Rate of Interest will be 2% per annum for the first 10 years and 3% per annum thereafter. The amount disbursed at 31.12.75 was US\$3,029.65.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Loan No. 504.L-011 Improvement of New Amsterdam Streets and Approaches	Ord. 22/1968	441,204.79	—	441,204.79	Loan Agreement for US\$4,800,000.00 issued on the 14th September, 1972, repayable in 61 equal semi-annual instalments commencing 10 years after the date of the first disbursement. Rate of interest will be 2% per annum for the first 10 years and 3% thereafter. The amount of loan disbursed at 31.12.75 was US\$173,021.49.
PL480 Loan Agreement dated 17.4.68	— do —	726,911.98	191,293.36	535,618.63	Principal of US\$265,063.52 to be repaid in 19 equal instalments of US\$15,003.34 commencing 11.6.70 and ending 11.6.89. Interest payable at a rate of 2½% per annum.
PL480 Loan Agreement dated 14.10.70	— do —	737,401.14	116,431.77	620,969.37	Principal of US\$269,176.92 to be repaid in 18 equal instalments of US\$15,219.84 commencing on 28.5.72 and ending on 28.5.90. A final payment of US\$15,219.80 due on 28.5.91. Interest payable at a rate of 2% per annum through 1973 and 3% thereafter.
PL480 Loan Agreement dated 8.6.72	— do —	468,059.18	76,199.04	391,860.14	Principal of US\$1,352.62 to be repaid in 18 equal annual instalments of US\$9,660.66 commencing 21.9.72 and ending 21.9.90 and a final instalment of US\$9,660.74 due on 21.9.92. Interest payable at a rate of 6% per annum.
Aluminium Company of Canada	Act No. 2 of 1971	137,185,004.55	10,385,456.40	126,799,548.15	Demetara Bauxite Company Nationalised in 1971 — Act No. 2 of 1971. Compensation of US\$58,798,041 to be paid in 20 yearly instalments commencing 31.12.72 and ending 31.12.1991. Interest payable at a rate of 6% per annum.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Purchase of Properties (Mortgage) Purchase of Chancery (Washington)	Oct. 22/1966	353,500.00	163,890.32	213,609.68	Loan Agreement for US\$150,000.00. Repayment to be made in monthly instalments of Principal and interest of no less than US\$1,500.00 per month commencing 30.9.72 with no penalty for prepayment. Interest charged at a rate of 1 1/4% per annum over Barclays Bank International Limited Prime Rate in New York on the monthly reducing balance.
Purchase of Residence Canada	-- do --	340,316.68	68,403.66	251,913.02	Loan Agreement for C\$185,600.00 to be repaid by graduated payments commencing on 30.9.74 and ending 15.10.93.
Purchase of Residence Permanent Representative New York	-- do --	114,750.00	61,883.78	52,866.22	Loan Agreement for US\$45,000.00 repayable in 60 equal monthly instalments of Principal and interest of US\$896.37 commencing February 1, 1973 and ending January 31, 1978. Rate of interest payable is 7 1/4% per annum on the monthly reducing balance. Instalments calculated on equated annuity basis.
Purchase of property -- High Commission of London	-- do --	596,950.55	696,950.55	--	Loan Agreement for £135,000.00 Rate of Interest was 3 1/2% over the base lending rate of Barclays of Barclays Bank Limited due quarterly from date of mortgage. The principal sum and all other sums owed shall be repayable to the lender on demand made in writing.
Canadian Loans Purchase of two (2) New Caribou Aircraft	-- do --	6,017,324.01	--	6,017,324.01	Loan Agreement for Canadian \$2,400,000. Repayable free of interest in eighty semi-annual instalment of C\$30,000.00 commencing March 31, 1980 and ending September 30, 2019. Amount of loan disbursed at 31.12.75 was C\$2,397,617.26.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Electricity Corporation Project	Ord. 22/1966	9,487,347.29	—	9,487,347.29	Loan Agreement for Canadian \$5,200,000.00. Repayable free of interest in eighty semi-annual instalments of C\$65,000,000 commencing March, 31 1968 and ending September 30th 2028. Amount disbursed at 31.12.75 was C\$5,780,256.40.
Pure Water Distribution System Christiansburg, Wisimar and McKenzie Communities	— do —	804,420.10	—	804,420.10	Loan Agreement for Canadian \$2,315,000.00. Repayable free of interest in eighty semi-annual instalments of Canadian \$28,987.50 due on 31st March and 30th September each year commencing 31.3.81 and ending 30.9.2021. Amount disbursed at 31.12.75 was C\$320,523.10.
Control Surveys and Topographic Mapping Phase I	— do —	5,507,830.32	—	5,507,830.32	Loan Agreement for Canadian \$2,424,100.00. Repayable free of interest in eighty equal semi-annual instalments of C\$30,819.75 commencing on 31.8.77 and ending on 30.9.2016. Amount of loan received at 31.12.75 was C\$2,184,608.27.
Control Surveys Mapping Phase II	— do —	3,330,673.98	—	3,330,673.98	Loan Agreement for C\$1,370,000.00. Repayable free of interest in eighty equal semi-annual instalments of C\$17,125.00 commencing 30.9.76 and ending 31.3.2018. Amount of loan received at 31.12.75 was C\$1,937,075.23.
Purchase of Aircraft	— do —	1,136,621.14	—	1,136,621.14	Loan Agreement for C\$452,490.98. Repayable free of interest in seventy-nine equal semi-annual instalments of C\$5,656.14 commencing 30.9.78 and ending 30.9.2017 and a final instalment of C\$5,655.92 on 31.3.2018.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Aerial Mineral Resources Survey	Ord. 22/1966	1,545,411.56	—	1,545,411.56	Loan Agreement for C\$815,772.96. Repayable free of interest in seventy-nine equal semi-annual instalments of C\$7,697.16 commencing on 30.9.80 and ending 30.9.2020 and a final instalment of C\$7,697.32 on 31.3.21.
Purchase of Twin Otter Aircraft	— do —	2,696,046.88	—	2,696,046.88	Loan Agreement for C\$1,074,246.38. Repayable free of interest in eighty semi-annual instalments of C\$13,438.00 commencing on 1.2.82 and ending 1.2.2020. Amount of loan received as 31.12.75 was C\$1,074,296.38.
IBRD/IDA Loans 558 GUA — Sea Defence Project	Ord. 22/1966	11,962,487.45	783,286.07	11,179,201.38	Loan Agreement for US\$4,691,171.56. The principal is repayable semi-annually by graduated payments commencing 1.8.76 and ending 1.2.96.
139 GUA — Education Project	— do —	7,736,179.33	—	7,736,179.33	Loan Agreement for US\$3,033,403.66. The principal amount of credit withdrawn shall be repaid in semi-annual instalments payable on June 15 and December 15, commencing June 15, 1979 and ending December 15, 2018 each instalment to and including the instalment payable on December 15, 1988 to be 1/4 of 1% of such principal and thereafter 1 1/2% of such principal amount.



## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
221 GUA - Livestock Project	Ord. 22, 1966	814,540.45	—	814,540.45	Loan Agreement for US\$2,200,000. The principal amount of credit withdrawn shall be repaid in semi-annual instalments payable on April 1 and October 1, each year, commencing April 1, 1981 and ending October 1, 2020. Each instalment to include the instalment payable on October 1, 1990 to be 1/4 of 1% of such principal amount and thereafter to be 1/2% of such principal amount. Amount of loan received at 31.12.75 was US\$319,427.63.
585 GUA - Educacion Project	do	5,369,340.61	—	5,369,340.61	Loan Agreement for US\$2,900,000.00. The principal amount of loan is repaid semi-annually by 40 graduated payments commencing June 15, 1979 and ending December 15, 1998. Amount of loan received at 31.12.75 was US\$2,105,623.77.
801 GUA - Highway Project, West Democracia Roads	do	3,123,963.07	—	3,123,963.07	Loan Agreement for US\$4,400,000.00. Repayable in semi-annual instalments due on 1st April and 1st October each year commencing October 1, 1982 and ending April 1, 2022. Each instalment to include the instalment ending 1st April, 1992 to be 1/2% of such principal amount. Amount of loan received at 31.12.75 was US\$1,225,063.56.
1016 GUA - Tapakuma Irrigation Project	Act 5, 1973	529,443.44	—	529,443.44	Loan Agreement for US\$12,900,000.00. The principal amount of loan is repaid semi-annually by 48 graduated payments commencing December 15, 1980 and ending June 15, 2004. Amount of loan received at 31.12.75 was US\$207,624.88.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
644 GUA — Tapakurna Irrigation Project.	Act 5/1973	63,750.00	—	63,750.00	Loan Agreement for US\$1,000,000.00. The principal amount of the credit shall be repaid in semi-annual instalments payable on June 1 and December 1, commencing June 1, 1985 and ending December 1, 2024. Each instalment to be ½ of 1% of such principal amount. Amount of loan received at 31.12.75 was US\$25,000.
763 GUA — Second Sea Defence Project	Ord. 22/1966.	10,742,147.44	—	10,742,147.44	Loan Agreement for US\$6,400,000.00. The principal amount of loan is repaid semi-annually by 40 graduated payments commencing August 1, 1976 and ending February 1, 1983. Amount of loan received at 31.12.75 was US\$4,212,606.84.
875 GUA — Power Project	Act 5/1973	11,609,630.97	—	11,609,630.97	Loan Agreement for US\$6,000,000.00. The principal amount of loan is repaid semi-annually by 32 graduated payments commencing June 15, 1977 and ending December 15, 1992. Amount of loan received at 31.12.75 was US\$4,663,796.46.
Eurodollar Loan	— do —	31,875,000.00	8,469,922.92	23,405,077.08	Loan Agreement for US\$12,500,000.00. Repayable in 15 consecutive approximately equal semi-annual instalments of US\$833,333.34 commencing 30th June, 1974 and ending 30th June, 1981. Interest calculated at 2% per annum in excess of London Interbank offered rate to lending banks.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 16 (Contd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Eurodollar Loan	Act 3, 1973	38,250,000.00	—	38,250,000.00	Loan Agreement for US\$15 million repayable in nine consecutive approximately equal semi-annual instalments of US\$1,666,666.67 commencing on 16.1.78 and ending 16.1.82. Interest calculated at 3% per annum in excess of London Inter-Bank offered rate to lending Banks.
Eximbank	— do —	3,092,905.45	—	3,092,905.45	Loan Agreement for US\$1,845,000.00 repayable in seven (7) approximately equal semi-annual instalments of US\$263,574.00 commencing on 30.4.79 and ending on 30.4.82. Interest at 6 1/2% per annum on the amounts drawn and outstanding until 31.3.78 and 8 1/2% on amount thereafter. Amount of loan received at 31.12.75 was US\$1,212,904.10.
Eximbank	— do —	3,092,905.45	673,133.79	2,420,791.35	Loan Agreement for US\$1,845,000.00 repayable in seven (7) approximately equal semi-annual instalments of US\$263,574.00 commencing on 30.10.75 and US\$263,571.00 thereafter at 6 months intervals. Interest calculated at 3% over Bank prime rate on outstanding amount from time to time. Amount of loan received at 31.12.75 was US\$1,212,904.10.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
British Overseas Engineering and Credit Company Limited	Act 5, 1973	931,915.58	—	331,915.58	Credit Agreement with British Overseas Engineering and Credit Company Limited for £247,845.00. Promissory Notes were issued for loan received and are repayable by graduated payments with the first instalment due on 21.5.76 and thereafter at 6 months intervals with the final instalments due on 26.11.81. Amount of loan received at 31.12.75 was £64,323.00.
Millbank Technical Services	— do —	5,569,628.40	1,854,139.37	3,715,489.12	Loan Agreement for £1,079,400.00. Two hundred and ninety (290) Promissory Notes were issued for loan received. Each promissory note is repayable in ten equal instalments with the first instalment due on 30.11.73 and a final payment on 31.7.80.
Chinese Loan	— do —	5,004,080.86	—	5,004,080.86	Loan Agreement for £10,000,000.00. Repayable free of interest within a period of ten (10) years commencing 1st July, 1982 and ending 30th June, 1992 with export commodities. Each instalment shall be 10% of the unused amount of loan. Amount of loan received at 31.12.75 was £989,798.27.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Venezuela Loan	Act 5/1973	38,250,000.00	—	38,250,000.00	Loan Agreement for US\$15,000,000.00. Repayable free of interest in 30 semi-annual instalments of US\$500,000.00 commencing August 1, 1970 and ending August 1, 1995.
Hymac Credit Agreement	— do —	3,612,688.13	119,897.87	3,493,040.26	Loan Agreement for £705,947.00. Promissory Notes were issued for each shipment received. Each Promissory Note is repaid semi-annually by graduated payments with the first payment due on 24.9.75 and the final payment due on 31.10.80.
Societe Nationale Industrielle Aérospatiale (Purchase of 2 Helicopters)	— do —	1,986,334.70	198,837.47	1,787,701.23	Loan Agreement for FF 3,488,960.00. Repayable semi-annually in 10 equal instalments of FF 348,896.00 commencing 1.4.76 and ending on 1.4.80. Interest is calculated at a rate of 8% per annum on the reducing balance.
Avelling Harford Credit Agreement	— do —	2,264,755.19	—	2,264,755.19	Credit Agreement for £486,912.00 for supply of Machinery and Equipment. Promissory Notes were issued for each shipment received. Such Promissory Note is repaid by graduated payments with the first payment due on 18.2.76 and the final due on 19.12.80.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
German Democratic Republic	Act 5/1973	14,887,632.97	201,029.53	14,686,603.44	Credit Agreement for supply of Machinery and Equipment. Bills of Exchange were issued for each shipment received and repayable by graduated payments. The amount of loan received at 31.12.75 was US\$5,838,287.44.
Caterpillar Americas Company	-- do --	4,861,438.32	--	4,861,438.32	Credit Agreement for US\$1,905,445.40. Repayable semi-annually in ten (10) instalments of US\$190,634.64 commencing on 24.5.76 and ending on 24.11.80. Interest is calculated at the rate of 7% per annum on outstanding balance.
White Truck Group	-- do --	2,000,913.34	--	2,000,913.34	Credit Agreement for US\$784,671.90 for supply of machinery and equipment. Promissory Notes were issued for each shipment received. Each note is repayable by graduated payments. First payment due on 20.4.76 and a final payment due on 24.11.80.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1975

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Caribbean Development Bank					
1. Guyana Co-operative Mortgage Finance Bank No. 1-OR-GU	Act 5/1973	3,003,320.39	—	3,003,320.39	Loan is repayable by quarterly instalments commencing 31st May, 1977. Interest is calculated at a rate of 7½% to be paid quarterly on amounts withdrawn and outstanding.
2. Guyana Agricultural Co-op Development Bank No. 2-OR-GU	— do —	2,911,678.39	—	2,911,678.39	Loan is repayable in forty-eight (48) equal instalments of C\$125,000.00 commencing 28.2.78. Interest is payable quarterly on amount withdrawn and outstanding calculated at 7½% per annum.
Reynolds Guyana Mines (OPIC)	Act 2/71	25,500,000.00	—	25,500,000.00	Competition of Reynolds Nationalisation US\$10,000,000.00. Repayable yearly by graduated payments commencing January 2, 1976 and ending January 2, 1988. Interest calculated at a rate of 8.5% per annum.
Demerara Company Holdings Ltd.	Act 2/1971	9,901,234.88	—	9,901,234.88	Demerara Sugar Company Limited Compensation £1,918,870.00. Repayable in 10 annual graduated instalments of Principal and Interest combined. The first instalment due on 26.5.76 and the final payable on 26.5.85. Interest calculated at a rate of 8.5% per annum.
Total External Loans (Unfunded)		638,721,846.27	61,065,864.29	577,655,981.98	

**SUMMARY OF INTERNAL AND EXTERNAL LOANS**

Statement 10 (Cont'd)

(a)	UNFUNDED DEBT LOANS	Total Amount of Loans Received	Total Amount of Loans Repaid	Total Amount Outstanding	(b)	
					Total Amount Outstanding	Market Value
	External	638,721,846.27	61,065,864.29	577,655,981.98		
	Internal	65,417,552.28	21,496,930.35	43,920,621.93		
	<b>Total</b>	<u>704,139,398.55</u>	<u>82,562,794.64</u>	<u>621,576,603.91</u>		
					<b>Sinking Fund</b>	
					<b>Ledger Value</b>	<b>Market Value</b>
	External	29,050,405.90	17,493,506.49	11,556,899.41	15,438,201.17	
	Internal	140,232,675.00	25,639,312.31	114,593,362.69	24,876,412.22	
	<b>Total</b>	<u>169,283,080.90</u>	<u>43,132,818.80</u>	<u>129,146,725.38</u>	<u>40,314,613.39</u>	
(c)	<b>SHORT-TERM BORROWINGS</b>					
	<b>LOANS</b>					
	Treasury Bills					199,970,482.20
	Joint Consolidated Fund					2,112,950.93
	<b>Total</b>					<u>202,083,433.13</u>



TOTAL OF (a), (b) and (c) Statement 10 (Cont'd)

	Internal	External	Total
<b>LOANS</b>			
(a) Unfunded Debt	43,920,621.93	577,655,981.98	621,576,603.91
(b) Funded Debt	140,232,675.00	29,950,405.90	170,183,080.90
Sub-Total	<u>184,153,296.93</u>	<u>606,706,387.88</u>	<u>790,859,684.81</u>
(c) Short-Term Borrowing	199,970,482.20	2,112,950.33	202,083,432.53
Total	<u>384,123,779.13</u>	<u>608,819,338.81</u>	<u>992,943,117.94</u>

**SUMMARY OF EXTERNAL LOANS**

Foreign Currency	Amount	Guyana Dollar Equivalent
Amount outstanding and payable in US Dollars	US \$168,121,485.15	\$428,709,787.06
Amount outstanding and payable in Canadian dollars	Canadian \$ 12,262,965.96	\$ 30,776,488.30
Amount outstanding and payable in £ Sterling	£ 27,985,019.17	\$144,400,739.93
Amount outstanding and payable in F.F. French Franc	FF 3,140,164.00	\$ 1,787,701.23
Amount payable in Guyana Dollars		\$ 3,144,622.29
		<u>G\$608,819,338.81</u>

In addition

(a) The Crown Agents have certified that the sum of £15,585,11s.7d. (G\$80,420.50) British Guiana (Demerara Railway) Permanent Annuities and the sum of £49,824 (G\$257,088.36) British Guiana (Demerara Railway) 4% Perpetual Stock were registered in their books of Annuities and Stock as at 31st December, 1975. The Market Value of the Annuities and Stock were G\$482,523.00 and G\$56,559.44 respectively as at 31st December, 1975.

(b) Government has issued Promissory Notes to the undermentioned Financial Institutions:—

International Financial Institutions	Value of Promissory Notes Issued	
	Foreign Currency	Guyana Currency
1. International Bank for Reconstruction and Development	US\$ 1,214,368.83	\$8,096,540.53
2. International Development Association	US\$ 620,773.51	\$1,582,972.46
	<u>US\$ 1,835,142.34</u>	<u>\$4,679,612.99</u>

The amounts stated in Guyana Dollars in the columns for "Amount of Loans Received," "Amount Repaid," "Amount Outstanding" and "Value of Promissory Notes issued" are the equivalent in Guyana Dollars of the Foreign Currency amounts reflected in the Ledger converted at the mid-rates of exchange prevailing as at 31st December, 1975. The rates are as follows:—

US\$	\$2.55
Canadian \$	\$2.50971
£Sterling	\$5.15093
FF	\$0.56992

V. O. D'Ornelias  
Accountant General.

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

*Statement 11*

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
<b>1. Loans to Municipalities</b>								
Mayor and Town Council - Georgetown Sewerage	2,500,079.84	465,729.30	-	465,729.30	-	-	-	465,729.30
Mayor and Town Council - Georgetown	853,250.00	188,415.99	-	188,415.99	-	-	-	188,415.99
Mayor and Town Council - New Amsterdam - Improvement of Water Supply	93,612.00	73,720.91	-	73,720.91	1,988.23	-	1,988.23	71,732.68
Mayor and Town Council-Georgetown	419,067.08	419,067.08	-	419,067.08	-	-	-	419,067.08
<b>Total under Head 1</b>	<b>3,866,008.92</b>	<b>1,146,933.28</b>	<b>-</b>	<b>1,146,933.28</b>	<b>1,988.23</b>	<b>-</b>	<b>1,988.23</b>	<b>1,144,945.05</b>
<b>2. Loans to Public Institutions</b>								
Loans to Hindu Religious Society Y.M.C.A. - New Amsterdam	85,180.00	85,180.00	-	85,180.00	-	-	-	85,180.00
Co-op Training Institute	6,300.00	4,900.00	-	4,900.00	-	-	-	4,900.00
	6,000.00	6,000.00	-	6,000.00	-	-	-	6,000.00
<b>Total under Head 2</b>	<b>96,480.00</b>	<b>96,080.00</b>	<b>-</b>	<b>96,080.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,080.00</b>

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

*Statement II (Cont'd)*

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
3. Public Corporation and Boards								
Drainage and Irrigation Board - Mosquito Hall	35,000.00	7,294.80	-	7,294.80	-	-	-	7,294.80
East Demerara Water Conservancy - Land of Canaan Sluice	270,555.84	219,768.13	-	219,768.13	18,873.45	-	18,873.45	200,894.68
Guyana Marketing Corporation	1,102,108.00	1,102,108.00	-	1,102,108.00	-	-	-	1,102,108.00
Ministry of Economic Development for Guyana Marketing Corporation	310,400.00	400.00	-	400.00	-	-	-	400.00
Government Produce Depot - Georgetown	42,000.00	42,000.00	-	42,000.00	-	-	-	42,000.00
Government Produce Depot - New Amsterdam	5,000.00	5,000.00	-	5,000.00	-	-	-	5,000.00
Government Food Processing	75,000.00	75,000.00	-	75,000.00	-	-	-	75,000.00
Ham and Bacon Factory	25,000.00	25,000.00	-	25,000.00	-	-	-	25,000.00
Milk Pasteurisation Plant	20,000.00	20,000.00	-	20,000.00	-	-	-	20,000.00
Guyana Rice Corporation	2,927,280.94	2,927,280.94	-	2,927,280.94	-	-	-	2,927,280.94
Guyana Airways Corporation	930,000.00	930,000.00	-	930,000.00	-	-	-	930,000.00
Guyana Mortgage Finance Bank for Guyana Credit								

Statement II (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount written off during 1975	Total	Balance Outstanding at 31.12.75
Corporation	16,013,023.67	12,839,356.00	—	12,839,356.00	—	—	—	12,839,356.00
Guyana Electricity Corporation	9,901,157.67	9,901,157.67	—	9,901,157.67	—	—	—	9,901,157.67
Guyana Development Corporation	70,000.00	70,000.00	—	70,000.00	—	—	—	70,000.00
Guyana Farmers Development Corporation Limited	185,125.00	185,125.00	—	185,125.00	—	—	—	185,125.00
<b>Total under Head 3</b>	<b>31,911,656.12</b>	<b>28,349,490.54</b>	—	<b>28,349,490.54</b>	<b>18,873.46</b>	—	<b>18,873.46</b>	<b>28,330,617.09</b>
<b>4. Other Statutory Bodies</b>								
Central Housing and Planning Authority — Rural Housing Department in Kiscaculoo	37,108.44	5,660.34	—	5,660.34	—	—	—	5,660.34
Loans to Pomeroon Farmers	7,104.46	3,087.53	—	3,087.53	—	—	—	3,087.53
Fisheries Development Loans	17,857.32	37.07	—	37.07	—	—	—	37.07
Rice Growers and Food Production Loan	1,798,211.43	208,784.42	—	208,784.42	—	—	—	208,784.42
Loans for Construction of houses for settlers at Carr's Grove								
Vergemougen — Land Settlement	115,810.27	50,866.08	—	50,866.08	—	—	—	50,866.08
Proprietor — Mr. Elizabeth Ann Black III Cattle Pastures	6,199.67	6,199.67	—	6,199.67	—	—	—	6,199.67
Loans to Domestic for Canada	96,535.71	96,535.71	—	96,535.71	—	—	—	96,535.71
	24,273.50	2,087.53	—	2,087.53	—	—	—	2,087.53

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

*Statement II (Cont'd)*

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
Recruitment of Farm Workers	12,735.43	1,830.46	—	1,830.46	—	—	—	1,830.46
Mara Settlers — Purchase of Pure Grain Padi	1,250.00	247.18	—	247.18	—	—	—	247.18
Transport and Harbours Department	430,000.00	430,000.00	—	430,000.00	—	—	—	430,000.00
<b>Total under Head 4</b>	<b>2,547,091.23</b>	<b>805,835.99</b>	<b>—</b>	<b>805,835.99</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>805,835.99</b>
<b>5. Other Loans and Advances</b>								
Housing Loans to Public Officers (1)	480,000.00	100,264.44	—	100,264.44	—	—	—	100,264.44
Housing Loans to Public Officers (2)	300,000.00	300,000.00	—	300,000.00	—	—	—	300,000.00
<b>Total under Head 5</b>	<b>780,000.00</b>	<b>400,264.44</b>	<b>—</b>	<b>400,264.44</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>400,264.44</b>
<b>6. Local Authorities</b>								
Improvement of Drainage & Irrigation	49,723.18	24,491.27	—	24,491.27	2,000.00	—	2,000.00	22,491.27
Bloomfield, Whim	3,846.13	1,252.73	—	1,252.73	—	—	—	1,252.73
Letter Kenny/ Bloomfield	841.32	301.26	—	301.26	—	—	—	301.26
Whim	2,000.00	2,000.00	—	2,000.00	1,000.00	—	1,000.00	1,000.00
Bloomfield	1,950.00	195.00	—	195.00	—	—	—	195.00
Adventure	1,804.00	360.80	—	360.80	—	—	—	360.80
Suddie	2,705.00	59.51	—	59.51	—	—	—	59.51
Suddie	12,000.00	3,600.00	—	3,600.00	—	—	—	3,600.00
Barica	5,562.90	837.32	58,000.00	58,837.32	—	—	—	58,837.32
Barica L.A.								
Bel Air, West								

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
Coast Berberce	10,500.00	3,702.05	—	3,702.05	—	—	—	3,702.05
Bel Air Woodlands	3,000.00	2,000.00	36,000.00	38,000.00	—	—	—	38,000.00
Bel Air Woodlands	3,000.00	3,000.00	36,000.00	39,000.00	—	—	—	39,000.00
Beterverwagting/ Triumph	30,000.00	28,000.00	—	28,000.00	—	—	—	28,000.00
Beterverwagting/ Triumph	5,845.06	2,507.03	—	2,507.03	—	—	—	2,507.03
Pouderoyen	22,000.00	18,842.22	15,000.00	33,842.22	—	—	—	33,842.22
Reconditioning of North Kilen/Poud- eroyen Improvement Works	39,569.64	22,390.66	—	22,390.66	—	—	—	22,390.66
North Kilen/Pouderoyen	1,491.07	298.21	47,164.00	47,462.21	—	—	—	47,462.21
Pouderoyen	822.89	165.21	—	165.21	—	—	—	165.21
Buxton	72,000.00	19,570.88	—	19,570.88	—	—	—	19,570.88
Clonbrook	5,000.00	5,000.00	—	5,000.00	—	—	—	5,000.00
Mahaica/Unity	4,800.00	2,800.00	—	2,800.00	—	—	—	2,800.00
Mahaica/Unity	3,000.00	3,000.00	—	3,000.00	—	—	—	3,000.00
Craig	7,950.00	2,385.00	—	2,385.00	2,800.00	—	2,800.00	—
Craig	24,100.00	24,100.00	—	24,100.00	800.00	—	800.00	—
Bagotstown	1,652.09	330.40	—	330.40	—	—	—	330.40
No. 52-56 Berberce	8,987.73	8,987.73	—	8,987.73	—	—	—	8,987.73
Limalair	540.19	540.19	—	540.19	—	—	—	540.19
No. 51 Good Hope	4,820.00	4,820.00	—	4,820.00	—	—	—	4,820.00
Louisiana Phoenix	1,524.21	914.52	—	914.52	—	—	—	914.52
Essequibo Islands	—	—	—	—	—	—	—	—
Leguan Central	1,622.96	1,298.36	—	1,298.36	—	—	—	1,298.36
Leguan	17,254.37	15,808.37	30,000.00	45,808.37	—	—	—	45,808.37
Fyrlish	4,500.00	8.58	—	8.58	—	—	—	8.58

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

*Statement II (Cont'd)*

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
Gibraltar	1,886.78	632.84	—	632.84	—	—	—	632.84
Fyrish	2,083.60	47.27	—	47.27	—	—	—	47.27
Fyrish (Drainage and Irrigation)	7,386.50	6,170.52	—	6,170.52	—	—	—	6,170.52
Good Intent Sisters	6,450.00	1.29	—	1.29	—	—	—	1.29
Hopetown	9,600.00	2,880.00	—	2,880.00	—	—	—	2,880.00
Hopetown	4,000.00	1,714.28	—	1,714.28	—	—	—	1,714.28
Nansstrigheld Union	7,000.00	6,500.00	26,000.00	32,500.00	—	—	—	32,500.00
Good Ulope/Pomona	10,200.00	5,200.00	—	5,200.00	—	—	—	5,200.00
Kindgully	12,974.97	3,418.67	—	3,418.67	—	—	—	3,418.67
Tempe/Seafield	12,657.63	12,657.63	—	12,657.63	—	—	—	12,657.63
Kitty & Alexander Village	13,000.00	276.20	—	276.20	—	—	—	276.20
Lodge	30,322.09	6,529.37	—	6,529.37	—	—	—	6,529.37
Kitty & Alexander Village	5,000.00	1,469.31	—	1,469.31	—	—	—	1,469.31
Newtown	19,000.00	7,600.00	—	7,600.00	—	—	—	7,600.00
Agricola	3,665.52	2,199.30	—	2,199.30	—	—	—	2,199.30
Peters Hall	1,052.77	301.27	—	301.27	—	—	—	301.27
Lancaster/Manchester	19,588.60	16,658.81	—	16,658.81	—	—	—	16,658.81
Ulverston/Alness/ Sallion	1,388.33	516.75	—	516.75	—	—	—	516.75
Lamlair	8,700.00	5,658.85	—	5,658.85	—	—	—	5,658.85
Norney Kildonan	274.98	110.17	—	110.17	—	—	—	110.17
Lot 27	6,000.00	399.45	—	399.45	—	—	—	399.45
Bughlet Adventure	6,600.00	4,386.00	—	4,386.00	1,903.00	—	1,903.00	2,483.00
Friendship Berbiice	307.74	181.66	—	181.66	—	—	—	181.66
Lot 27	1,082.70	387.64	—	387.64	—	—	—	387.64
Lot 52-56 Berbiice	6,000.00	35.00	—	35.00	—	—	—	35.00
Nos. 47-48 Berbiice	2,019.23	268.20	—	268.20	—	—	—	268.20
Grand Hope	2,500.00	2,098.90	—	2,098.90	—	—	—	2,098.90
Nos. 78-79	13,850.00	2,978.50	—	2,978.50	—	—	—	2,978.50



STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
Malaisiony (Central)	20,700.00	8,246.16	—	8,246.16	1,000.00	—	1,000.00	7,246.16
Mozambique/Mabaruma	8,957.00	2,569.39	—	2,569.39	1,351.41	—	1,351.41	1,217.98
Hosoroto	63,533.00	6,944.49	—	6,944.49	3,000.00	—	3,000.00	3,944.49
Plaisance/Industry	10,928.31	7,646.31	—	7,646.31	4,166.66	—	4,166.66	7,646.31
Sparendaan	4,800.00	4,800.00	—	4,800.00	—	—	—	633.34
Plaisance	8,500.00	907.99	—	907.99	—	—	—	907.99
Good Hope	35,000.00	11,573.14	—	11,573.14	—	—	—	11,573.14
Queenstown	68,500.00	54,800.02	—	54,800.02	—	—	—	54,800.02
Rose Hall — Drainage	4,080.48	444.38	—	444.38	—	—	—	444.38
System	1,106.41	1,061.51	—	1,061.51	—	—	—	1,061.51
Rose Hall — Barbice	638.03	424.36	—	424.36	—	—	—	424.36
Cotton Tlew	6,000.00	4,800.00	—	4,800.00	—	—	—	4,800.00
Gezigt	5,500.00	3,000.00	—	3,000.00	—	—	—	3,000.00
D'Edward	17,873.00	12,423.30	—	12,423.30	—	—	—	12,423.30
D'Edward	9,268.00	8,468.00	—	8,468.00	2,000.00	—	2,000.00	6,468.00
La Retrait Village District	2,960.00	1,880.00	—	1,880.00	—	—	—	1,880.00
Bushlot, West	20,153.76	18,495.48	—	18,495.48	—	—	—	18,495.48
Coast Barbice	14,018.00	12,518.00	—	12,518.00	—	—	—	12,518.00
Woodley Park/Bath	6,946.46	3,589.30	—	3,589.30	—	—	—	3,589.30
Cumberland	368.97	73.76	—	73.76	—	—	—	73.76
Golden Grove	5,062.82	2,765.72	—	2,765.72	—	—	—	2,765.72
La Grange	21,949.29	21,949.29	—	21,949.29	—	—	—	21,949.29
bagotville	70,027.24	70,027.24	—	70,027.24	—	—	—	70,027.24
Nos. 67-74 Barbice	1,508.40	1,185.43	—	1,185.43	—	—	—	1,185.43
Nos. 67-68 Barbice	—	—	—	—	—	—	—	—
Recons. of Seawall	—	—	—	—	—	—	—	—
Sluice Nos. 58-59	—	—	—	—	—	—	—	—
Resignol	—	—	—	—	—	—	—	—
Temporary Loans to	—	—	—	—	—	—	—	—

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

		<i>Statement 11 (Cont'd)</i>						
Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
6. Local Author. (Cont'd)	25,577.85	18,592.15	—	18,592.15	—	—	—	18,592.15
Local Authority Improvement and Drainage Block	246,251.05	88,702.19	—	88,702.19	—	—	—	88,702.19
III Correntyne	19,987.15	19,987.15	—	19,987.15	—	—	—	19,987.15
Wainar/Christiansburg	7,000.00	5,000.00	—	5,000.00	5,000.00	—	5,000.00	NIL
Enmore/Hope	—	—	2,000.00	2,000.00	—	—	—	2,000.00
Enmore/Hope	—	—	—	—	—	—	—	—
Nouvella Flanders/	4,500.00	4,500.00	47,507.00	52,107.00	—	—	—	52,107.00
La Malouais	—	—	—	—	—	—	—	—
La Reconnaissance/	5,000.00	5,094.20	—	5,094.20	—	—	—	5,094.20
Mon Repose	87,434.38	88,876.88	—	88,876.88	—	—	—	88,876.88
Den Anstiel/Fellowship	81,484.38	82,988.71	45,778.00	78,771.71	—	—	—	78,771.71
Blankeburg/Hague	5,000.00	987.75	—	987.75	—	—	—	987.75
Mahacony West	—	—	—	—	—	—	—	—
Three Friends/	7,000.00	2,000.00	33,500.00	35,500.00	—	—	—	35,500.00
Walton Hall	7,000.00	2,000.00	—	2,000.00	—	—	—	2,000.00
Clelland/Blairmont	14,000.00	11,292.15	—	11,292.15	—	—	—	11,292.15
Stanleytown	4,833.12	969.46	—	969.46	—	—	—	969.46
Unity/Lancaster	—	—	—	—	—	—	—	—
D.C. East Demerara (Foulla/Buxton)	17,000.00	6,115.82	—	6,115.82	—	—	—	6,115.82
D.C. East Demerara (East Mahacony)	25,000.00	22,500.00	—	22,500.00	—	—	—	22,500.00
D.C. West Demerara (Toelugt Patentis)	15,000.00	15,000.00	—	15,000.00	5,000.00	—	5,000.00	10,000.00
Rush Lot/Adventure	16,000.00	16,000.00	—	16,000.00	—	—	—	16,000.00
Corriverton Town Council	25,000.00	22,500.00	25,000.00	47,500.00	—	—	—	47,500.00
Upper Correntyne	18,000.00	12,000.00	—	12,000.00	—	—	—	12,000.00
Mochu Arcadia	20,000.00	18,857.00	—	18,857.00	8,410.00	—	8,410.00	10,447.00
Wakeham District	—	—	—	—	—	—	—	—

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

*Statement 11 (Cont'd)*

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
<b>Local Author. (Cont'd)</b>								
Council	8,000.00	6,400.00	—	6,400.00	—	—	—	6,400.00
Parika Salem	24,000.00	24,000.00	—	24,000.00	—	—	—	24,000.00
Rising Sun/Eldorado	—	—	600.00	600.00	—	—	—	600.00
Rising Sun/Edlorado	—	—	700.00	700.00	—	—	—	700.00
Hogstye/Lancaster	—	—	—	—	—	—	—	—
D. Council	—	—	3,177.00	3,177.00	400.00	—	400.00	2,777.00
Riverstown Annandale	—	—	36,000.00	36,000.00	—	—	—	36,000.00
Herstellling/Grove	—	—	27,300.00	27,300.00	—	—	—	27,300.00
Craig/Caledonia	—	—	38,470.00	38,470.00	397.50	—	397.50	38,073.50
Coverden/Soesdyke	—	—	34,907.20	34,907.20	—	—	—	34,907.20
<b>Total under Head 6</b>	<b>1,550,883.13</b>	<b>913,016.35</b>	<b>542,203.20</b>	<b>1,455,219.55</b>	<b>39,228.57</b>	<b>—</b>	<b>39,228.57</b>	<b>1,415,991.98</b>
<b>7. Co-operative Societies</b>								
Parika Pig Reaters	4,000.00	4,000.00	—	4,000.00	—	—	—	4,000.00
Co-op Society Ltd.	—	—	—	—	—	—	—	—
Essequibo Pig Reaters	4,500.00	4,500.00	—	4,500.00	—	—	—	4,500.00
Co-op Association Ltd.	—	—	—	—	—	—	—	—
Printing & Publishing Works Co-op Society Limited	16,500.00	16,500.00	—	16,500.00	—	—	—	16,500.00
Aiki Chartered Co-op Land Society Ltd.	10,000.00	10,000.00	—	10,000.00	—	—	—	10,000.00
Lebikuri Rice Mill Co-op Land Soc. Ltd.	56,148.37	56,148.37	—	56,148.37	—	—	—	56,148.37

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Statement 11 (Cont'd)	
							Total	Balance Outstanding at 31.12.75
7. Co-op Soc. (Cont'd)								
Mibicuri Rice Mill Co-op Society Ltd.	89,942.82	89,942.82	—	89,942.82	—	—	—	89,942.82
Johanna/Yakusari Rice Mill Co-op Society Limited	60,340.62	60,340.62	—	60,340.62	—	—	—	60,340.62
Hyde Park Pig Rearing Co-op Society Ltd.	5,000.00	5,000.00	—	5,000.00	—	—	—	5,000.00
Five Star Transport Co-op Soc. Ltd.	5,700.00	5,700.00	—	5,700.00	—	—	—	5,700.00
Garment Manufacturing Co-op Soc. Limited	8,625.00	8,625.00	—	8,625.00	—	—	—	8,625.00
Akam Transport Co-op Service Ltd.	6,000.00	6,000.00	—	6,000.00	—	—	—	6,000.00
Joppa Farm Pig Rearing Co-op Society Ltd.	2,865.00	2,865.00	—	2,865.00	—	—	—	2,865.00
Supply/La Route Mere Producers Co-op Society Ltd.	2,915.00	2,915.00	—	2,915.00	—	—	—	2,915.00
Cane Grow Rice Mill Co-op Soc. Ltd.	3,600.00	3,600.00	—	3,600.00	—	—	—	3,600.00
Georgetown Taxi Co-op Limited	5,272.00	5,272.00	—	5,272.00	—	—	—	5,272.00
Guyana Garment Factory Co-op Society Ltd.	4,000.00	4,000.00	—	4,000.00	—	—	—	4,000.00
Organisers Co-op Society Ltd.	550.00	550.00	—	550.00	—	—	—	550.00
Construction Co-op Society Ltd.	15,000.00	15,000.00	—	15,000.00	—	—	—	15,000.00
(Guy. Wholesale) Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	20,000.00	20,000.00	—	20,000.00	—	—	—	20,000.00

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

*Statement 11 (Contd.)*

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	50,000.00	50,000.00	—	50,000.00	—	—	—	50,000.00
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	7,500.00	7,500.00	—	7,500.00	—	—	—	7,500.00
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	28,490.80	28,490.80	—	28,490.80	—	—	—	28,490.80
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	31,226.04	31,226.04	—	31,226.04	—	—	—	31,226.04
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	82,744.92	82,744.92	—	82,744.92	—	—	—	82,744.92
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	19,000.00	19,000.00	—	19,000.00	—	—	—	19,000.00
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	56,511.24	56,511.24	—	56,511.24	—	—	—	56,511.24
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	17,901.63	17,901.63	—	17,901.63	—	—	—	17,901.63
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	32,946.09	32,946.09	—	32,946.09	—	—	—	32,946.09
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	6,500.00	6,500.00	—	6,500.00	—	—	—	6,500.00
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	8,000.00	8,000.00	—	8,000.00	—	—	—	8,000.00
Guyana Co-op Credit Society Ltd. (Maharany Transport)	6,150.00	6,150.00	—	6,150.00	—	—	—	6,150.00
Guyana Co-op Credit Society Ltd. (Maharany Transport)	5,000.00	5,000.00	—	5,000.00	—	—	—	5,000.00

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
7. Guyana Co-op Credit Society Ltd. (Guyana Wholesale)	250,000.00	250,000.00	—	250,000.00	—	—	—	250,000.00
Guyana Co-op Credit Society (G.D.F. Poultry Farm)	10,000.00	10,000.00	—	10,000.00	—	—	—	10,000.00
Guyana Co-op Credit Society (Bel Air Pig Rearing Co-op)	28,000.00	28,000.00	—	28,000.00	—	—	—	28,000.00
Guyana Co-op Credit Society (Rising Sun Project Consumers Ltd.)	3,750.00	3,750.00	—	3,750.00	—	—	—	3,750.00
Guyana Co-op Credit Society (Hutho Co-op Group)	9,470.00	9,470.00	—	9,470.00	—	—	—	9,470.00
Guyana Co-op Credit Society (Alry Hall Consumers' Co-op)	3,500.00	3,500.00	—	3,500.00	—	—	—	3,500.00
Guyana Co-op Credit Society (Hutho Co-op Society Ltd.)	4,350.00	4,350.00	—	4,350.00	—	—	—	4,350.00
Guyana Co-op Credit Society (Honey Producers Co-op Society Ltd.)	3,000.00	3,000.00	—	3,000.00	—	—	—	3,000.00
Guyana Co-op Credit Society (E. Dem. Prod. Co-op Soc.)	20,000.00	20,000.00	—	20,000.00	—	—	—	20,000.00
Guyana Co-op Credit Society (Hubabu Co-op Society)	3,000.00	3,000.00	—	3,000.00	—	—	—	3,000.00
Guyana Co-op Credit Society (Hutho Co-op Society Ltd.)	629.29	629.29	—	629.29	—	—	—	629.29
Guyana Co-op Credit Society (National Consumers Co-op Society)	25,000.00	25,000.00	—	25,000.00	—	—	—	25,000.00
Markenbun Co-op Housing Society	28,806.19	27,044.19	—	27,044.19	—	—	—	27,044.19

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

*Statement II (Cont'd)*

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
7. Guyana Co-op Credit Society for Hubibu Co-op	-	-	19,500.00	19,500.00	-	-	-	19,500.00
Guyana Co-op Credit Society (Linden Transport)	-	-	50,000.00	50,000.00	-	-	-	50,000.00
Guyana Co-op Credit Society (Grove Co-op)	-	-	20,000.00	20,000.00	-	-	-	20,000.00
Guyana Co-op Credit Society (Queenstown Pioneer)	-	-	80,000.00	80,000.00	-	-	-	80,000.00
Guyana Co-op Credit Society (Ma Retraite Marketing)	-	-	2,745.00	2,745.00	-	-	-	2,745.00
Guyana Co-op Credit Society (Lamron Agri. Co-op)	-	-	46,000.00	46,000.00	-	-	-	46,000.00
Guyana Co-op Credit Society (Kay's Co-op)	-	-	25,000.00	25,000.00	-	-	-	25,000.00
Guyana Co-op Credit Society for Guyana Consumers Co-op	-	-	150,000.00	150,000.00	-	-	-	150,000.00
Guyana Co-op Credit Society for East Coast Prod. Co-op	-	-	10,000.00	10,000.00	-	-	-	10,000.00
Guyana Co-op Credit Society for Ebecca Transport	-	-	25,000.00	25,000.00	-	-	-	25,000.00
Guyana Co-op Credit Society (Cane Farming Federation)	-	-	10,000.00	10,000.00	-	-	-	10,000.00
Guyana Co-op Credit Society (Claybrick Co-op Society)	-	-	30,000.00	30,000.00	-	-	-	30,000.00

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1975**

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
7. Guyana Co-op Credit Society (Blairmont Multiplying Swine Co-op Society)	—	—	10,000.00	10,000.00	—	—	—	10,000.00
Guyana Co-op Credit Society	—	—	25,280.00	25,280.00	—	—	—	25,280.00
Guyana Co-op Credit Society	—	—	10,224.00	10,224.00	—	—	—	10,224.00
Guyana Co-op Credit Society	—	—	135,000.00	135,000.00	—	—	—	135,000.00
Guyana Co-op Credit Society	—	—	600,000.00	600,000.00	—	—	—	600,000.00
<b>Total under Head 7</b>	<b>1,061,929.61</b>	<b>1,060,167.61</b>	<b>1,248,749.00</b>	<b>2,308,916.61</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,308,916.61</b>
8. Loans to Students —								
a) University Students	580,000.01	523,399.34	146,608.86	350,007.70	82,630.80	—	82,630.80	587,376.90
b) Teachers	—	705,583.64	707,669.00	1,413,252.64	117,814.53	75,000.00	192,814.53	1,220,438.11
<b>Total under Head 8</b>	<b>580,000.01</b>	<b>1,228,982.98</b>	<b>854,277.86</b>	<b>1,763,260.34</b>	<b>200,445.33</b>	<b>75,000.00</b>	<b>275,445.33</b>	<b>1,807,815.01</b>
9. Loans for Motor Vehicles — Hire Purchase								
	637,027.10	452,151.54	16,732.00	478,913.54	147,275.68	—	147,275.68	331,637.86
<b>Total under Head 9</b>	<b>637,027.10</b>	<b>462,151.54</b>	<b>16,732.00</b>	<b>478,913.54</b>	<b>147,275.68</b>	<b>—</b>	<b>147,275.68</b>	<b>331,637.86</b>
10. Loans to Minors Scheme								
	—	88,913.63	29,532.90	99,446.53	2,876.43	—	2,876.43	96,570.10
<b>Total under Head 10</b>	<b>—</b>	<b>69,913.63</b>	<b>29,532.90</b>	<b>99,446.53</b>	<b>2,876.43</b>	<b>—</b>	<b>2,876.43</b>	<b>96,570.10</b>



**SUMMARY TOTALS**  
**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND**  
**FOR YEAR ENDED 1975**

*Statement II (Cont'd)*

Loans made to	Loans made	Amount Outstanding at 1.1.75	Loans made during 1975	Total	Amount Repaid during 1975	Amount Written off during 1975	Total	Balance Outstanding at 31.12.75
1. Loans to Municipalities	3,666,006.92	1,146,933.28	—	1,146,933.28	1,988.23	—	1,988.23	1,144,945.05
2. Loans to Public Institutions:	56,480.00	96,080.00	—	96,080.00	—	—	—	96,080.00
3. Loans to Public Corporations and Boards	31,911,636.12	28,319,490.54	—	28,319,490.54	18,873.45	—	18,873.45	28,330,617.09
4. Loans to Other Statutory Bodies	2,547,091.28	805,335.99	—	805,335.99	—	—	—	805,335.99
5. Other Loans and Advances	780,000.00	400,264.44	—	400,264.44	—	—	—	400,264.44
6. Loans to Local Authorities	1,550,882.13	913,016.25	542,203.20	1,455,219.55	39,228.57	—	39,228.57	1,415,990.98
7. Loans to Co-op Societies	1,051,929.61	1,060,167.61	1,248,749.00	2,308,916.61	—	—	—	2,308,916.61
8. Loans to Students								
a) University Students	580,000.01	523,399.34	146,608.46	670,007.70	82,630.80	—	82,630.80	587,376.90
b) Teachers	—	705,583.84	707,689.00	1,413,252.84	117,814.53	75,000.00	192,814.53	1,220,438.31
9. Loans for Motor Vehicles — Hire Purchase	697,027.10	462,181.54	16,732.00	478,913.54	147,275.66	—	147,275.66	331,637.88
10. Loans to Miners Scheme	—	69,913.83	29,532.90	99,446.73	2,878.43	—	2,878.43	96,570.10
<b>Total</b>	<b>43,091,076.12</b>	<b>34,532,366.36</b>	<b>2,691,494.46</b>	<b>37,223,860.82</b>	<b>410,657.69</b>	<b>75,000.00</b>	<b>485,687.69</b>	<b>36,738,173.13</b>

**STATEMENT OF LOANS OR CREDITS  
GUARANTEED BY THE GOVERNMENT AS AT 75-12-31**

*Statement 12*

Particulars	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 75-12-31 G\$
1. Guyana Telecoms. Corporation	Midland Bank U.K.	Public Corp. & Co. Act. 1971	£ 3,225,785.64	14,929,816.00
2. Guyana Telecoms. Corporation	Royal Bank of Canada	Public Corp. & Co. Act. 1971	G 4,750,000.00	4,750,000.00
3. Guyana Electricity Corporation	Barclays Bank International	Public Corp. & Co. Act. 1971	G12,700,000.00	11,200,000.00
4. Guyana Gajraj Limited	Barclays Bank International	Public Corp. & Co. Act. 1971	400,000.00	27,548.00
5. Guyana Gajraj Limited	Royal Bank of Canada	Public Corp. & Co. Act. 1971	G 1,575,000.00	1,178,008.00
6. Guyana Gajraj Limited	Barclays Bank International	Public Corp. & Co. Act. 1971	G 750,000.00	629,166.00
7. Guyana Timbers Limited	Barclays Bank International	Public Corp. & Co. Act. 1971	1,500,000.00	1,282,500.00
8. Guyana Timbers Limited	Guyana National Co-operative Bank	Public Corp. & Co. Act. 1971	G 700,000.00	465,097.00
9. Guyana Marketing Corporation	Royal Bank of Canada	Public Corp. & Co. Act. 1971	G 675,000.00	675,000.00
10. Guyana Wrefords Limited	Royal Bank of Canada	Public Corp. & Co. Act. 1971	G 625,000.00	625,000.00
11. Small Industries Corporation	Chase Manhattan Bank	Public Corp. & Co. Act. 1971	G 233,000.00	233,000.00
12. Guyana Printers Limited	Guyana National Co-op Bank	Public Corp. & Co. Act. 1971	G 1,000,000.00	897,815.00
13. Guyana Printers Limited	Colonial Life Ins. Co. Ltd.	Public Corp. & Co. Act. 1971	G 300,000.00	300,000.00
14. Guyana Transport Services Ltd.	Guyana National Co-op Bank	Public Corp. & Co. Act. 1971	G 500,000.00	644,907.00
15. Guyana National Trading Corp.	Royal Bank of Canada	Public Corp. & Co. Act. 1971	G 1,000,000.00	1,000,000.00
16. Guyana Food Processors Limited	Guyana & Trinidad Mutual Life Insurance Co. Ltd.	Public Corp. & Co. Act. 1971	G 150,000.00	150,000.00
17. Guyana Food Processors Limited	Guyana & Trinidad Mutual Life Insurance Co. Ltd.	Public Corp. & Co. Act. 1971	G 350,000.00	350,000.00
18. Guyana Food Processors Limited	Demerara Mutual Life Insurance Co. Limited	Public Corp. & Co. Act. 1971	G 250,000.00	250,000.00
19. Guyana Food Processors Ltd.	American Life Insur. Co. Ltd.	Public Corp. & Co. Act. 1971	G 350,000.00	350,000.00

**STATEMENT OF LOANS OR CREDITS  
GUARANTEED BY THE GOVERNMENT AS AT 75-12-31**

*Statement 12 (Cont'd)*

Particulars	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 75-12-31 G\$
20. Guyana Rice Board	Barclays Bank International	Public Corp. & Co. Act. 1971	G15,000,000.00	15,082,093.00
21. Berbice Mining Enterprise Ltd.	G.N.C.B.	Public Corp. & Co. Act. 1971	G 800,000.00	800,000.00
22. Guyana Food Processors Limited	First Generation Life Insurance Company	Public Corp. & Co. Act. 1971	G 200,000.00	10,000.00
23. Diamond Liquors Ltd.	Barclays Bank International	Public Corp. & Co. Act. 1971	G 920,000.00	994,918.00
24. Guyana Printers Limited	Royal Bank of Canada	Public Corp. & Co. Act. 1971	G 384,200.00	384,200.00
25. Guyana Transport Services Ltd.	American Life Insurance Co.	Public Corp. & Co. Act. 1971	G 250,000.00	75,000.00
26. New Amsterdam Town Council	Bond Holders	Resolution No. XXXdd. 22.9.69	G 500,000.00	251,086.00
27. Brezina Housing Project	New Building Society	Resolution No. XXIX dd.4.7.68	G 9,052,000.00	1,046,936.00
28. Civil Service Association Housing Project	New Widows & Orphans' Fund	Resolution No. XXXVII dd. 29.5.66	G 600,000.00	237,898.00
29. Guyana Rice Board	Guyana National Co-op Bank	Public Corp. & Co. Act. 1971	US 4,000,000.00	5,726,721.00
30. Guyana Electricity Corporation	I.B.R.D.	Public Corp. & Co. Act. 1971	US 6,000,000.00	11,883,840.00
31. Guyana Electricity Corporation	Overseas Development Ministry	Public Corp. & Co. Act. 1971	£ 4,250,000.00	12,079,470.00
32. Guyana Electricity Corporation	C.I.D.A.	Public Corp. & Co. Act. 1971	C 5,150,000.00	10,580,158.00
33. Guyana National Co-op Mortgage Finance Bank	Caribbean Development Bank	Public Corp. & Co. Act. 1971	C 3,000,000.00	3,000,000.00
34. Guyana Electricity Corp.	Barclays Bank International	Resolution No. XXI dd. 16.2.68	G11,200,000.00	11,200,000.00
35. Guyana Food Processors Ltd.	Hand-in-Hand Insurance Co.	Resolution No. XXII dd. 16.2.68	G 100,000.00	100,000.00
36. Guyana Food Processors Ltd.	Hand-in-Hand Insurance Co.	Resolution No. XXII dd.16.2.68	G 50,000.00	50,000.00
37. Guyana Food Processors Ltd.	British American Life Insurance Company Ltd.	Resolution No. XXII dd. 16.2.68	G 1,500,000.00	1,000,000.00

**STATEMENT OF LOANS OR CREDITS  
GUARANTEED BY THE GOVERNMENT AS AT 75-12-31**

*Statement 12 (Cont'd)*

Particulars	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 75-12-31 G\$
20. Guyana Rice Board	Barclays Bank International	Public Corp. & Co. Act. 1971	G15,000,000.00	15,082,093.00
21. Berbice Mining Enterprise Ltd.	G.N.C.B.	Public Corp. & Co. Act. 1971	G 300,000.00	300,000.00
22. Guyana Food Processors Limited	First Feneration Life Insurance Company	Public Corp. & Co. Act. 1971	G 200,000.00	10,000.00
23. Diamond Liquors Ltd.	Barclays Bank International	Public Corp. & Co. Act. 1971	G 920,000.00	994,918.00
24. Guyana Printers Limited	Royal Bank of Canada	Public Corp. & Co. Act. 1971	G 384,200.00	384,200.00
25. Guyana Transport Services Ltd.	American Life Insurance Co.	Public Corp. & Co. Act. 1971	G 250,000.00	75,000.00
26. New Amsterdam Town Council	Bond Holders	Resolution No. XXXdd. 22.9.69	G 500,000.00	251,086.00
27. Brezina Housing Project	New Building Society	Resolution No. XXIX dd.4.7.68	G 9,052,000.00	1,045,936.00
28. Civil Service Association Housing Project	New Widows & Orphans' Fund	Resolution No. XXXVII dd. 29.5.66	G 600,000.00	237,698.00
29. Guyana Rice Board	Guyana National Co-op Bank	Public Corp. & Co. Act. 1971	US 4,000,000.00	5,728,721.00
30. Guyana Electricity Corporation	I.B.R.D.	Public Corp. & Co. Act. 1971	US 6,000,000.00	11,688,840.00
31. Guyana Electricity Corporation	Overseas Development Ministry	Public Corp. & Co. Act. 1971	£ 4,250,000.00	12,079,470.00
32. Guyana Electricity Corporation	C.I.D.A.	Public Corp. & Co. Act. 1971	C 5,150,000.00	10,580,158.00
33. Guyana National Co-op Mortgage Finance Bank	Caribbean Development Bank	Public Corp. & Co. Act. 1971	C 3,000,000.00	3,000,000.00
34. Guyana Electricity Corp.	Barclays Bank International	Resolution No. XXII dd. 16.2.68	G11,200,000.00	11,200,000.00
35. Guyana Food Processors Ltd.	Hand-in-Hand Insurance Co.	Resolution No. XXII dd. 16.2.68	G 100,000.00	100,000.00
36. Guyana Food Processors Ltd.	Hand-in-Hand Insurance Co.	Resolution No. XXII dd.16.2.68	G 50,000.00	50,000.00
37. Guyana Food Processors Ltd.	British American Life Insurance Company Ltd.	Resolution No. XXII dd. 16.2.68	G 1,500,000.00	1,000,000.00

**STATEMENT OF LOANS OR CREDITS  
GUARANTEED BY THE GOVERNMENT AS AT 75-12-31**

*Statement 12 (Cont'd)*

Particulars	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 75-12-31 G\$
38. Guyana Food Processors Limited	Colonial Life Insurance Company Ltd.	Resolution No. XXII dd. 16.2.68	G 200,000.00	—

Liability in US dollar converted at rate of G\$2.5762

Liability in C dollar converted at rate of G\$2.7988

Liability in £ sterling converted at rate of G\$5.2562

*V. O. D'Ornellas  
Accountant General*

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

Head No.	Receipts	Estimates	Total Receipts	Amount under Estimates	Amount over Estimates
I	Customs and Excise	201,330,000.00	192,269,780.33	9,060,219.67	
II	Inland Revenue	105,121,000.00	129,176,371.07		24,055,371.07
III	Stamp Duties	148,400.00	151,442.51		3,042.51
IV	Other Tax Revenue	1,005,000.00	444,766.73	560,233.27	
V	Fees, Fines etc.	10,494,000.00	5,155,510.11	5,338,489.89	
VI	Interest	1,160,000.00	453,464.01	706,535.99	
VII	Rents Royalties	1,131,800.00	1,212,058.35		80,258.35
VIII	Land Development Schemes	680,000.00	378,063.17	301,936.83	
IX	Post Office	3,945,000.00	4,628,584.69		683,584.69
X	Miscellaneous Undertakings	36,210,000.00	42,646,996.39		6,436,996.39
XI	Sundry Contribution and Other Receipts	1,275,500.00	3,340,967.75		2,065,467.75
<b>Total</b>		<b>362,500,700.00</b>	<b>379,858,005.11</b>	<b>15,967,415.65</b>	<b>33,324,720.76</b>
Excess Issues over Receipts			96,318,788.89		
			476,176,794.00		

**FUND  
ACCOUNT  
AND PAYMENTS 1976**

*Statement 1*

Head No.	Services	Estimates	Revised Estimates	Total Issues	Amount under Revised Estimates
1	President	186,140.00	197,340.00	196,485.00	855.00
2	Supreme Court	1,414,682.00	1,570,308.00	1,414,682.00	155,626.00
3	Magistrates	1,181,278.00	1,295,363.00	1,227,778.00	67,585.00
4	Parliament	1,719,790.00	1,722,395.00	1,482,180.00	240,215.00
5	Audit	811,671.00	822,391.00	813,297.00	9,094.00
6	Ombudsman	65,066.00	65,581.00	65,066.00	515.00
7	Public and Police Service Commission	845,027.00	874,693.00	650,100.00	224,593.00
8	Teaching Service Commission	130,226.00	130,227.00	—	130,227.00
9	Public Prosecution	243,931.00	244,651.00	181,732.00	62,919.00
10	Office of the Prime Minister and Cabinet	1,616,193.00	1,885,096.00	1,884,696.00	400.00
11	Guyana Defence Force	20,283,100.00	40,167,300.00	40,167,300.00	—
12	Ministry of Parliamentary Affairs	21,917.00	26,617.00	26,617.00	—
13	Ministry of Public Corporations	17,530.00	17,530.00	17,530.00	—
14	Ministry of Public Service	765,905.00	780,561.00	780,561.00	—
15	Ministry of Foreign Affairs	10,115,408.00	11,598,790.00	9,882,976.00	1,715,814.00
16	Attorney General	510,872.00	558,273.00	159,355.00	398,918.00
17	Official Receiver	136,780.00	137,380.00	137,380.00	—
18	Deeds Registry	199,940.00	205,598.00	205,598.00	—
19	Ministry of Information and Culture	4,562,802.00	4,839,453.00	4,839,453.00	—
20	Ministry of Home Affairs	1,073,650.00	4,089,755.00	4,086,771.00	2,984.00
21	Ministry of Home Affairs — Police	17,661,850.00	18,328,450.00	17,070,762.00	1,157,688.00
22	Ministry of Home Affairs — Prisons	2,457,429.00	2,586,213.00	2,585,963.00	250.00
23	Ministry of Home Affairs — Fire Protection Service	1,591,468.00	1,662,068.00	1,628,398.00	33,670.00
24	Ministry of Home Affairs — Registration and Election	885,425.00	911,425.00	911,423.00	2.00

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates



FUND  
ACCOUNT  
AND PAYMENTS 1976

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount under Revised Estimates
25	Ministry of Home Affairs - Registration, Immigration, Births etc.	164,960.00	165,960.00	165,960.00	—
26	Ministry of Agriculture	2,140,221.00	2,866,321.00	2,326,320.00	40,001.00
27	Ministry of Agriculture - Agriculture	12,604,719.00	14,865,167.00	14,864,667.00	500.00
28	Ministry of Agriculture - Lands and Surveys	3,154,525.00	3,154,670.00	3,154,670.00	—
29	Ministry of Agriculture - Hydraulics	3,129,897.00	3,129,898.00	3,128,948.00	950.00
30	Ministry of National Development	10,041,112.00	13,354,023.00	12,570,228.00	783,795.00
31	Ministry of Energy and Natural Resources	12,067,160.00	12,068,548.00	12,068,548.00	—
32	Ministry of Economic Development	2,309,508.00	2,358,007.00	2,317,006.00	41,002.00
33	Ministry of Regional Development	833,741.00	881,743.00	833,742.00	51,001.00
34	Interior Development	900,561.00	952,031.00	907,161.00	44,570.00
35	Ministry of Works and Housing (Works)	47,446,210.00	48,437,142.00	48,437,142.00	—
36	Ministry of Works and Housing (Housing)	1,381,675.00	2,101,676.00	2,101,676.00	—
37	Ministry of Works and Housing (Communications)	878,352.00	897,337.00	888,736.00	9,001.00
38	Ministry of Works and Housing (Comms.) Post Office	4,625,987.00	4,797,774.00	4,717,764.00	80,010.00
39	Ministry of Works and Housing (Comms.) Transport and Harbours	4,794,766.00	4,794,766.00	4,794,766.00	—

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

<b>Head No.</b>	<b>Receipts</b>	<b>Estimates</b>	<b>Total Receipts</b>	<b>Amount Under Estimates</b>	<b>Amount Over Estimates</b>

FUND  
ACCOUNT  
AND PAYMENTS 1976

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount under Revised Estimates
40	Ministry of Works and Housing (Comms.) Civil Aviation	1,497,716.00	1,540,336.00	1,540,336.00	—
41	Ministry of Education and Social Development	12,777,789.00	13,579,820.00	13,379,820.00	200,000.00
42	Ministry of Education and Social Development – In Service Teachers Training Programme	362,375.00	362,375.00	360,952.00	1,423.00
43	Ministry of Education and Social Development – Primary and Secondary Schools	36,227,535.00	38,594,407.00	38,593,376.00	1,031.00
44	Ministry of Education and Social Development – Practical Instruction Centres	1,891,202.00	1,891,202.00	1,891,200.00	2.00
45	Ministry of Education and Social Development – Government Training College Pre-Service Teacher Training Programme	1,095,132.00	1,107,832.00	1,094,632.00	13,200.00
46	Ministry of Education and Social Development – Technical Institute Georgetown	1,047,941.00	1,097,941.00	1,047,941.00	50,000.00
47	Ministry of Education and Social Development – Carnegie School of Home Economics	178,730.00	178,730.00	178,730.00	—
48	Ministry of Education and Social Development – Queen's College	506,469.00	507,069.00	506,303.00	766.00

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1976

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount under Revised Estimates
49	Ministry of Education and Social Development - Bishops High School	429,000.00	429,633.00	362,266.00	67,367.00
50	Ministry of Education and Social Development - Anna Regina Secondary School	16.00	1,516.00	-	1,516.00
51	Ministry of Education and Social Development - Barbic High School	280,311.00	280,311.00	280,311.00	-
52	Ministry of Education and Social Development - New Amsterdam Technical Institute	645,427.00	646,027.00	645,427.00	600.00
53	Ministry of Education and Social Development - College of Education for Secondary Teachers	317,185.00	320,785.00	312,095.00	8,690.00
54	Ministry of Education and Social Development - Curriculum Development Unit	1,267,687.00	1,267,688.00	1,267,688.00	-
55	Ministry of Education and Social Development - Guyana Industrial Training Centre	166,410.00	166,410.00	166,410.00	-
56	Ministry of Education and Social Development - Probation and Welfare Service	766,836.00	782,156.00	766,836.00	15,300.00
57	Ministry of Education and Social Development - Bygone Mahaica Secondary School - Multilateral	465,406.00	468,406.00	391,620.00	76,786.00

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates

**FUND  
ACCOUNT  
AND PAYMENTS 1976**

*Statement 1 (Cont'd)*

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount under Revised Estimates
58	Ministry of Education and Social Development – Anna Regina Secondary School – Multilateral	679,642.00	680,242.00	679,642.00	600.00
59	Ministry of Education and Social Development – Bladen Hall Secondary School – Multilateral	496,740.00	497,340.00	496,740.00	600.00
60	Ministry of Education and Social Development – New Amsterdam Secondary School – Multilateral	457,476.00	458,076.00	457,476.00	600.00
61	Ministry of Education and Social Development – Christianburg/Wismar Secondary School – Multilateral	377,004.00	378,404.00	374,354.00	4,150.00
62	Ministry of Education and Social Development – Ruinveldt Secondary School – Multilateral	434,684.00	435,284.00	431,684.00	600.00
63	Ministry of Education and Social Development – Port Kaituma Residential Government Secondary School	445,348.00	445,348.00	–	445,348.00
64	Ministry of Education and Social Development – Kwakwari Residential Government Secondary School	106,001.00	106,001.00	–	106,001.00

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates



**FUND  
ACCOUNT  
AND PAYMENTS 1976**

*Statement 1 (Cont'd)*

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount under Revised Estimates
58	Ministry of Education and Social Development — Anna Regina Secondary School — Multilateral	679,642.00	680,242.00	679,642.00	600.00
59	Ministry of Education and Social Development — Bladen Hall Secondary School — Multilateral	496,740.00	497,340.00	496,740.00	600.00
60	Ministry of Education and Social Development — New Amsterdam Secondary School — Multilateral	457,476.00	458,076.00	457,476.00	600.00
61	Ministry of Education and Social Development — Christianburg/Wisnar Secondary School — Multilateral	377,884.00	378,484.00	374,354.00	4,130.00
62	Ministry of Education and Social Development — Ruinveldt Secondary School — Multilateral	434,684.00	435,284.00	434,684.00	600.00
63	Ministry of Education and Social Development — Port Kaituma Residential Government Secondary School	445,348.00	445,348.00	—	445,348.00
64	Ministry of Education and Social Development — Kwakwani Residential Government Secondary School	106,001.00	106,001.00	—	106,001.00

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates

**FUND**  
**ACCOUNT**  
**AND PAYMENTS 1976**

*Statement 1 (Cont'd)*

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount under Revised Estimates
65	Ministry of Education and Social Development – Maharuma Residential Government Secondary School	106,001.00	106,001.00	–	106,001.00
66	Ministry of Education and Social Development – St. Ignatius Residential Government Secondary School	106,001.00	106,001.00	–	106,001.00
67	Ministry of Health	1,322,366.00	1,367,738.00	1,367,738.00	–
68	Ministry of Health – Medical	5,500,168.00	6,387,755.00	6,387,755.00	–
69	Ministry of Health – Bacteriological	1,034,197.00	1,277,672.00	1,277,672.00	–
70	Ministry of Health – X-Ray	399,999.00	409,999.00	409,999.00	–
71	Ministry of Health – Hospitals and Dispensaries	18,291,757.00	18,876,769.00	18,066,589.00	10,180.00
72	Ministry of Health – Analyst	228,222.00	246,322.00	246,322.00	–
73	Ministry of Health – Palms	861,302.00	861,602.00	861,602.00	–
74	Ministry of Co-operatives and National Mobilisation	2,170,171.00	2,184,172.00	2,184,171.00	1.00
75	Ministry of Co-operatives and National Mobilisation (Local Government)	3,602,007.00	3,981,008.00	3,981,007.00	1.00
76	Ministry of Labour and Social Security	1,117,264.00	1,123,264.00	1,058,264.00	65,000.00
77	Ministry of Labour and Social Security – Employment Exchange Service	99,761.00	99,761.00	99,761.00	–
78	Ministry of Labour and Social Security – Social Assistance	5,414,646.00	5,430,147.00	5,430,146.00	1.00

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

<b>Head No.</b>	<b>Receipts</b>	<b>Estimates</b>	<b>Total Receipts</b>	<b>Amount Under Estimates</b>	<b>Amount Over Estimates</b>

**FUND  
ACCOUNT  
AND PAYMENTS 1976**

*Statement 1 (Cont'd)*

Head No.	Services	Estimates	Revised Estimates	Total Issue	Amount under Revised Estimates
79	Ministry of Trade and Consumer Protection	13,597,879.00	20,622,789.00	20,622,789.00	—
80	Ministry of Finance	699,044.00	842,544.00	835,640.00	6,904.00
81	Ministry of Finance — Accountant General	2,597,662.00	4,123,762.00	4,069,580.00	54,182.00
82	Ministry of Finance — Customs & Excise	2,873,036.00	2,917,036.00	2,632,059.00	284,977.00
83	Ministry of Finance — Inland Revenue	3,929,361.00	8,123,161.00	7,223,116.00	900,045.00
84	Ministry of Finance — Pensions and Gratuities	11,518,635.00	12,690,592.00	12,690,592.00	—
85	Ministry of Finance — Public Debt	100,750,190.00	117,792,953.00	102,811,573.00	14,981,380.00
86	Ministry of Finance — Revision of Wages, Salaries and Related Payments	20,100.00	20,100.00	20,100.00	—
87	Ministry of Finance — Post Office Savings Bank	7.00	7.00	—	7.00
88	Office of the Prime Minister P.M. Internal Security	—	9,800,000.00	9,800,000.00	—
		414,170,170.00	494,560,495.00	471,799,120.00	22,761,375.00

**1975 Accounts**

1	Office of the President	2,614.00	2,614.00	—
2	Supreme Court of Judicature	17,000.00	17,000.00	—
3	Magistrates	22,500.00	22,500.00	—
4	Parliament Offices	14,968.00	14,968.00	—
5	Audit	8,000.00	8,000.00	—
7	Public and Police Service Commissions	7,425.00	7,425.00	—
9	Office of the Prime Minister and Cabinet	35,656.00	35,656.00	—
13	Public Service Ministry	27,700.00	27,700.00	—
15	Attorney General	29,705.00	29,705.00	—
17	Attorney General — Deeds	11,150.00	11,150.00	—
18	Ministry of Information and Culture	16,000.00	16,000.00	—
20	Ministry of Home Affairs — Police	399,470.00	399,470.00	—

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1976

Statement 1 (Cont'd)

Head No.	Services	Revised Estimates	Total Issue	Amount under Revised Estimates
22	Ministry of Home Affairs – Fire Protection Services	20,000.00	20,000.00	—
26	Ministry of Agriculture – Agriculture	336,510.00	336,510.00	—
30	Ministry of Energy and Natural Resources	5,748.00	5,748.00	—
31	Ministry of Economic Development	22,525.00	22,525.00	—
32	Regional Development	49,590.00	49,590.00	—
34	Ministry of Works and Housing (Works)	126,000.00	126,000.00	—
35	Ministry of Works and Housing (Housing)	236,178.00	236,178.00	—
38	Ministry of Works and Housing (Communications) – Post Office	230,900.00	230,900.00	—
40	Ministry of Works and Housing (Communications) – Civil Aviation	128,000.00	128,000.00	—
41	Ministry of Education and Social Development	209,826.00	209,826.00	—
42	Ministry of Education and Social Development – In-Service Teacher Training Programme	8,700.00	8,700.00	—
44	Ministry of Education and Social Development – Practical Instruction Centre	8,000.00	8,000.00	—
45	Ministry of Education and Social Development – Government Training College – Pre-Service Teacher Training Programme	2,100.00	2,100.00	—
47	Ministry of Education and Social Development – Carnegie School of Home Economics	2,500.00	2,500.00	—
48	Ministry of Education and Social Development – Queen's College	9,500.00	9,500.00	—
49	Ministry of Education and Social Development – Bishop's High School	5,000.00	5,000.00	—
51	Ministry of Education and Social Development – Berlicre High School	1,400.00	1,400.00	—
52	Ministry of Education and Social Development – New Amsterdam Technical Institute	5,700.00	5,700.00	—
53	Ministry of Education and Social Development – College of Education for Secondary Teachers	2,100.00	2,100.00	—
54	Ministry of Education and Social Development – Curriculum Development Unit	700.00	700.00	—

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates



FUND  
ACCOUNT  
AND PAYMENTS 1976

Statement 1 (Cont'd)

Head No.	Services	Revised Estimates	Total Issue	Amount under Revised Estimates	
55	Ministry of Education and Social Development - Guyana Industrial Training Centre	3,200.00	3,200.00	—	
56	Ministry of Education and Social Development - Probation and Welfare Service	51,588.00	51,588.00	—	
57	Ministry of Education and Social Development - Bygeval/Mahaica Secondary School - Multilateral	3,353.00	3,353.00	—	
58	Ministry of Education and Social Development - Anna Regina Secondary School - Multilateral	18,137.00	18,137.00	—	
59	Ministry of Education and Social Development - Bladen Hall Secondary School - Multilateral	42,544.00	42,544.00	—	
60	Ministry of Education and Social Development - New Amsterdam Secondary School - Multilateral	5,000.00	5,000.00	—	
61	Ministry of Education and Social Development - Christianburg/Wenmur Secondary School - Multilateral	7,000.00	7,000.00	—	
62	Ministry of Education and Social Development - North Ruimveldt Secondary School - Multilateral	9,000.00	9,000.00	—	
63	Ministry of Health	1,250.00	1,250.00	—	
65	Ministry of Health - Bacteriological	5,600.00	5,600.00	—	
67	Ministry of Health - Hospitals and Dispensaries	99,000.00	99,000.00	—	
70	Ministry of Co-operatives and National Mobilisation	20,000.00	20,000.00	—	
72	Ministry of Labour and Social Security	46,125.00	46,125.00	—	
73	Ministry of Trade and Consumer Protection	752,592.00	752,592.00	—	
76	Ministry of Finance	1,002,600.00	1,002,600.00	—	
77	Ministry of Finance - Accountant General	303,500.00	303,500.00	—	
79	Ministry of Finance - Inland Revenue	4,000.00	4,000.00	—	
	Total	414,170,170.00	498,938,169.00	476,176,794.00	22,761,375.00

V. O. DORNELLAS  
ACCOUNTANT GENERAL (A.G.)

**CONSOLIDATED  
CAPITAL  
STATEMENT OF RECEIPTS**

Head No.	Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates
XII	Refunds of Loans	863,000.00	640,504.76	222,495.24	-
XIII	Sale of Assets etc.	10,000.00	24,836.46	-	14,836.46
XIV	Miscellaneous Capital Revenue	200,000.00	191,570.13	8,429.87	-
XV	External Grants	6,828,420.00	2,300,232.31	4,528,187.69	-
XVI	Internal Loans	26,500,000.00	33,546,029.34	-	7,046,029.34
XVII	External Loans	43,460,000.00	136,465,202.39	-	93,005,202.39
XVIII	External Credits	9,400,000.00	42,829,394.56	-	33,429,394.56
		87,261,420.00	215,997,769.95	4,759,112.80	133,495,462.75
	Excess Issues over Receipts		73,950,345.05		
			289,948,115.00		

**FUND  
ACCOUNT  
AND PAYMENTS 1976**

*Statement 1 (Cont'd)*

Div. No.	Services	Estimates	Revised Estimates	Total Issued	Issues Under Revised Estimates
I	President	29,000.00	29,000.00	—	29,000.00
II	Judiciary	—	—	—	—
III	Parliament	—	—	—	—
IV	Other services not under Ministerial Control	30,000.00	30,000.00	14,000.00	16,000.00
V	Prime Minister	33,965,000.00	42,139,000.00	40,522,500.00	1,816,500.00
VI	Ministry of Parliamentary Affairs	—	—	—	—
VII	Ministry of Public Corporations	—	—	—	—
VIII	Public Service Ministry	5,609,620.00	6,963,620.00	4,523,961.00	2,439,659.00
IX	Ministry of Foreign Affairs	909,000.00	1,089,000.00	1,004,000.00	85,000.00
X	Attorney General	—	—	—	—
XI	Ministry of Information and Culture	4,200,000.00	5,519,000.00	2,255,223.00	3,263,775.00
XII	Ministry of Home Affairs	5,135,000.00	6,215,385.00	4,462,786.00	1,752,599.00
XIII	Ministry of Agriculture	28,038,000.00	38,638,751.00	33,338,166.00	5,300,585.00
XIV	Ministry of Agriculture — IBRD/IDA Projects — Livestock Development Project	2,200,000.00	2,200,000.00	1,998,317.00	201,683.00
XV	Ministry of Agriculture — IBRD/IDA Project — First Sea Defence Project	—	—	—	—
XVI	Ministry of Agriculture — IBRD/IDA Projects — Second Sea Defence Project	5,000,000.00	5,000,000.00	3,987,599.00	1,012,401.00
XVII	Ministry of Agriculture IBRD/IDA Projects — Tapakuma Irrigation Project	2,600,000.00	2,600,000.00	2,366,428.00	233,572.00
XVIII	Ministry of National Development	500,000.00	500,000.00	208,328.00	291,672.00
XIX	Ministry of Energy and Natural Resources	27,490,000.00	33,020,000.00	24,370,446.00	8,649,554.00

**CONSOLIDATED  
CAPITAL  
STATEMENT OF RECEIPTS**

<b>Head No.</b>	<b>Receipts</b>	<b>Estimates</b>	<b>Total Receipts</b>	<b>Amount Under Estimates</b>	<b>Amount Over Estimates</b>

**FUND  
ACCOUNT  
AND PAYMENTS 1976**

*Statement I (Cont'd)*

Div. No.	Services	Estimates	Revised Estimates	Total Issue	Issues Under Revised Estimates
XX	Ministry of Economic Development	34,400,000.00	42,620,000.00	37,581,312.00	5,039,688.00
XXI	Ministry of Regional Development	1,575,000.00	2,075,000.00	1,594,000.00	481,000.00
XXII	Ministry of Works and Housing (Works)	52,860,000.00	67,064,100.00	59,991,152.00	7,072,948.00
XXIII	Ministry of Works and Housing (Works) IBRD/IDA Projects - West Coast Demerara Road Project	5,500,000.00	5,500,000.00	5,450,000.00	50,000.00
XXIV	Ministry of Works and Housing (Housing)	6,400,000.00	12,102,000.00	11,589,900.00	512,100.00
XXV	Ministry of Works and Housing (Comms.)	10,626,000.00	10,724,000.00	6,751,470.00	3,972,530.00
XXVI	Ministry of Education and Social Development	5,000,000.00	8,318,500.00	7,402,500.00	916,000.00
XXVII	Ministry of Education and Social Development - IBRD/IDA Projects - First Education Project	2,000,000.00	3,700,000.00	3,271,200.00	428,800.00
XXVIII	Ministry of Education and Social Development - IBRD/IDA Projects - Second Education Project	3,000,000.00	3,000,000.00	601,000.00	2,399,000.00
XXIX	Ministry of Health	8,200,000.00	8,910,000.00	5,765,000.00	3,145,000.00
XXX	Ministry of Co-operatives and National Mobilisation	3,400,000.00	3,400,000.00	2,825,950.00	574,050.00
XXXI	Ministry of Co-operatives and National Mobilisation - Local Government	4,200,000.00	4,700,000.00	3,249,400.00	1,450,600.00

**CONSOLIDATED  
CAPITAL  
STATEMENT OF RECEIPTS**

<b>Head No.</b>	<b>Receipts</b>	<b>Estimates</b>	<b>Total Receipts</b>	<b>Amount Under Estimates</b>	<b>Amount Over Estimates</b>

**FUND  
ACCOUNT  
AND PAYMENTS 1976**

*Statement 1 (Cont'd)*

Div. No.	Services	Estimates	Revised Estimates	Total Issue	Issues Under Revised Estimates
XXXII	Ministry of Labour and Social Security	80,000.00	80,000.00	43,000.00	37,000.00
XXXIII	Ministry of Trade and Consumer Protection	—	—	—	—
XXXIV	Ministry of Finance	8,900,000.00	21,695,833.00	21,917,537.00	1,778,296.00
		261,844,620.00	340,033,189.00	287,005,177.00	52,940,012.00

**1975 ACCOUNTS**

III	Parliament		500.00	500.00	
V	Office of the Prime Minister		555,367.00	555,367.00	
XIII	Ministry of Agriculture		600,000.00	600,000.00	
XVII	Ministry of Energy and Natural Resources		85,721.00	85,721.00	
XXIX	Ministry of Economic Development		60,000.00	60,000.00	
XXIV	Ministry of Works and Housing (Communications)		551,350.00	551,350.00	
XXVII	Ministry of Health		10,000.00	10,000.00	
XXIX	Ministry of Co-operatives and National Mobilisation - Local Government		200,000.00	200,000.00	
XXXII	Ministry of Finance		800,000.00	800,000.00	
		261,844,620.00	342,896,127.00	289,948,115.00	52,948,012.00

V. O. D'Ornellas  
ACCOUNTANT GENERAL

**STATEMENT OF CONSOLIDATED FUND SUNDRY RECEIPTS  
FOR THE YEAR ENDING 31ST DECEMBER, 1976**

*Statement 1 (Cont'd)*

<b>Consolidated Fund Erroneous Payments</b>	<b>NIL</b>		
		<b>Excess of</b>	
		<b>Receipts over Issues</b>	<b>Issues over Receipts</b>
		<b>\$</b>	<b>\$</b>
Current Account		--	96,318,700.09
Capital Account		--	73,950,345.05
Sundry Receipts		--	--
Short-term Borrowing		242,084,891.18	--
		242,084,891.18	170,269,138.94

V. O. D'Ornellas  
ACCOUNTANT GENERAL

**STATEMENT OF SHORT-TERM BORROWING  
FOR THE YEAR ENDING 31ST DECEMBER, 1976**

	<b>Actual Receipts</b>		<b>Actual Issues</b>
	<b>\$</b>		<b>\$</b>
Treasury Bills issues	1,757,984,900.00	Treasury Bills Redeemed	1,549,265,900.00
Crown Agents Joint	4,504,742.22	Crown Agents Joint	7,775,249.51
Consolidated Fund	36,636,398.47	Consolidated Fund	242,084,891.18
Bank overdraft		Excess receipts over Issues	
	<b>1,799,126,040.69</b>		<b>1,799,126,040.69</b>

V. O. D'Ornellas  
ACCOUNTANT GENERAL



STATEMENT OF STATUTORY EXPENDITURE 1976

Statement 2

Head No.	Sub-Head	Description	Amount	Total
1		<b>OFFICE OF THE PRESIDENT</b>		
	1	Personal Emoluments	42,000.00	
	8	Entertainment Allowance	12,000.00	54,000.00
2		<b>SUPREME COURT OF JUDICATURE</b>		
	1	Personal Emoluments	490,604.02	
	2	Provision for Travelling Expenses and Subsistence Allowance for Judges and Members of Judicial Service Commission	66,206.66	
	3	Telephone Allowance	3,362.91	
	16	Entertainment Allowances	24,767.84	586,941.43
4		<b>PARLIAMENT OFFICE</b>		
	1	Personal Emoluments	1,094,049.71	
	2	Provision for Travelling Expenses and Subsistence Allowances for the Speaker, Members of the Cabinet, Clerk and Deputy Clerk and Members of the National Assembly	224,029.12	1,318,078.83
5		<b>AUDIT</b>		
	1	Personal Emoluments	33,194.06	
	2	Travelling Expenses of the Director of Audit	4,663.40	37,857.46
6		<b>OMBUDSMAN</b>		
	1	Personal Emoluments	25,800.00	
	2	Travelling Expenses of the Ombudsman	3,517.00	
	3	Telephone Allowance	304.61	29,621.61
7		<b>PUBLIC AND POLICE SERVICE COMMISSION</b>		
	1	Personal Emoluments	53,800.00	
	2	Provision for Travelling Expenses of Chairman and Members	15,602.80	
	15	Telephone Allowance	1,075.48	72,478.28
9		<b>PUBLIC PROSECUTIONS</b>		
	1	Personal Emoluments	28,800.00	
	2	Travelling Expenses of the Director of Public Prosecutions	2,152.19	30,952.19
16		<b>ATTORNEY GENERAL</b>		
	1	Personal Emoluments	34,875.00	
	2	Provision for Travelling Expenses of the Attorney General	10,658.50	45,533.50

**STATEMENT OF STATUTORY EXPENDITURE 1976**

*Statement 2 (Cont'd)*

Head No.	Sub-Head	Description	Amount	Total
20		MINISTRY OF HOME AFFAIRS		
	1	Personal Emoluments	22,200.00	22,200.00
21		MINISTRY OF HOME AFFAIRS - POLICE		
	1	Personal Emoluments	15,000.00	
	2	Provision for Travelling Expenses of the Commissioner of Police	3,218.40	18,218.40
81		MINISTRY OF FINANCE - ACCOUNTANT GENERAL		
	10	Payment to N.W. & O. Fund of difference between 6% on Permanent Investment and actual interest earned (Section 3, Chapter 75)	-	-
84		MINISTRY OF FINANCE - PENSIONS AND GRATUITIES -		
	1	Public Officers Pensions and Lump Sum payments and Gratuities to Female Civil Servants on Marriage	5,324,537.82	
	2	Widows and Orphans Pensions	1,184.46	
	3	Police Pensions Gratuities and Lump Sum Payments	1,001,319.02	
	4	Teachers Pensions and Lump Sum Payments	2,242,046.91	
	5	Militia Pensions and Gratuities	3,362.23	
	6	Pilotage Pensions	17.20	
	7	Police Reward Funds Pensions	1,656.47	
	8	Pensions and Gratuities to President, Parliamentarians and Holders of Special Offices	141,775.49	
	9	State Pensions	1,528.21	
	10	Pensions and Gratuities to Guyana Defence Force Officers	84,083.94	8,800,511.75
85		MINISTRY OF FINANCE - PUBLIC DEBT		
	102-158	FUNDED PUBLIC DEBT - Interest - Internal Loans	9,757,540.46	
	170-172	FUNDED PUBLIC DEBT - Interest - External Loans	677,362.63	
	201-250	FUNDED PUBLIC DEBT - SINKING FUNDS Internal Loans	12,386,298.64	

STATEMENT OF STATUTORY EXPENDITURE 1976

Statement 2 (Cont'd)

Head No.	Sub-Head	Description	Amount	Total
	270	FUNDED PUBLIC DEBT - SINKING FUNDS		
		External Loans	789,767.71	
301-	301-347	UNFUNDED PUBLIC DEBT		
		Interest - Internal Loans	3,497,377.24	
	370-395	UNFUNDED PUBLIC DEBT		
		Interest - External Loans	40,071,606.63	
	401-496	UNFUNDED PUBLIC DEBT		
		Principal - Internal Loans	5,504,111.12	
	470-498	UNFUNDED PUBLIC DEBT		
		Principal - External Loans	30,089,005.97	
	501-508	OTHER PUBLIC DEBT	16,909,736.08	120,562,806.48
				131,579,199.93
Div. XXXIV	17	Capital Contribution to Inter American Development Bank		2,131,547.55
				<u>133,710,747.48</u>

V. O. D'ORNELLAS  
ACCOUNTANT GENERAL

**STATEMENT OF EXPENDITURE OF FOR THE YEAR ON HEADS AND DIVISIONS  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE 1976**

**CURRENT**

*Statement 3*

Head No.	Ministry/Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
1	Office of the President	186,140.00	197,340.00	220,799.45	—	23,459.45
2	Supreme Court of Judicature	1,414,682.00	1,570,308.00	1,445,850.24	124,457.76	—
3	Magistrates	1,181,278.00	1,295,363.00	1,199,944.54	95,418.46	—
4	Parliament Office	1,719,790.00	1,722,395.00	1,476,248.16	246,146.84	—
5	Audit	811,671.00	822,391.00	774,025.58	48,365.42	—
6	Ombudsman	65,066.00	65,581.00	59,910.29	5,670.71	—
7	Public and Police Service Commissions	845,027.00	874,693.00	549,287.18	325,405.82	—
8	Teaching Service Commission	130,226.00	130,227.00	1,532.69	128,694.31	—
9	Public Prosecutions	243,981.00	244,651.00	187,145.13	57,505.87	—
10	Office of the Prime Minister and Cabinet	1,616,193.00	1,885,096.00	2,016,333.26	—	131,237.26
11	Guyana Defence Force	19,833,100.00	39,717,300.00	46,978,158.07	—	7,260,858.07
12	Ministry of Parliamentary Affairs	21,917.00	26,617.00	24,982.57	1,634.43	—
13	Ministry of Public Corporations	17,530.00	17,530.00	18,205.98	—	675.98
14	Public Service Ministry	765,906.00	780,561.00	610,958.12	169,602.88	—
15	Ministry of Foreign Affairs	10,115,408.00	11,598,790.00	10,888,970.14	709,819.86	—
16	Attorney General	510,872.00	558,273.00	445,182.54	113,090.46	—
17	Attorney General — Official Receiver	136,780.00	137,380.00	111,962.91	25,417.09	—
18	Attorney General — Deeds Registry	199,940.00	205,598.00	199,177.53	6,420.47	—
19	Ministry of Informa- tion and Culture	4,562,802.00	4,839,453.00	4,920,873.11	—	81,420.11
20	Ministry of Home Affairs	1,073,650.00	4,089,755.00	2,941,650.48	1,148,104.52	—
21	Ministry of Home Affairs — Police	17,661,850.00	18,228,430.00	17,574,173.15	654,276.85	—
22	Ministry of Home Affairs — Prisons	2,297,429.00	2,426,213.00	2,368,065.69	58,147.31	—
23	Ministry of Home Affairs — Fire Pro- tection Services	1,591,468.00	1,662,068.00	1,592,467.13	69,600.87	—
24	Ministry of Home Affairs — Registration and Elections	885,425.00	911,425.00	702,704.27	208,720.73	—
25	Ministry of Home Affairs — Registration, Immigration, Births etc.	164,860.00	165,960.00	153,698.74	12,261.26	—

**STATEMENT OF EXPENDITURE OF FOR THE YEAR ON HEADS AND DIVISIONS  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE 1976**

*Statement 3 (Cont'd)*

Head No.	Ministry/Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
26	Ministry of Agriculture	2,140,221.00	2,366,321.00	1,681,390.13	604,930.87	—
27	Ministry of Agriculture — Agriculture	12,604,719.00	14,865,167.00	13,651,912.76	213,254.24	—
28	Ministry of Agriculture — Lands and Surveys	3,154,525.00	3,154,670.00	2,887,082.42	267,587.50	—
29	Ministry of Agriculture — Hydraulics	3,129,898.00	3,129,898.00	3,023,666.52	106,231.48	—
30	Ministry of National Development	10,041,112.00	13,354,023.00	12,347,511.55	1,006,511.45	—
31	Ministry of Energy and Natural Resources	12,057,160.00	12,068,548.00	11,301,339.01	767,200.99	—
32	Ministry of Economic Development	2,309,503.00	2,358,007.00	1,920,391.74	429,615.26	—
33	Ministry of Regional Development	833,741.00	881,743.00	662,823.74	221,919.26	—
34	Ministry of Regional Development — Interior Development	900,561.00	952,031.00	1,000,168.85	—	48,137.85
35	Ministry of Works and Housing (Works)	36,000,243.00	36,999,145.00	40,518,634.95	—	3,519,489.95
36	Ministry of Works and Housing (Housing)	1,381,675.00	2,101,676.00	1,704,214.93	397,461.07	—
37	Ministry of Works and Housing (Comms.)	878,372.00	897,737.00	975,559.11	—	77,822.11
38	Ministry of Works and Housing — Post Office	4,625,987.00	4,797,771.00	4,406,099.30	311,674.62	—
39	Ministry of Works and Housing — Transport and Harbours	4,794,766.00	4,794,766.00	4,267,284.22	527,481.78	—
40	Ministry of Works and Housing — Civil Aviation	1,497,716.00	1,540,336.00	1,264,501.13	275,834.87	—
41	Ministry of Education and Social Development	12,777,789.00	13,579,820.00	13,591,279.73	—	11,459.78
42	Ministry of Education and Social Development — In-Service Teacher Training Programme	362,375.00	362,375.00	231,424.34	130,950.66	—

**STATEMENT OF EXPENDITURE OF FOR THE YEAR ON HEADS AND DIVISIONS  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE 1976**

*Statement 3 (Cont'd)*

Head No.	Ministry/Department	Approved Estimates	Under the Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
43	Ministry of Education and Social Development - Primary and Secondary Schools	36,227,735.00	38,594,407.00	34,713,623.84	3,881,783.16	-
44	Ministry of Education and Social Development - Practical Instruction Centres	1,891,202.00	1,891,202.00	1,435,172.44	456,029.56	
45	Ministry of Education - Government Training College Pre-Service Teacher Training Programme	1,095,132.00	1,107,832.00	908,427.24	299,404.76	
46	Ministry of Education - Technical Institute Georgetown	1,047,941.00	1,097,941.00	829,821.96	268,119.04	
47	Ministry of Education - Carnegie School of Home Economics	178,730.00	178,730.00	127,970.95	50,759.05	
48	Ministry of Education - Queens' College	506,469.00	507,069.00	416,806.53	90,262.47	
49	Ministry of Education - Bishops' High School	429,033.00	429,633.00	327,077.29	102,555.71	
50	Ministry of Education - Anna Regina Secondary School	16.00	1,516.00	8,858.56	-	7,342.56
51	Ministry of Education - Berbice High School	280,311.00	280,311.00	199,285.57	81,025.43	
52	Ministry of Education - New Amsterdam Technical Institute	605,427.00	646,027.00	574,280.56	71,746.44	
53	Ministry of Education - College of Education for Secondary Teachers	317,185.00	320,785.00	109,672.84	131,112.16	
54	Ministry of Education - Curriculum Development Unit	1,267,687.00	1,267,688.00	706,888.70	560,799.22	
55	Ministry of Education - Guyana Industrial Training Centre	166,410.00	166,410.00	137,841.35	28,568.65	
56	Ministry of Education - Probation and Welfare Service	744,856.00	760,156.00	639,234.62	120,921.38	

**STATEMENT OF EXPENDITURE OF FOR THE YEAR ON HEADS AND DIVISIONS  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE 1976**

*Statement 3 (Cont'd)*

Head No.	Minis/Ministry/ Dep.Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
57	Ministry of Education Byesal/Mahaica	365,406.00	468,406.00	339,606.26	128,799.74	—
58	Ministry of Education — Anna Regina Secondary School Multilateral	679,642.00	600,242.00	391,335.13	208,906.07	—
59	Ministry of Education — Gladen Hall Secondary Multilateral	496,740.00	497,340.00	312,610.74	104,729.26	—
60	Ministry of Education — New Amsterdam Secondary School Multilateral	457,476.00	458,076.00	294,989.18	163,086.02	—
61	Ministry of Education — Christianburg/Wismae Secondary School — Multilateral	377,884.00	378,484.00	309,407.57	69,076.43	—
62	Ministry of Education — Rinneveldt Secondary School — Multilateral	434,684.00	435,284.00	279,847.71	155,436.29	—
63	Ministry of Education — Port Kaituma Residential Govern- ment Secondary School	445,348.00	445,348.00	2,512.03	442,835.97	—
64	Ministry of Education — Kwakwani Resi- dential Government Secondary School	106,001.00	106,001.00	270.00	105,731.00	—
65	Ministry of Education — Maberuma Resi- dential Government Secondary School	106,001.00	106,001.00	0,300.73	97,700.27	—
66	Ministry of Education — St. Ignatius Resi- dential Government Secondary School	106,001.00	106,001.00	567.877.1	106,568.87	—
67	Ministry of Health	1,322,366.00	11,367,738.00	1,267,311.33	100,426.67	—
68	Ministry of Health — Medical	5,500,168.00	6,387,735.00	5,510,982.47	876,772.53	—
69	Ministry of Health — Bacteriological	1,034,197.00	1,277,672.00	1,137,742.11	139,939.89	—
70	Ministry of Health — X-Ray	399,999.00	409,999.00	297,173.79	112,825.21	—

**STATEMENT OF EXPENDITURE OF FOR THE YEAR ON HEADS AND DIVISIONS  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE 1976**

*Statement 3 (Cont'd)*

Head No.	Ministry/ Department	Approved	Revised	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
71	Ministry of Health -- Hospitals and Dispensaries	18,291,757.00	18,876,769.00	17,372,605.01	1,504,163.99	—
72	Ministry of Health -- Analyst	228,222.00	246,322.00	195,598.39	50,723.61	—
73	Ministry of Health -- Palms	861,302.00	861,602.00	771,982.14	89,619.86	—
74	Ministry of Co- operatives & National Mobilisation	2,178,171.00	2,104,172.00	1,767,263.42	416,908.58	—
75	Ministry of Co- operatives & National Mobilisation -- Local- Government	3,682,007.00	3,981,008.00	3,768,531.87	212,476.13	—
76	Ministry of Labour & Social Security	1,117,264.00	1,123,264.00	875,919.12	247,344.88	—
77	Ministry of Labour & Social Security -- Employment Exchange Service	99,761.00	99,761.00	92,079.40	7,681.60	—
78	Ministry of Labour & Social Security -- Social Assistance	5,414,646.00	5,430,147.00	4,800,981.12	629,165.88	—
79	Ministry of Trade and Consumer Protection	13,597,879.00	20,622,789.00	19,159,714.56	1,463,074.44	—
80	Ministry of Finance	699,044.00	842,544.00	792,642.13	49,901.87	—
81	Ministry of Finance -- Accountant General	2,597,662.00	4,123,762.00	3,515,514.13	608,247.87	—
82	Ministry of Finance -- Customs and Excise	2,873,036.00	2,917,036.00	2,726,721.79	190,314.21	—
83	Ministry of Finance -- Inland Revenue	3,929,361.00	8,123,161.00	6,074,088.32	2,049,072.68	—
84	Ministry of Finance -- Pension and Gratuities	11,518,635.00	12,690,592.00	10,815,954.44	1,874,637.56	—
85	Ministry of Finance -- Public Debt	100,750,190.00	117,792,953.00	120,637,796.22	—	2,844,843.22
86	Ministry of Finance -- Revision of Wages, Salaries and Related Payments	20,100.00	20,100.00	524.82	19,575.18	—



**STATEMENT OF EXPENDITURE OF FOR THE YEAR ON HEADS AND DIVISIONS  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE 1976**

*Statement 3 (Cont'd)*

Head No.	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
37	Ministry of Finance - Post Office Savings Bank	7.00	7.00	-	7.00	-
38	Office of the Prime Minister - Internal Security	-	9,800,000.00	-	9,800,000.00	-
		402,100,173.00	482,493,498.00	450,610,992.10	37,878,252.21	14,006,746.34

V. O. D'Ornellis  
ACCOUNTANT GENERAL (sgc)

**STATEMENT OF EXPENDITURE OF FOR THE YEAR ON HEADS AND DIVISIONS  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE 1976**

**CAPITAL**

*Statement 3 (Cont'd)*

Division	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Net under the Revised Estimates	Net over the Revised Estimates
I	Office of the President	29,000.00	29,000.00	247.00	28,753.00	—
II	Judiciary	—	—	—	—	—
III	Parliament	—	—	—	—	—
IV	Other Services not under Ministerial Control	30,000.00	30,000.00	18,660.21	11,339.79	—
V	Prime Minister	33,965,000.00	42,339,000.00	49,513,572.17	—	7,174,572.17
VI	Parliamentary Affairs	—	—	—	—	—
VII	Ministry of Public Corporations	—	—	—	—	—
VIII	Public Service Ministry	5,609,620.00	6,963,620.00	6,821,411.49	142,208.51	—
IX	Ministry of Foreign Affairs	909,000.00	1,089,000.00	812,807.57	276,192.43	—
X	Attorney General	—	—	—	—	—
XI	Ministry of Informa- tion & Culture	4,200,000.00	5,519,000.00	3,282,268.71	2,236,731.29	—
XII	Ministry of Home Affairs	5,133,000.00	6,215,385.00	3,374,724.16	2,840,660.84	—
XIII	Ministry of Agriculture	28,038,000.00	38,638,751.00	44,279,664.57	—	5,640,913.57
XIV	Ministry of Agri- culture — IBRD/ IDA Projects Live- stock Development Project	2,200,000.00	2,200,000.00	8,727.41	2,191,272.59	—
XV	Ministry of Agri- culture — IBRD/ IDA Projects First Sea Defence Project	—	—	—	—	—
XVI	Ministry of Agri- culture — IBRD/ IDA Projects Second Sea Defence Project	5,000,000.00	5,000,000.00	10,224,273.56	—	5,224,273.56
XVII	Ministry of Agri- culture — IBRD/ IDA Projects Tapakuna Irriga- tion Project	2,600,000.00	2,600,000.00	2,320,081.79	279,918.21	—
XVIII	Ministry of National					

**STATEMENT OF EXPENDITURE OF FOR THE YEAR ON HEADS AND DIVISIONS  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE 1976**

*Statement 3 (Cont'd)*

Division	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Net under the Revised Estimates	Net over the Revised Estimates
XIX	Development Ministry of Energy and Natural Resources	500,000.00	500,000.00	493,474.79	6,525.21	—
XX	Ministry of Economic Development	27,490,000.00	33,020,000.00	26,080,489.70	6,939,510.30	—
XXI	Ministry of Regional Development	34,400,000.00	42,620,000.00	35,708,827.37	6,911,172.63	—
XXII	Ministry of Works and Housing (Wks)	1,575,000.00	2,075,000.00	1,469,780.37	605,219.63	—
XXIII	Ministry of Works and Housing (Wks) IBRD/IDA Pro- jects, West Coast Demerara Roads Project	52,860,000.00	67,064,100.00	112,810,417.28	—	45,746,317.28
XXIV	Ministry of Works and Housing (H)	5,500,000.00	5,500,000.00	297,662.31	5,202,337.69	—
XXV	Ministry of Works and Housing (Communications)	6,400,000.00	12,102,000.00	11,612,392.19	489,607.81	—
XXVI	Ministry of Educa- tion and Social Development	10,626,000.00	10,724,000.00	6,553,947.86	4,170,052.14	—
XXVII	Ministry of Educa- tion and Social De- velopment IBRD/ IDA Projects First Education Project	5,000,000.00	8,318,500.00	6,535,605.90	1,782,894.10	—
XXVIII	Ministry of Educa- tion and Social Development IBRD/ IDA Projects Second Education Project	2,000,000.00	3,700,000.00	2,723,797.40	976,202.60	—
XXIX	Ministry of Health	3,000,000.00	3,000,000.00	283,217.15	2,716,782.85	—
XXX	Ministry of Co- operatives and National Mobilisation	8,200,000.00	8,910,000.00	5,602,085.59	3,307,914.41	—
		3,400,000.00	3,400,000.00	2,922,725.32	477,274.68	—

**STATEMENT OF EXPENDITURE OF FOR THE YEAR ON HEADS AND DIVISIONS  
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE 1976**

*Statement 3 (Cont'd)*

Division	Ministry/ Department	Approved Estimates	Revised Estimates	Total Expenditure	Net under the Revised Estimates	Net over the Revised Estimates
XXXI	Ministry of Co- operatives and National Mobilisa- tion (Local Govt.)	4,200,000.00	4,700,000.00	2,781,049.90	1,918,950.10	—
XXXII	Ministry of Labour and Social Security	80,000.00	80,000.00	36,422.90	43,577.10	—
XXXIII	Ministry of Trade and Consumer Protection	—	—	—	—	—
XXXIV	Ministry of Finance	8,900,000.00	23,695,833.00	96,962,600.93	—	73,266,767.93
		<b>261,844,620.00</b>	<b>340,033,189.00</b>	<b>433,530,935.60</b>	<b>43,555,097.91</b>	<b>137,052,844.51</b>

V. O. D'Ornellas  
ACCOUNTANT GENERAL.

**SUMMARY 1976**

	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
Current includ- ing Statutory Expenditure:					
Capital	402,100,173.00	402,490,498.00	458,618,992.10	37,078,252.24	14,006,746.34
	261,844,620.00	340,033,189.00	433,530,935.60	43,555,097.91	137,052,844.51
<b>Total</b>	<b>663,944,793.00</b>	<b>822,523,687.00</b>	<b>892,149,927.70</b>	<b>81,433,350.15</b>	<b>151,059,590.85</b>

V. O. D'Ornellas  
ACCOUNTANT GENERAL.

**CONSOLIDATED FUND  
BALANCE SHEET AS AT 31ST DECEMBER, 1976**

*Statement 4*

ASSETS	NOTES	1976 ₹	1975 ₹
Contingencies Fund		10,600,000.00	7,900,000.00
Investments		655,369.37	655,369.37
Due by Deposits Fund		7,279,328.18	7,279,323.18
Due by General Account	1	295,678,325.16	289,980,094.06
Due by Accounting Officers	2	( 10,367,649.91)	2,299,310.37
Amount held on Joint Consolidated Fund		1,705,932.26	( 1,484,575.06)
		<b>305,631,300.06</b>	<b>306,629,521.95</b>
<b>LIABILITIES</b>			
Deficit on Current Account	3	( 31,631,441.18)	47,129,545.81
Deficit on Capital Account	4	( 566,664,297.39)	( 349,131,131.74)
Outstanding Treasury Bills		423,352,280.83	192,851,247.59
Erroneous Payments		89,251.80	89,251.80
Bank Balance		480,485,506.00	415,690,608.49
		<b>305,631,300.06</b>	<b>306,629,521.95</b>

- (1) Figures in Brackets denote deductions
- (2) The attached notes form an integral part of this Balance Sheet.

V. O. D'Omelias  
ACCOUNTANT GENERAL.

**CONSOLIDATED FUND — NOTES ON ACCOUNTS**

*Statement 4 (Cont'd)*

1.	<b>Amount due by the General Account</b>		
	Other Amounts due by the General Account		300,763,311.46
	Less: General Account — Revenue Receipts		5,084,986.30
			<u>295,678,325.16</u>
2.	<b>Amount due by Accounting Officers</b>		
	Balance as at 1.1.76		2,299,310.37
	Less: Net under issues		<u>126,025,018.70</u>
			123,285,291.67
	Add: Amounts refunded for 1975		<u>26,863,015.14</u>
			150,148,306.81
	Less: Adjustment — 1976		<u>140,221,073.56</u>
			<u>10,927,233.25</u>
3.	<b>Deficit on Current Account</b>		
	Balance as at 1.1.76 (Surplus)		47,129,545.81
	Add: (1) Issues	476,176,794.00	
	Less: Net Over Issues	17,557,001.90	
	Net Current Expenditure as per Appropriation Account	<u>458,618,992.10</u>	458,618,992.10
	Less: Current Revenue — As per Revenue Account		411,489,446.29
			<u>379,858,005.11</u>
	Balance as at 31st December, 1976		<u>31,631,441.18</u>
4.	<b>Deficit on Capital Account</b>		
	Balance as at 1.1.75 (Deficit)		349,131,131.74
	Add: Issues	289,948,115.00	
	Plus Net under Issues	143,582,820.60	
	Net capital Expenditure as per Appropriation Account	<u>433,530,935.60</u>	433,530,935.60
	Less: Capital Revenue as per Revenue Account		782,662,067.34
			<u>215,997,769.95</u>
	Balance as at 31st December, 1976		<u>566,664,297.39</u>

**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS - 1976**

Statement 5

RECEIPTS				PAYMENTS				Ministry/Department
Date Received	Warrant No.	Date of Warrant	Amount Received	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	
<i>Brought forward</i>			650,005.00					
	Increase of Fund							
8. 1.76		2. 1.76	2,700,000.00	23. 1.76	1	22. 1.76	2,000.00	Finance
17. 5.76		2. 2.76	1,000,000.00	4. 2.76	2	2. 2.76	1,000,000.00	Home Affairs
2. 6.76	44	17. 9.75	139,000.00	4. 2.76	3	2. 2.76	7,245.00	Foreign Affairs
2. 6.76	65	17. 9.75	236,178.00	18. 2.76	4	11. 2.76	9,950.00	Finance - Pension & Gratuity
2. 6.76	66	20. 9.75	3,000.00	18. 2.76	5	17. 2.76	8,500.00	Agriculture
2. 6.76	69	22. 9.75	7,000.00	8. 3.76	6	27. 2.76	51,161.00	Trade & Consumer Protection
2. 6.76	70	22. 9.75	127,270.00	8. 3.76	7	27. 2.76	1,186.00	Energy & Natural Resources
2. 6.76	72	29. 9.75	10,000.00	8. 4.76	8	1. 4.76	500,000.00	Health
2. 6.76	73	25. 9.75	1,500.00					
2. 6.76	74	28.10.75	117,826.00	8. 4.76	9	3. 4.76	300,900.00	Works and Housing (Works)
2. 6.76	75	28.10.75	627.00	8. 4.76	10	3. 4.76	6,865.00	Foreign Affairs
2. 6.76	76	28.10.75	17,400.00	8. 4.76	11	5. 4.76	45,000.00	Foreign Affairs
2. 6.76	77	30.10.75	209,240.00	9. 4.76	12	8. 4.76	225.00	Audit
2. 6.76	78	30.10.75	25,700.00	21. 4.76	13	9. 4.76	50,000.00	Health
2. 6.76	79	30.10.75	20,000.00	21. 4.76	14	12. 4.76	802,000.00	Agriculture
2. 6.76	80	11.11.75	60,000.00	21. 4.76	15	12. 4.76	400,000.00	Works & Housing (Works)
2. 6.76	81	11.11.75	2,305.00	30. 4.76	16	27. 4.76	1,473.00	Finance - Pension & Gratuity
2. 6.76	82	11.11.75	22,005.00	25. 5.76	17	8. 5.76	22,458.00	Agriculture
2. 6.76	83	11.11.75	2,700.00	17. 8.76	18	15. 5.76	689,750.00	Agriculture
2. 6.76	84	11.11.75	5,000.00	3. 6.76	19	18. 5.76	900.00	Economic Development
2. 6.76	85	11.11.75	800,000.00	3. 6.76	20	2. 6.76	50,000.00	Health
2. 6.76	86	11.11.75	20,000.00	14. 6.76	21	7. 6.76	5,000.00	Finance - A.G.
2. 6.76	87	19.11.75	2,000.00	14. 6.76	22	10. 6.76	19,502.00	Economic Development
2. 6.76	88	11.11.75	2,000.00	14. 6.76	23	11. 6.76	1.00	Works & Housing (Works)
2. 6.76	89	11.11.75	2,600.00	16. 6.76	24	15. 6.76	769,770.00	Economic Development
2. 6.76	90	4.12.75	128,000.00	28. 6.76	25	21. 6.76	100,000.00	Works & Housing (Works)
2. 6.76	91	4.12.75	6,050.00	28. 6.76	26	22. 6.76	1.00	Agriculture
2. 6.76	92	4.12.75	4,440.00	28. 6.76	27	26. 6.76	252,500.00	Works and Housing (Works).
2. 6.76	93	4.12.75	660.00	28. 6.76	28	26. 6.76	500,000.00	Education
2. 6.76	94	4.12.75	2,000.00	26. 7.76	29	15. 7.76	85,000.00	Home Affairs (Police)
2. 6.76	95	4.12.75	1,000.00	26. 7.76	30	22. 7.76	1,047,385.00	Home Affairs (Police)
2. 6.76	96	4.12.75	16,000.00	17. 8.76	31	28. 7.76	90,000.00	Finance
2. 6.76	97	4.12.75	22,200.00	17. 8.76	32	5. 8.76	98,000.00	Works and Housing (Comm.)
2. 6.76	98	4.12.75	16,400.00	12. 8.76	33	5. 8.76	100,000.00	Foreign Affairs
2. 6.76	99	4.12.75	137,500.00	17. 8.76	34	10. 8.76	35,000.00	Finance
2. 6.76	100	4.12.75	76,000.00	1. 9.76	35	23. 8.76	1,600.00	Works & Housing (Housing)
2. 6.76	101	4.12.75	49,590.00	1. 9.76	36	25. 8.76	10,000.00	Works & Housing (Comm.)
2. 6.76	102	4.12.75	614.00	1. 9.76	37	25. 8.76	200,000.00	Agriculture
2. 6.76	103	4.12.75	130,470.00	1. 9.76	38	27. 8.76	1,600.00	Economic Development
2. 6.76	104	4.12.75	89,000.00	3. 9.76	39	1. 9.76	3,100,000.00	Inland Revenue

**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS - 1976**

*Statement 5 (Cont'd)*

RECEIPTS				PAYMENTS				Ministry/Department
Date Received	Warrant No.	Date of Warrant	Amount Received	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	
<i>Balance Brought Forward</i>								
2. 6.76	105	4.12.75	36,125.00	6. 9.76	40	3. 9.76	24,000.00	O.P.M.
2. 6.76	106	4.12.75	11,000.00	6. 9.76	41	3. 9.76	2,500.00	Parliamentary Affairs
2. 6.76	107	4.12.75	7,425.00	11. 9.76	42	8. 9.76	32,855.00	Foreign Affairs
2. 6.76	108	6.12.75	37,600.00	11. 9.76	43	9. 9.76	16,005.00	Health
2. 6.76	109	6.12.75	127,300.00	11. 9.76	44	10. 9.76	161,000.00	Co-ops. & National Mobilisation
2. 6.76	110	6.12.75	398,850.00	11. 9.76	45	10. 9.76	2,600.00	P.S.C.
2. 6.76	111	6.12.75	14,968.00	11. 9.76	46	10. 9.76	275.00	P.S.C.
2. 6.76	112	6.12.75	155,367.00	15. 9.76	47	13. 9.76	7,007.00	Health
2. 6.76	113	6.12.75	72,000.00	15. 9.76	48	13. 9.76	2,545.00	Health
2. 6.76	114	6.12.75	288.00	16. 9.76	49	14. 9.76	2,000,000.00	Agriculture
2. 6.76	115	6.12.75	18,157.00	16. 9.76	50	14. 9.76	500,000.00	Education
2. 6.76	116	6.12.75	5,000.00	16. 9.76	51	14. 9.76	500,000.00	Education
2. 6.76	117	6.12.75	7,000.00	16. 9.76	52	14. 9.76	46,500.00	Magistrates
2. 6.76	118	6.12.75	32,188.00	16. 9.76	53	14. 9.76	8,000.00	Health
2. 6.76	119	6.12.75	11,000.00	30. 9.76	54	22. 9.76	20,000.00	Works & Housing (Comm.)
2. 6.76	120	6.12.75	4,000.00	30. 9.76	55	22. 9.76	1,000.00	Works & Housing (Comm.)
2. 6.76	121	6.12.75	3,000.00	4.10.76	56	29. 9.76	10,500.00	Economic Development
2. 6.76	122	6.12.75	1,400.00	4.10.76	57	30. 9.76	95,000.00	Foreign Affairs
2. 6.76	123	10.12.75	20,000.00	3.11.76	58	29.10.76	2,000.00	Finance - A.G.
2. 6.76	124	10.12.75	2,500.00	12.11.76	59	8.11.76	6,000.00	Co-ops. & National Mobilisation
2. 6.76	125	10.12.75	17,000.00	12.11.76	60	10.11.76	200,000.00	Economic Development
2. 6.76	126	6.12.75	3,353.00	12.11.76	61	10.11.76	80,000.00	Finance
2. 6.76	127	6.12.75	9,000.00	12.11.76	62	11.11.76	55,991.00	Finance
2. 6.76	128	17.12.75	10,000.00	18.11.76	63	13.11.76	138,000.00	Co-ops. & National Mobilisation
2. 6.76	129	17.12.75	2,000.00	18.11.76	64	13.11.76	5,000.00	Finance
2. 6.76	130	17.12.75	35,656.00	18.11.76	65	13.11.76	85,000.00	Works and Housing (Works)
2. 6.76	131	6.12.75	42,544.00	18.11.76	66	13.11.76	37,500.00	Agriculture
2. 6.76	132	18.12.75	50,000.00	7.12.76	67	16.11.76	850.00	Finance
2. 6.76	133	18.12.75	4,000.00	27.11.76	68	17.11.76	200,000.00	Health
2. 6.76	134	19.12.75	15,000.00	27.11.76	69	17.11.76	500,000.00	Education
2. 6.76	135	19.12.75	22,000.00	27.11.76	70	18.11.76	75,000.00	Accountant General
2. 6.76	136	30.12.75	738,720.00	27.11.76	71	18.11.76	270,000.00	Accountant General
2. 6.76	137	30.12.75	567.00	16.12.76	72	13.12.76	100,000.00	Works & Housing (Works)
2. 6.76	138	19.12.75	1,000,000.00	16.12.76	73	13.12.76	260.00	Works & Housing (Works)
2. 6.76	139	30.12.75	8,000.00	29.12.76	74	16.12.76	189,000.00	Co-ops. & Local Government
2. 6.76	140	31.12.75	525.00	31.12.76	75	24.12.76	1,200.00	Audit
2. 6.76	141	4.12.75	130,000.00	31.12.76	76	24.12.76	262,898.00	Economic Development
2. 6.76	142	31.12.75	5,000.00	31.12.76	77	31.12.76	78,000.00	Home Affairs - Prisons
2. 6.76	143	30.12.75	10,000.00	31.12.76	78	31.12.76	277,200.00	Co-ops. & National Mobilisation



**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS — 1976**

*Statement 5 (Cont'd)*

RECEIPTS				PAYMENTS				
Date Received	Warrant No.	Date of Warrant	Amount Received	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	Ministry/Department
<i>Brought forward</i>								
2. 6.76	144	31.12.75	5,600.00	31.12.76	79	31.12.76	2,730.00	Works & Housing (Comm.)
2. 6.76	145	30.12.75	1,250.00	31.12.76	80	31.12.76	164,000.00	Energy & Natural Resources
2. 6.76	146	31.12.75	600,000.00	31.12.76	81	31.12.76	2,000.00	Finance
2. 6.76	147	31.12.75	2,500.00	31.12.76	82	31.12.76	51,185.00	Finance
2. 6.76	148	31.12.75	2,594.00	31.12.76	83	31.12.76	50,000.00	Finance
2. 6.76	149	31.12.75	32,000.00	31.12.76	84	31.12.76	1,400.00	Health
2. 6.76	150	31.12.75	10,000.00	31.12.75	85	31.12.76	2,545.00	Health
2. 6.76	151	31.12.75	50,000.00	31.12.76	86	31.12.76	3,029.00	Health
2. 6.76	152	31.12.75	8,000.00	31.12.76	87	31.12.76	65,000.00	Health
2. 6.76	153	31.12.75	2,100.00	31.12.76	88	31.12.76	3,000.00	Supreme Court
2. 6.76	154	31.12.75	5,000.00					
2. 6.76	155	31.12.75	460.00					
2. 6.76	156	31.12.75	200,000.00					
2. 6.76	157	31.12.75	400,000.00					
2. 6.76	158	31.12.75	60,000.00					
2. 6.76	159	31.12.75	40,000.00					
2. 6.76	160	31.12.75	200,000.00					
2. 6.76	161	31.12.75	8,700.00					
2. 6.76	162	31.12.75	9,500.00					
2. 6.76	163	31.12.75	5,000.00					
2. 6.76	164	31.12.75	5,700.00					
2. 6.76	165	31.12.75	3,200.00					
2. 6.76	166	31.12.75	2,100.00					
2. 6.76	167	31.12.75	700.00					
2. 6.76	168	31.12.75	2,500.00					
2. 6.76	169	31.12.75	1,400.00					
2. 6.76	170	31.12.75	500.00					
2. 6.76	171	31.12.75	9,303.00					
8. 6.76	1	22. 1.76	2,000.00					
8. 6.76	3	2. 2.76	7,245.00					
8. 6.76	4	11. 2.76	9,950.00					
8. 6.76	5	17. 2.76	8,500.00					
8. 6.76	6	27. 2.76	51,161.00					
8. 6.76	7	27. 2.76	1,186.00					
8. 6.76	8	1. 4.76	500,000.00					
8. 6.76	9	3. 4.76	300,900.00					
8. 6.76	10	3. 4.76	6,865.00					
8. 6.76	11	5. 4.76	45,000.00					
8. 6.76	12	8. 4.76	225.00					
8. 6.76	13	19. 4.76	50,000.00					

**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS - 1976**

*Statement 5 (Cont'd)*

RECEIPTS				PAYMENTS				
Date Received	Warrant No.	Date of Warrant	Amount Received	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	Ministry/Department
<i>Brought Forward</i>							16,703,497.00	
8. 6.76	14	12. 4.76	802,000.00					
8. 6.76	15	12. 4.76	400,000.00					
19. 6.76	16	27. 4.76	1,473.00					
19. 6.76	19	18. 5.76	900.00					
19. 6.76	20	2. 6.76	50,000.00					
19. 6.76	21	7. 6.76	5,000.00					
19. 6.76	24	15. 6.76	769,770.00					
19. 6.76	25	21. 6.76	100,000.00					
19. 6.76	27	26. 6.76	252,500.00					
19. 6.76	28	26. 6.76	500,000.00					
18. 8.76	18	15. 5.76	689,750.00					
17.12.76	17	8. 5.76	22,458.00					
17.12.76	22	10. 6.76	19,502.00					
17.12.76	23	11. 6.76	1.00					
17.12.76	26	22. 6.76	1.00					
17.12.76	29	15. 7.76	85,000.00					
17.12.76	30	22. 7.76	1,047,385.00					
17.12.76	31	28. 7.76	90,000.00					
17.12.76	32	5. 8.76	98,000.00					
17.12.76	33	5. 8.76	100,000.00					
17.12.76	34	10. 8.76	35,000.00					
17.12.76	35	23. 8.76	1,600.00					
17.12.76	36	25. 8.76	10,000.00					
17.12.76	37	25. 8.76	200,000.00					
17.12.76	38	27. 8.76	1,600.00					
17.12.76	39	1. 9.76	3,100,000.00					
17.12.76	40	3. 9.76	24,000.00					
17.12.76	41	3. 9.76	2,500.00					
17.12.76	42	8. 9.76	32,855.00					
17.12.76	43	9. 9.76	16,005.00					
17.12.76	44	10. 9.76	151,000.00					
17.12.76	45	10. 9.76	2,600.00					
17.12.76	46	10. 9.76	275.00					
17.12.76	47	13. 9.76	7,007.00					
17.12.76	48	13. 9.76	2,545.00					
17.12.76	49	14. 9.76	2,000,000.00					
17.12.76	50	14. 9.76	500,000.00					
17.12.76	51	14. 9.76	500,000.00					
17.12.76	52	14. 9.76	46,500.00					
17.12.76	53	14. 9.76	8,000.00					

**CONTINGENCIES FUND  
STATEMENT OF RECEIPTS AND PAYMENTS – 1976**

*Statement 5 (Cont'd)*

RECEIPTS				PAYMENTS				Ministry/Department
Date Received	Warrant No.	Date of Warrant	Amount Received	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	
<i>Brought forward</i>							<i>16,703,497.00</i>	
17.12.76	54	22. 9.76	20,000.00					
17.12.76	55	22. 9.76	1,000.00					
17.12.76	56	29. 9.76	10,500.00					
17.12.76	57	30. 9.76	95,000.00					
17.12.76	58	29.10.76	2,000.00					
17.12.76	59	8.11.76	6,000.00					
17.12.76	60	10.11.76	200,000.00					
17.12.76	61	10.11.76	80,000.00					
17.12.76	62	11.11.76	55,991.00					
17.12.76	63	13.11.76	138,000.00					
17.12.76	64	13.11.76	5,000.00					
17.12.76	65	13.11.76	85,000.00					
17.12.76	66	13.11.76	37,500.00					
17.12.76	67	16.11.76	850.00					
17.12.76	68	17.11.76	200,000.00					
17.12.76	69	17.11.76	500,000.00					
17.12.76	70	18.11.76	75,000.00					
17.12.76	71	18.11.76	270,000.00					
			26,050,100.00	Balance C/F			9,346,603.00	
			26,050,100.00				26,050,100.00	

V. O. D'Ornellas  
ACCOUNTANT GENERAL (ag.)

**CONTINGENCIES FUND  
BALANCE SHEET AS AT 31ST DECEMBER, 1976**

*Statement 6*

ASSETS	NOTES	1976	1975
Balance in Bank		9,346,603.00	650,085.00
Outstanding Advances to Ministries/Departments	1	1,253,397.00	7,249,915.00
		<u>10,600,000.00</u>	<u>7,900,000.00</u>
<b>LIABILITIES</b>			
Issues from the Consolidated Fund	2	10,600,000.00	7,900,000.00
		<u>10,600,000.00</u>	<u>7,900,000.00</u>

The attached notes form an integral part of this Balance sheet.

V. O. D'Ornellas  
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF OUTSTANDING ADVANCES FROM  
THE CONTINGENCIES FUND AS AT 31ST DECEMBER, 1976**

*Statement 6 (Cont'd)*

Ministry/Department	Warrant Number	Date of Warrant	Amount	Total Advances Outstanding for each Ministry
Works	72	13.12.76	100,000.00	
Works	73	13.12.76	260.00	100,260.00
Co-operatives and National Mobilisation	74	16.12.76	189,000.00	
Co-operatives and National Mobilisation	78	31.12.76	277,200.00	466,200.00
Audit	75	24.12.76	1,200.00	1,200.00
Economic Development	76	24.12.76	262,898.00	262,898.00
Home Affairs (Prisons)	77	31.12.76	78,000.00	78,000.00
Communications	79	31.12.76	2,730.00	2,730.00
Energy and Natural Resources	80	31.12.76	164,000.00	164,000.00
Finance	81	31.12.76	2,000.00	
Finance	82	31.12.76	51,135.00	
Finance	83	31.12.76	50,000.00	103,135.00
Health	84	31.12.76	1,400.00	
Health	85	31.12.76	2,545.00	
Health	86	31.12.76	3,029.00	
Health	87	31.12.76	65,000.00	71,974.00
Supreme Court	88	31.12.76	3,000.00	3,000.00
				1,253,397.00

2. Issues from the Consolidated Fund

Balance as at January 1, 1976

7,900,000.00

Issues during 1976

2,700,000.00

10,600,000.00

**DEPOSIT FUND**  
**BALANCE SHEET AS AT 31ST DECEMBER, 1976**

*Statement 7*

ASSETS	NOTES	1976	1975
Outstanding Advances	2	26,702,317.14	27,261,757.88
Due by General Account	3	65,465,043.91	46,921,533.87
		<u>92,167,361.05</u>	<u>74,183,291.75</u>
<b>LIABILITIES</b>			
Deposits	4	22,287,375.30	28,319,996.59
Deposits for Investment	5	11,792,011.03	405,497.05
Amount due to General Account		43,149,946.76	32,607,981.69
Amount due to Consolidated Fund — Revenue Receipts		6,806,501.85	6,529,599.84
Cash and Bank Balances	1	8,131,526.03	6,320,216.58
		<u>92,167,361.05</u>	<u>74,183,291.75</u>

The Attached Notes Form an integral part of this Balance Sheet.

V. O. D'Ornellas  
ACCOUNTANT GENERAL

DEPOSITS FUND: NOTES ON ACCOUNTS

Statement 7 (Cont'd)

<b>1. Cash and Bank Balances</b>		
Balance as per Accountant General		
Cash Book Account 401		19,313,662.30 CR
Balance on A.G. Account 101	120,291.76 DR	
Balance on Royal Bank of Canada A/c	4,542.08 DR	
Balance on Ministry of Communications A/C 198	11,035,748.69 DR	11,160,582.53 DR
		<u>8,153,079.77 CR</u>
Less: Imprest		21,553.74
		<u>8,131,526.03 CR</u>
<b>2. Advances</b>		
Personal		6,825,731.07 DR
Other Governments and Administrations		1,686,978.01 DR
Statutory Bodies		8,082,797.93 DR
Miscellaneous		10,106,810.13 DR
		<u>26,702,317.14 DR</u>
<b>3. Amounts due by General Account</b>		
General Account Expenditure		23,685,968.35
General Account Receipts		24,365,777.14
		<u>48,051,745.49</u>
Add: Other Amounts due by General Account		17,413,298.42
		<u>65,465,043.91</u>
<b>4. Deposits</b>		
Other Governments and Administrations		1,876,357.08 DR
Statutory Bodies		2,745,256.10 CR
General		21,418,676.36 CR
		<u>22,297,975.30 CR</u>
<b>5. Deposits for Investments</b>		
Deposits made for Investments		35,720,173.93 CR
Less: Deposits Invested		23,936,162.90
		<u>11,792,011.03 CR</u>

**STATEMENT OF OUTSTANDING DEPOSITS**  
**SUMMARY OF DEPOSITS AS AT 31ST DECEMBER, 1976**

*Statement 7A*

Type of Deposits	Code No.	Amount
Other Governments and Administration ..	796-000-000	1,876,557.00 DR
Statutory Bodies ..	797-000-000	2,745,256.10 CR
Miscellaneous ..	798-000-000	21,418,676.36 CR
		<u>22,287,375.86 CR</u>
Deposits for Investment ..	794-000-000	35,728,178.98 CR
Less:		
Deposits Invested ..	795-000-000	23,986,162.90 DR
		<u>11,792,011.03 CR</u>

V. U. D'Ornellas  
ACCOUNTANT GENERAL

**STATEMENT OF OUTSTANDING ADVANCES**  
**SUMMARY OF ADVANCES OUTSTANDING AS AT 31ST DECEMBER, 1976**

*Statement 7B*

Type of Advances	Code No.	Amount
Personal ..	781-000-000	1,519,941.85 DR
Motor Vehicles ..	782-000-000	5,402,230.86 DR
Bicycles ..	783-000-000	24,231.69 DR
Furniture ..	784-000-000	75,214.81 DR
Sundry-Personal ..	785-000-000	195,887.64 CR
Other Governments and Administrations ..	786-000-000	1,686,978.01 DR
Statutory Bodies ..	787-000-000	8,082,797.93 DR
Miscellaneous ..	788-000-000	10,106,810.13 DR
		<u>26,702,317.14 DR</u>

V. U. D'Ornellas  
ACCOUNTANT GENERAL



**GENERAL ACCOUNT  
BALANCE SHEET AS AT 31ST DECEMBER, 1976**

*Statement 8*

Assets	Notes	1976	1975
		\$	\$
Cash and Bank Balance	(1)	298,636,600.39	295,857,264.68
Amount due by Deposit Fund		50,125,607.61	39,503,794.28
Disallowance Account		259.23	259.23
Erroneous Payments		41,248.90	5,535.75
Supplies Division - Works		621,630.87	617,634.86
Housing Fund		81,373.92	81,373.92
		349,506,800.92	336,065,862.72
<b>LIABILITIES</b>			
Current Vote Account		10,596,218.31	29,304,986.24
Capital Vote Account		( 20,831,972.83)	( 26,873,780.48)
Due to Contingencies Fund		1,253,397.00	7,249,915.00
Due to Deposits Fund	(2)	63,916,673.41	37,492,480.94
Due to Consolidated Fund	(3)	294,572,485.03	288,892,261.02
		349,506,800.92	336,065,862.72

1. The attached notes form an integral part of this Balance Sheet.
2. The figures in Brackets denote deductions.

V. O. D'Ornellas  
ACCOUNTANT GENERAL

**GENERAL ACCOUNT  
NOTES ON ACCOUNTS**

*Statement 8 (Cont'd)*

		\$
<b>1. Cash and Bank Balances</b>		
Cash Balance at Accountant General's Department		9,191,888.94 DR.
Bank Balance on Accountant General's Account 405		307,610,051.65 DR.
Bank Balance on Accountant General's Account 402		53,203,997.40 CR.
Crown Agents Balance on General Account		3,404,770.02 DR.
Crown Agents Special Account 101	— 915.11 CR.	
Crown Agents Special Account 103	— 1,812.72 CR.	
Crown Agents Special Account 104	— 33,699.76 DR.	
Crown Agents Special Account 105	— 55,892.31 DR.	
Crown Agents Special Account —	— 70,110.50 DR.	157,574.74 DR.
Sub-Treasuries — N.W.D.	— 242,751.43 DR.	
Sub-Treasuries — Lethem	— 460,375.87 DR.	
Sub-Treasuries — New York	— 41,411.77 CR.	
Sub-Treasuries — London	— 208,621.25 CR.	453,094.20 DR.
Ministry of Works & Communications (Works)		102,955.19 DR.
Ministry of Works & Housing		588,570.62 DR.
Ministry of Economic Development		336,769.35 DR.
Ministry of Economic Development — World Fertility Survey		74,707.83 DR.
Ministry of Agriculture		10,747,432.91 CR.
Ministry of Health		4,000,570.51 DR.
Ministry of Home Affairs — General		961,101.37 DR.
Ministry of Home Affairs — Police		1,564,254.43 DR.
Ministry of Education		13,671,982.95 DR.
Ministry of National Development		49,249.73 DR.
Ministry of Energy & Natural Resources		38,835.32 DR.
Ministry of Co-operatives & National Mobilisation		1,223,271.61 DR.
Office of the Prime Minister		10,993.86 DR.
		279,489,215.09 DR.
Add Ministries Paymasters Accounts		16,194,776.42 DR.
Imprest Account		2,952,688.88 DR.
		298,636,680.39 DR.
<b>2. Amount due to the Deposits Fund</b>		
Reimbursement of Expenditure paid by the Deposits Fund		22,635,407.32
Deposits Fund Receipts		23,067,967.67
Other Amounts due to Deposits Fund		17,413,298.42
		63,916,673.41
<b>3. Amounts due to Consolidated Fund</b>		
Other Amounts due to Consolidated Fund		300,763,311.46
Less: Revenue Account		6,435,349.96
		294,327,961.50
Add: Inter Ministries Clearance Account		244,523.53
		294,572,485.03

**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31ST DECEMBER, 1976**

*Statement 9 (Cont'd)*

LIABILITIES	Notes	1976	1975
<b>General Account</b>			
Current Vote Account		10,596,218.31	29,304,986.24
Capital Vote Account		( 20,831,972.83)	( 26,873,780.48)
Due to Contingencies Fund		1,253,397.00	7,249,915.00
<b>Deposits Fund</b>			
Due to General Account			
Deposits	11	22,237,375.38	28,319,996.59
Deposits For Investment	12	11,792,011.03	405,497.05
		<u>39,690,639.33</u>	<u>64,233,578.28</u>

(a) Figures in brackets denote deductions

(b) The attached Notes form an integral part of this Balance Sheet.

V. O. D'Ornellas  
ACCOUNTANT GENERAL

**NOTES ON ACCOUNTS**

*Statement 9 (Cont'd)*

<b>1.</b>	See Note 2 of Consolidated Fund Balance Sheet	
<b>2.</b>	<b>Consolidated Fund – Due by Deposits Fund</b>	
	Due by Deposits Fund	7,279,323.18
	Less: Liability – Deposits Fund – Due to Consolidated Fund	6,806,501.85
		472,821.33
<b>3.</b>	<b>Consolidated Fund – Due by General Account</b>	
	Due by General Account	
	(See Note 1 of Consolidated Fund Balance Sheet)	295,678,325.16
	Less: Liability – Due to Consolidated Fund	
	(See Note 3 of General Account Balance Sheet)	294,572,485.03
		1,105,840.13
<b>4.</b>	<b>General Account – Due by Deposits Fund</b>	
	Amount due by Deposits Fund	50,125,607.61
	Less: Liability – Deposits Fund Due to General Account	43,149,946.76
		6,975,660.85
<b>5.</b>	<b>Deposits Fund – Due by General Account</b>	
	Amount due by General Account	
	(See Note 3 of Deposits Fund Balance Sheet)	65,465,043.91
	Less: Liability – General Account Due to Deposits Fund	63,916,673.41
		1,548,370.50
<b>6.</b>	See Note 2 of Deposits Fund Balance Sheet.	
<b>7.</b>	See Note 1 of Deposits Fund Balance Sheet.	
<b>8.</b>	See Note 1 of General Account Balance Sheet.	
<b>9.</b>	See Note 3 of Consolidated Fund Balance Sheet.	
<b>10.</b>	See Note 4 of Consolidated Fund Balance Sheet.	
<b>11.</b>	See Note 4 of Deposits Fund Balance Sheet.	
<b>12.</b>	See Note 5 of Deposits Fund Balance Sheet.	

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
<b>FUNDED DEBT:</b>					
(i) External Loans					
3% Stock (1975/80)	Ordinance 11/1929 Inscribed Stock	8,602,240.00	9,644,504.43	6,953,006.21	Loan floated at 98% on 24th July, 1929 for a term of 40 years. Converted on 1st August, 1949 and repayable on 1st February, 1980 with the option of redemption at par on or after 1st February 1975 on giving 3 months' notice. A Sinking Fund commenced on 1st February, 1950. Interest payable on 1st February and August.
3% Stock (1975/80)	-- do --	390,700.00			Stock identical and additional to the above was issued in October 1929 at 99½%. Conversion was effected along with the above issue.
5% Stock (1980/85)	Ordinance 55/1955	15,367,564.43	7,496,996.61	5,785,002.08	Flouted at 96.105% on 30th April, 1956 for a period of 29 years with option of redemption at par on or after 15th March, 1980 on giving 3 months' notice. A Sinking Fund commenced on 15th September. In addition a Supplementary Sinking Fund in respect of the loan raised under Ord: 55/1955 commenced in 1956.
Supplementary Sinking Fund			1,134,298.59	933,414.91	
<b>Total External Loans</b>		<b>24,440,505.60</b>	<b>18,275,799.63</b>	<b>13,692,303.20</b>	

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		
			Ledger Value	Mean Market Value	
(i) Internal Loans 3% Debentures (1976/86)	Ord. 5/1945	5,000,000.00	2,676,833.98	2,090,552.36	Issued at par on 1st January, 1946 for a period of 40 years with option of redemption at par on or after 1st January, 1976. A Sinking Fund commenced on 1st January, 1946. Interest payable 1st January and 1st July.
4% Debentures 1st Issue (1966/86)	Ord. 17/1953	1,534,300.00	895,411.86	745,441.40	Issued at par on 31st December, 1956 for a period of 30 years with option of redemption at par on or after 1st January, 1966 or on giving 6 months' notice. A Sinking Fund commenced 1st January, 1959. Interest payable 1st January and 1st July.
5% Debentures 2nd Issue (1967/87)	Ord. 17/1953	1,313,750.00	689,559.98	572,038.02	A further issue at par was raised on 1st January, 1957 for a period of 30 years with option of redemption at par on or after 1st January, 1967 on giving 6 months' notice. A Sinking Fund commenced on 1st January, 1960. Interest payable 1st January and 1st July.
6% Debentures 1st Issue (1969/79)	Ord. 54/1956	3,600,000.00	2,255,193.08	2,148,749.90	Issued on 1st January, 1959 for a period of 20 years with option of redemption at par on or after 1st June, 1969, on giving 6 months' notice. Sinking Fund commenced on 1st June, 1962. Interest payable 1st June and 1st December.
5½% Debentures 2nd Issue (1969/79)	Ord. 54/1956	5,000,000.00	3,171,803.43	2,815,804.17	A further issue of 98% raised on 1st December, 1959 for a period of 20 years with option redemption at par on or after 1st December, 1969 on giving 6 months' notice. Sinking Fund commenced on 1st December, 1969 interest payable on 1st June and 1st December.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
5½% Debentures (1973/88)	Ord. 13/1958	300,000.00	127,607.22	116,471.26	Issued on 1st November, 1958 for a period of 30 years with option of redemption on or after 1st November, 1973, on giving 6 months' notice. Sinking Fund contribution commenced 1st November, 1961. Interest payable 1st May and 1st November.
6½% Debentures 1st Issue (1971/81)	Ord. 9/1960	2,500,000.00	1,238,542.20	1,173,779.40	Issued at par 1st December, 1961, for a period of 20 years with option for redemption at par on or after 1st December, 1971 on giving 6 months' notice. Sinking Fund commenced on 1st December, 1964. Interest payable on 1st June and 1st December.
6½% Debentures 2nd Issue (1974/84)	Ord. 9/1960	2,000,000.00	811,107.67	754,700.25	A further issue at par on 1st August, 1964 for a period of 20 years with option of redemption at par on or after 1st August, 1974, on giving 6 months' notice. Sinking Fund commenced on 1st August, 1966. Interest payable 1st February and 1st August.
7% Debentures 1st Issue (1966)	Ord. 22/1966	805,850.00	232,195.41	202,904.64	Issued at par on 15th June, 1966 for a period of 20 years. Sinking Fund commenced 15th June, 1968. Interest payable on 15th June and 15th December.
7% Debentures (1966) 2nd Issue	Ord. 22/1966	215,400.00	83,480.34	83,480.34	Issued at par on 15th September, 1966 for a period of 20 years. Sinking Fund commenced on 15th September, 1968. Interest payable on 15th March and 15th September.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Authority Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 3rd Issue (1966)	Ord. 22/1966	22,850.00	0,927.07	0,927.07	Issued at par on 15th December, 1966 for a period of 20 years. Sinking Fund commenced on 15th December, 1968. Interest payable 15th June and 15th December.
7% Debentures 4th Issue (1977)	Ord. 22/1966	446,600.00	417,208.74	398,331.07	Issued at par on 1st July, 1967 for a period of 10 years. Sinking Fund commenced on 1st July, 1969. Interest payable 1st January and 1st July.
7% Debentures 5th Issue (1977)	Ord. 22/1966	477,250.00	438,522.29	416,344.10	Issued on 16th September, 1967 and redeemable at par on 16th September, 1977. Sinking Fund commenced on 16th September, 1969. Interest payable 16th March and 16th September.
7% Debentures 6th Issue (1977)	Ord. 22/1966	266,750.00	258,776.08	239,264.97	Issued on 16th December, 1967 and redeemable at par on 16th December, 1977. Sinking Fund will commence on 16th December, 1969. Interest payable on 16th June and 16th December.
7% Debentures 7th Issue (1978)	Ord. 22/1966	2,369,500.00	1,169,798.24	1,094,977.25	Issued on 1st July, 1968 and redeemable at par on 1st July, 1978. Sinking Fund commenced on 1st July, 1970. Interest payable on 1st January and 1st July.
7% Debentures 8th Issue (1978)	Ord. 22/1966	173,550.00	32,269.86	119,623.99	Issued on 16th September, 1968 and redeemable at par on 16th September, 1978. Sinking Fund commenced on 16th September, 1970. Interest payable on 16th March and 16th September.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 9th Issue (1978)	Ord. 22/1966	45,000.00	34,468.79	50,993.92	Issued on 1st October, 1968 and redeemable at par on 1st October, 1978. Sinking Fund commenced on 1st October 1970. Interest payable on 1st April, and 1st October.
7% Debentures 10th Issue (1978)	Ord. 22/1966	137,300.00	78,632.37	70,198.22	Issued on 16th December, 1968 and redeemable at par on 16th December, 1978. Sinking Fund commenced on 16th December, 1970. Interest payable on 16th June and 16th December.
7% Debentures 11th Issue (1979)	Ord. 22/1966	1,033,450.00	424,385.49	396,261.28	Issued on August 1, 1969 and redeemable at par on 1st August, 1979. A Sinking Fund commenced on August 1, 1971. Interest payable on February 1, and August 1, of each year.
7% Debentures 12th Issue (1979)	Ord. 22/1966	887,050.00	349,974.19	321,502.85	Issued on October 1, 1969 and redeemable at par on October 1, 1979. A Sinking Fund commenced on October 1, 1971. Interest payable on April 1, and 1st October of each year.
7% Debentures 13th Issue (1979)	Ord. 22/1966	1,691,850.00	672,523.68	623,851.11	Issued on 16th December, 1969 and redeemable at par on 16th December, 1979. A Sinking Fund commenced on 16th December, 1971. Interest payable on 16th June and 16th December each year.
7% Debentures 14th Issue (1980)	Ord. 22/1966	3,983,200.00	1,449,190.43	1,248,083.29	Issued on 1st August, 1970 and redeemable at par on 1st August, 1980. A Sinking Fund commenced on 1st August, 1972. Interest payable on February 1st and August 1st of each year.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 15th Issue (1980)	Ord. 22/1966	5,311,800.00	2,073,533.50	1,945,720.59	Issued on 1st October, 1970 and redeemable at par on 1st October, 1980. A Sinking Fund commenced on 1st October, 1972. Interest payable on April 1 and October 1 of each year.
7% Debentures 16th Issue (1980)	Ord. 22/1966	685,600.00	372,194.87	337,663.01	Issued on 16th November, 1970 and redeemable at par on 16th November, 1980. A Sinking Fund commenced on 16th November, 1972. Interest payable on May 16 and November 16 of each year.
7% Debentures 17th Issue (1980)	Ord. 22/1966	4,068,050.00	1,832,404.32	1,744,650.85	Issued on 23rd December, 1970 and redeemable at par on 23rd December, 1980. A Sinking Fund commenced on 23rd December, 1972. Interest payable on June 23rd and December 23rd of each year.
7% Debentures 18th Issue (1981)	Ord. 22/1966	2,734,500.00	1,114,053.40	1,017,352.30	Issued on 22nd February, 1971 and redeemable at par on 22nd February, 1981. Interest payable on 22nd February and 22nd August each year. A Sinking Fund commenced on 22nd February, 1973.
7% Debentures 19th Issue (1981)	Ord. 22/1966	2,826,750.00	1,256,491.15	1,202,515.46	Issued on 8th June, 1971 and redeemable at par on 8th June, 1981. Interest payable on 8th June and 8th December each year. A Sinking Fund commenced on 8th June, 1973.
7% Debentures 20th Issue (1981)	Ord. 22/1966	3,014,000.00	1,062,410.34	916,544.20	Issued on 6th July, 1971 and redeemable at par on 6th July, 1981. Interest payable on 6th July and 6th January each year. A Sinking Fund commenced on 6th July, 1973.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 21st Issue (1981)	Ord. 22/1966	4,570,150.00	1,730,078.73	1,654,092.13	Issued on 19th November, 1971 and redeemable at par on 9th November, 1981. Interest payable on 9th November and 9th May each year. A Sinking Fund commenced on 9th November, 1973.
7% Debentures 22nd Issue (1981)	Ord. 22/1966	1,576,700.00	636,683.91	558,525.57	Issued on 28th December, 1971 and redeemable at par on 9th November, 1981. Interest payable on 9th November and 9th May each year. A Sinking Fund commenced on 9th November, 1973.
7% Debentures 23rd Issue (1982)	Ord. 22/1966	6,579,650.00	1,840,916.23	1,646,738.27	Issued on 29th March, 1972 and redeemable at par on 29th March, 1982. Interest payable on 29th March and 29th September each year. A Sinking Fund to commence on 29th March, 1974.
7% Debentures 24th Issue (1982)	22 of 1966	5,205,000.00	1,478,415.48	1,244,204.63	Issued on 15th August, 1972 and redeemable at par on 15th August, 1982. Interest payable on 15th February and 15th August each year. A Sinking Fund to commence on 15th August, 1974.
7% Debentures 24th Issue (1982)	22 of 1966	3,214,600.00	837,821.40	780,765.71	Issued on 28th December, 1972 and redeemable at par on 28th December, 1982. Interest payable on 28th June and 28th December each year. A Sinking Fund to commence on 28th December, 1974.
7% Debentures 1st Issue (1973)	11 of 1973	10,298,500.00	-	-	Issued on 9th July, 1973 and redeemable at par on 9th July, 1983. Interest payable on 9th July and 9th January each year. A Sinking Fund to commence on 9th July, 1975.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 2nd Issue (1973)	11 of 1973	3,283,200.00	-	-	Issued on 18th August, 1973 and redeemable at par on 18th August, 1983. Interest payable on 18th August and 18th February each year. A Sinking Fund to commence on 18th August, 1975.
7% Debentures 3rd Issue (1973)	11 of 1973	4,581,550.00	-	-	Issued on 1st October, 1973 and redeemable at par on 1st October, 1983. Interest payable on 1st October and 1st April each year. A Sinking Fund commenced 1st October, 1975.
7% Debentures 4th Issue (1973)	11 of 1973	3,263,000.00	-	-	Issued on 28th December, 1973 and redeemable at par on 28th December, 1983. Interest payable on 28th December and 20th June each year. A Sinking Fund to commence on 28th December, 1975.
7% Debentures 5th Issue (1984)	11 of 1973	3,760,700.00	-	-	Issued on 22nd February, 1974 and redeemable at par on 22nd February, 1984. Interest payable on the 22nd August and February each year. A Sinking Fund commenced 22nd February, 1976.
6% Debentures 6th Issue (1984)	11 of 1973	3,062,050.00	-	-	Issued on 24th January, 1974 and redeemable at par on 24th December, 1979. Interest payable on 24th July and January each year. A Sinking Fund commenced on 24th January, 1976.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
6½% Debentures 7th Issue (1984)	11 of 1973	4,650,000.00	—	—	Issued on 22nd March, 1974 and redeemable at par on 22nd March, 1979. Interest payable on the 22nd March and September each year. A Sinking Fund commenced 22nd March, 1976.
7% Debentures 8th Issue (1984)	11 of 1973	2,950,500.00	—	—	Issued on 4th May, 1974 and redeemable at par on 4th May, 1981. Interest payable on 4th May and November each year. A Sinking Fund commenced 4th May, 1976.
7% Debentures 9th Issue (1984)	11 of 1973	1,500,000.00	—	—	Issued on 24th August, 1974 and redeemable at par on the 24th August, 1984. Interest payable on 24th February and August each year. A Sinking Fund commenced 24th August, 1976.
7% Debentures 10th Issue (1984)	11 of 1973	2,869,900.00	—	—	Issued on 30th June, 1974 and redeemable at par on 30th June, 1984. Interest payable on 30th June and December each year. A Sinking Fund commenced 30th June, 1976.
7% Debentures 11th Issue (1984)	11 of 1973	4,221,000.00	—	—	Issued on 30th September, 1974 and redeemable at par on 30th September, 1984. Interest payable on 30th September and March each year. A Sinking Fund commenced 30th September, 1976.
7% Debentures 12th Issue (1984)	11 of 1973	2,746,650.00	—	—	Issued on 31st December, 1974 and redeemable at par on 30th June, 1984. Interest payable on 30th June and 31st December each year. A Sinking Fund to commence 30th September, 1976.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 13th Issue (1984)	11 of 1973	5,093,900.00	-	-	Issued on 2nd May 1975 and redeemable at par on 2nd May, 1985. Interest payable on 2nd November and May each year. A Sinking Fund to commence not later than 30th September, 1977.
7% Debentures 14th Issue (1985)	11 of 1973	5,084,650.00	-	-	Issued on 16th August, 1975 and redeemable at par on 16th August, 1985. Interest payable on 16th February and August each year. A Sinking Fund to commence 30th September, 1978.
7% Debentures 15th Issue (1985)	11 of 1973	4,237,200.00	-	-	Issued on 16th October, 1975 and redeemable at par on 16th October, 1985. Interest payable on 16th April and October each year. A Sinking Fund to commence not later than 30th November, 1978.
7% Debentures 16th Issue (1985)	11 of 1973	4,535,000.00	-	-	Issued on 31st December, 1975 and redeemable at par on 31st December, 1985. Interest payable on 30th June and 31st December each year. A Sinking Fund to commence not later than 31st January, 1977.
8% Debentures Special Issue (Gryllau Pension Fund)	Local Act 11 of 1973	100,000.00	-	-	Issued on 4th December, 1975 for a term of 15 years. Interest payable on 4th June and December each year commencing 4th June, 1976 and ending 4th December, 1990. A Sinking Fund to be provided for the redemption of this Debenture.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount Outstanding	Sinking Funds		Remarks
			Ledger Value	Mean Market Value	
0% Debentures Special Issue (Guyian Pension Fund)	Loan Act 11 of 1973	400,000.00	—	—	Issued on 2nd January, 1976 for a term of 15 years. Interest payable on the 2nd January and July each year. A Sinking Fund to be provided for the redemption.
7% Debentures 17th Issue (1986)	Ordinance 11 of 1973	5,536,100.00	—	—	Issued on 30th March, 1976 and redeemable at par on 30th March, 1986. Interest payable on 30th March and September each year. A Sinking Fund to commence not later than 31st January, 1978.
7% Debentures 18th Issue (1986)	11 of 1973	5,322,400.00	—	—	Issued on 29th June, 1976 and redeemable at par on the 29th June, 1986. Interest payable on 29th June, and December each year. A Sinking Fund to commence not later than 29th June, 1978.
7% Debentures 19th Issue (1986)	11 of 1973	5,355,050.00	—	—	Issued on 16th October, 1976 and redeemable at par on 16th October, 1986. Interest payable on 16th October and April each year. A Sinking Fund to commence not later than 16th October, 1986.
7% Debentures 20th Issue (1986)	11 of 1973	5,918,600.00	—	—	Issued on 31st December, 1976 and redeemable at par on 31st December, 1986. Interest payable on 30th June and 31st December each year. A Sinking Fund to commence not later than 31st January, 1978.
<b>Funded Debt Total — Internal Loans</b>		<b>162,524,400.00</b>	<b>31,773,818.53</b>	<b>20,762,853.66</b>	

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
UNFUNDED DEBT - INTERNAL LOANS 7% Equated Annuity Debentures - 1st Issue (1986)	Ord. 22/1966	5,799,900.00	2,075,784.21	3,724,115.79	Equated annuity debentures issued on 15th June, 1966, redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th December and 15th June. The first instalment commenced on 15th December, 1966 and the final instalment will be paid on 15th June, 1986.
7% Equated Annuity Debentures - 2nd Issue (1986)	- do -	527,550.00	176,413.72	351,137.28	Equated annuity debentures issued on 15th September, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th March and 15th September. The first instalment commenced on 15th March, 1967 and the final instalment will be paid on 15th September, 1986.
7% Equated Annuity Debentures - 3rd Issue (1986)	- do -	476,350.00	159,291.43	317,058.57	Equated annuity debentures issued on 15th December, 1966; redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th June and 15th December. The first instalment commenced on 15th June, 1967 and the final instalment will be paid on 15th December, 1986.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures - 4th Issue (1977)	Ord. 22/1966	550.00	475.85	73.15	Equated annuity debentures issued on 1st July, 1967, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment commenced on 1st January, 1968 and the final instalment will be paid on 1st July, 1977.
7% Equated Annuity Debentures - 5th Issue (1977)	Ord. 22/1966	118,600.00	102,826.20	15,773.80	Equated annuity debentures issued on 16th September, 1967, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment commenced on 16th March, 1968 and the final instalment will be paid on 16th September, 1977.
7% Equated Debentures - 6th Issue (1977)	do	1,210,900.00	1,067,190.30	163,709.70	Equated annuity debentures issued on 16th December, 1967, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment commenced on 16th June, 1968 and the final to be paid on 16th December, 1977.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Debentures (1977) Refinancing Rice Industry	Ord. 22/1966	6,300,000.00	5,670,000.00	630,000.00	Issued on 14th December, 1967 re financing of the Rice Industry. Principal payable in half-yearly instalments of one twentieth of entire sum, together with interest due for the half year on the balance outstanding during that period.
Guyana Savings Bonds	Ord. 22/1966	400,911.28	153,780.00	247,131.28	Issues \$38,475.00. Repayment \$16,100.00. Issued at monthly intervals commencing on 1st November, 1967; redeemable either 5 years after issue at a premium of 40% (equivalent to 7½% compound interest) or 9 years after issue at double the face value of the bond (equivalent to 7½% compound interest). In addition Government will purchase the bond at prices prescribed in the prospectus.
7% Debentures Equated Annuity 7th Issue (1978)	Ord. 22/1966	70,150.00	52,078.32	18,091.68	Equated annuity debentures issued on 1st July, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment was paid on 1st January, 1969 and the final instalment will be paid on 1st July, 1978.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 8th Issue (1978)	Ord. 22/1966	826,400.00	613,271.44	213,128.56	Equated Annuity debentures issued on 16th September, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment was paid on 16th March, 1969 and the final instalment will be paid on 16th September, 1978.
7% Equated Annuity Debentures 9th Issue (1978)	— do —	72,250.00	53,616.72	18,633.28	Equated annuity debentures issued on 1st October, 1968, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment was paid on 1st April, 1969 and the final instalment will be paid on 1st October, 1978.
7% Equated Annuity Debentures 10th Issue (1978)	— do —	879,300.00	652,528.53	226,771.47	Equated Annuity debentures issued on 16th December, 1968; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1969 and the final instalment will be paid on 16th December, 1978.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 11th Issue (1979)	Ord. 22/1966	916,350.00	573,176.93	343,173.07	Equated Annuity Debentures issued on 1st August, 1969 redeemable by means of half-yearly instalment of principal and interest combined and payable on 1st February and 1st August. The first instalment was paid on 1st February, 1970 and the final instalment will be paid on 1st August, 1979.
7% Equated Annuity Debentures 12th Issue (1979)	-- do --	576,800.00	360,788.40	216,011.60	Equated Annuity Debentures issued on 1st October, 1969; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment was paid on 1st April, 1970 and the final instalment will be paid on 1st October, 1979.
7% Equated Annuity Debentures 13th Issue (1979)	-- do --	420,600.00	263,085.30	157,514.70	Equated Annuity Debentures issued on 16th December, 1969; redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1970 and the final instalment will be paid on 16th December, 1979.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 14th Issue (1980)	22/1966	116,200.00	60,028.92	56,171.08	Equated Annuity Debentures issued on 1st August, 1970; redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st February and 1st August. The first instalment will be paid on 1st February, 1971 and the final instalment on 1st August, 1980.
7% Equated Annuity Debentures 15th Issue (1980)	-- do --	7,750.00	4,008.65	3,741.35	Equated Annuity Debentures issued on 1st October, 1970 redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment will be paid on 1st April, 1971 and the final instalment on 1st October, 1980.
7% Equated Annuity Debentures 16th Issue (1980)	-- do --	84,250.00	43,528.54	40,721.46	Equated Annuity Debentures issued on 16th November, 1970 redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th May and 16th November. The first instalment will be paid on 16th May, 1971 and the final instalment on 16th November, 1980.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 17th Issue (1980)	22/1966	9,550,000	4,842,36	4,707,64	Equated Annuity Debentures issued on 23rd December, 1970; redeemable by means of half-yearly instalments of principal and interest combined, and payable on 23rd June and 23rd December. The first instalment will be paid on 23rd June, 1971 and the final instalment on 23rd December, 1980.
7% Equated Annuity Debentures 19th Issue (1981)	Ord. 22/1966	171,000,000	79,497,90	91,502,10	Equated Annuity Debentures issued on 8th June, 1971 and redeemable by means of half yearly instalments of principal and interest combined and payable on 8th December and 8th June. The first instalment will be paid on 8th December, 1971 and the final instalment on 8th June, 1981.
7% Equated Annuity Debentures 20th Issue (1981)	-- do --	48,262,500	34,237,50	48,262,50	Equated Annuity Debentures issued on the 6th July, 1971 and redeemable by means of half yearly instalments of principal and interest combined and payable on 6th July and 6th January each year. The first instalment will be paid on 6th July, 1972 and the final instalment will be paid on 6th July, 1981.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 21st Issue (1981)	Ord. 22/1966	163,700.00	67,935.50	95,764.50	Equated Annuity Debentures issued on 9th November, 1971 and redeemable by means of half yearly instalments of principal and interest combined and payable on 9th May and 9th November each year. The first instalment will be paid on 9th May, 1972 and the final instalment will be paid on 9th November, 1981.
49 7% Equated Annuity Debentures 22nd Issue (1981)	— do —	8,450.00	3,506.75	4,943.25	Equated Annuity Debentures issued on 20th December, 1971 and redeemable by means of half yearly instalments of principal and interest combined and payable on 28th June and 28th December each year. The first instalment will be paid on 28th June, 1972 and final instalment will be paid on 28th December, 1981.
7% Equated Annuity Debentures 23rd Issue (1982)	— do —	3,507,400.00	1,286,514.32	2,220,885.68	Equated Annuity Debentures issued on 29th March, 1972 and redeemable by means of half yearly instalments of principal and interest combined and payable on 29th March and 29th September each year. The first instalment will be paid on 29th September, 1972 and the final instalment will be paid on 29th March, 1982.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
Royal Bank of Canada	Ord. 22/1966	1,000,000.00	489,300.00	500,700.00	Equated Annuity Debentures issued on 1st July, 1971 and redeemable by means of half yearly instalments of principal and interest combined and payable on 1st January and July each year. The first instalment will be paid on 1st January, 1972 and the final instalment will be paid on 1st July, 1981.
4 5 7% Equated Annuity Debenture 24th Issue (1982)	-- do --	3,514,450.00	1,125,326.90	2,389,123.10	Equated Annuity Debentures issued on 15th August, 1972 and redeemable by means of half yearly instalments of principal and interest combined and payable on 15th August and 15th February each year. First instalment payable on 15th February, 1973 and final instalment will be paid on 15th August, 1982.
7% Equated Annuity Debentures 25th Issue (1982)	-- do --	1,845,900.00	480,957.10	914,942.82	Equated Annuity Debentures issued on 28th December, 1972 and redeemable by means of half yearly instalments of principal and interest combined and payable on 28th December and 28th June each year. The first instalment payable on 28th June, 1973 and final instalment on 28th December, 1982.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 1st Issue (1983)	11 of 1973	565,400.00	131,003.18	434,396.82	Equated Annuity Debentures issued 9th July, 1973 and redeemable by means of half yearly instalments of principal and interest combined and payable on 9th January and 9th July each year. The first instalment payable 9th January, 1974 and the final instalment on 9th July, 1983.
7% Special Issue Debentures Messrs. A. H. & L. Kisocon Ltd.	22 of 1966	500,000.00	400,000.00	100,000.00	Agreement entered with A. H. & L. Kisocon Ltd. for \$500,000.00 loan Special Debentures. Repayable in five equal yearly instalments commencing in 1973 and final instalment payable in 1977. Interest will be paid at the rate of 7% per annum on the reducing balances.
7% Equated Annuity Debentures 2nd Issue (1983)	11 of 1973	6,726,100.00	1,558,437.37	5,167,662.63	Equated Annuity Debentures issued on 18th August, 1973 and redeemable by means of half yearly instalments of principal and interest combined and payable on 18th February and 18th August each year. The first instalment payable on 18th February, 1974 and final instalment on 18th August, 1983.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 3rd Issue (1983)	11 of 1973	4,807,800.00	1,113,967.26	3,693,832.74	Equated Annuity Debentures issued on 1st October, 1973 and redeemable by means of half yearly instalments of principal and interest combined and payable on 1st April and 1st October each year. The first instalment will be payable on 1st April, 1974 and the final instalment on 1st October, 1983.
4 3/4% Equated Annuity Debentures 4th Issue (1983)	11 of 1973	226,000.00	52,344.20	173,655.80	Equated Annuity Debentures issued 28th December, 1973 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 28th June and 28th December each year. The first instalment payable on 28th June, 1974 and the final instalment payable on 28th December, 1983.
4% Special Issue Guyana Wrexford Guyana Wrexford Ltd. (1982)	Loan Act 1973	182,166.00	72,866.40	109,299.60	Equated Annuity Debentures issued 16th October, 1972 and redeemable by means of ten yearly instalments of principal and interest combined and payable on 16th October each year. The first instalment will be paid on 16th October, 1973 and the final instalment on 16th October, 1982.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Debentures Special Issue Acquisition of Ujaysna Gairaj	22 of 1966	1,117,400.00	—	1,117,400.00	Agreement entered with the Partners of R. B. Gairaj, for loan on Acquisition of their business. Special issue debentures issued on 1st July, 1970 for a period of 20 years with interest payable at the rate of \$10.00 per \$100.00. Debentures each year with effect from 1981 — 1990. Withholding tax of not more than 25% per annum.
4% 7% Equated Annuity Debentures 5th Issue (1984)	11 of 1973	2,153,000.00	406,424.10	1,744,575.90	Equated Annuity Debentures issued on 22nd February, 1974 redeemable by means of half-yearly instalments of Principal and Interest combined and payable on 22nd August and 22nd February. The first instalment was paid on 22nd August, 1974.
7% Equated Annuity Debentures 8th Issue (1984)	— do —	2,579,100.00	487,922.05	2,091,177.95	Equated Annuity Debentures issued on 4th May, 1974 and redeemable by means of half-yearly instalments of Principal and Interest combined and payable on 4th May and November each year. The first instalment payable 4th November, 1974 and final instalment on 4th May, 1984.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 10th Issue (1984)	11 of 1973	1,427,800.00	270,853.66	1,156,946.34	Equated Annuity Debentures issued on 30th June, 1974 and redeemable by means of half yearly instalments of Principal and Interest combined and payable on 30th June and December each year. The 1st instalment payable on 30th December, 1974 and final instalment payable on 30th June, 1984.
7% Equated Annuity Debentures 11th Issue (1984)	do	1,323,650.00	197,356.22	1,126,293.78	Equated Annuity Debentures issued on 30th September, 1974 and redeemable by means of half yearly instalments of Principal and Interest combined and payable on 30th March and September each year. The first instalment payable on 30th March, 1975 and final instalment payable 30th September, 1984.
7% Equated Annuity Debentures Special Issue Sankar Deos. Ltd.	11 of 1973	470,000.00	47,000.00	423,000.00	Equated Annuity Debentures issued on 16th June, 1975 and redeemable by means of yearly instalments of Principal and Interest combined and payable 30th June each year. First instalment to be paid on 30th June, 1976 and the final instalment payable 30th June, 1985.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 12th Issue (1985)	11 of 1973	1,633,500.00	243,554.86	1,389,945.14	Equated Annuity Debentures issued on 31st December, 1974 and redeemable by means of half-yearly instalments of Principal and Interest combined and payable on 30th June and 31st December each year. The first instalment payable on 30th June, 1975 and the final payable on 31st December, 1984.
7% Equated Annuity Debentures 13th Issue (1985)	11 of 1973	3,335,400.00	366,560.46	2,968,839.54	Equated Annuity Debentures issued on 2nd May, 1975 redeemable by means of half yearly instalments of Principal and Interest combined and payable on 2nd May and November each year. The first instalment to be paid on 2nd November, 1975 and final payable on 2nd May, 1985.
7% Equated Annuity Debentures 14th Issue (1985)	11 of 1973	562,050.00	40,467.60	521,582.40	Equated Annuity Debentures issued on 16th August, 1975 redeemable by means of half yearly instalments of Principal and Interest combined and payable on 16th February and August each year. First instalment to be paid 16th February, 1976 and final instalment will be paid 16th August, 1985.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 15th Issue (1965)	11 of 1973	2,129,300.00	153,309.60	1,975,990.40	Equated Annuity Debentures issued on 16th October, 1975 redeemable by means of half yearly instalments of Principal and interest combined and payable on 16th April and October each year. The first instalment to be paid on 16th April, 1976 and final payable on 16th October, 1985.
5 5 7% Equated Annuity Debentures 16th Issue (1985)	11 of 1973	1,830,100.00	131,767.20	1,698,332.80	Equated Annuity Debentures issued on 31st December, 1975 redeemable by means of half yearly instalments of principal and interest combined and payable on 30th June and 31st December each year. First instalment payable on 30th June, 1976 and the final payable on 31st December, 1985.
7% Equated Annuity Debentures 17th Issue (1986)	11 of 1973	5,367,450.00	190,007.73	5,177,442.27	Equated Annuity Debentures issued on 30th March, 1976 redeemable by means of half yearly instalments of principal and interest combined and payable on 30th March and 30th September each year. First instalment to be paid on 30th September, 1976 and the final payable on 30th March, 1986.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loans	Authority	Amount of Loan	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 18th Issue (1986)	11 of 1973	3,275,750.00	115,961.55	3,159,788.45	Equated Annuity Debentures issued on the 29th June, 1976 redeemable by means of half yearly instalments of principal and interest combined and payable on 29th June and 29th December each year. The first instalment payable on 29th December, 1976 and the final payable on 29th June, 1986.
7% Equated Annuity Debentures 19th Issue (1986)	11 of 1973	6,590,650.00	—	6,590,650.00	Equated Annuity Debentures issued on 16th October, 1976 redeemable by means of half yearly instalments of Principal and Interest combined and payable on 16th April and 16th October each year. The first instalment due 16th April, 1977 and the final payable on 16th October, 1986.
7% Equated Annuity Debentures 20th Issue (1986)	11 of 1973	4,008,900.00	—	4,008,900.00	Equated Annuity Debentures issued on 31st December, 1976 redeemable by means of half yearly instalments of Principal and Interest combined and payable on 30th June, and 31st December each year. First instalment payable 30th June, 1977 and final instalment payable on 31st December, 1986.
<b>Total Funded Debt Internal Loans</b>		<b>79,439,277.25</b>	<b>21,505,765.31</b>	<b>57,933,511.97</b>	

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
<b>FUNDED DEBT</b> <b>EXTERNAL LOANS</b>					
<b>Commonwealth Development and Welfare Loans</b> L. Loan #D537 Rural Housing Development		568.88	568.38	—	Principal of £180.93 and interest at the rate of 3½% per annum to be repaid annually in 20 equal instalments of £8.80 commencing 26.3.58 and ending 26.3.77.
<b>United Kingdom Exchequer Loans</b>		61,410,208.48	26,525,049.12	34,885,159.36	Raised by 52 issues totalling £14,146,167 during the period 1958 to 1966. Each issue is repayable by 25 equal instalments of Principal with interest varying from 5½% to 7½% per annum.
<b>Commonwealth Development Corporation Loans</b> (i) Guyana Rice Development Co. Ltd. Residual Debt		175,960.39	307,954.71	168,003.68	Principal of £109,640 is repayable in seventeen equal semi-annual instalments of £6,449 commencing 31.1.72 and ending 1.10.79.
(ii) Loan to Government of Guyana Sterling Debenture Bonds		1,931,798.40	1,468,166.78	463,631.62	Principal of £445,000 is repayable in 25 equal semi-annual instalments of £17,800 commencing 1.10.67 and ending 1.10.79.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	
(iii) Guyana Timbers Ltd.		325,504.00	242,234.69	83,349.51	Principal of £75,000 is repayable as follows:— £36,600 by 25% of monthly receipts of Royalty payable to Government of Guyana by Guyana Timbers Ltd. during the period 1.4.67 to 10.1.73. £38,400 by 12 equal semi-annual instalments of £3,200 commencing 1.4.74 and ending 1.10.79.
United Kingdom Development Loans U.K./Guyana Loan 1966		1,805,905.92	484,468.99	1,321,436.93	Principal of £416,000 to be repaid as follows: £51,000 to be repaid semi-annually by graduated payments commencing 30.4.69 — 31.10.73. Balance of £365,000 to be repaid by 35 equal semi-annual instalments of £10,100 commencing 30.4.74 and a final instalment of £11,500 on 31.10.91.
U.K./Guyana (Rice) Loan 1967	22 of 1966	1,085,280.00	289,118.59	796,161.41	Principal of £250,000 to be repaid as follows: £30,000 by graduated payments commencing 30.4.69 — 31.10.73. Balance of £220,000 to be repaid by 35 equal semi-annual instalments of £6,100 commencing 30.4.74 and ending 30.4.91 and a final instalment of £6,500 on 31.10.91.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
U.K./Guyana Loan No. 1/1967	22 of 1966	575,952.10	140,869.34	435,082.76	Principal of £132,673.62 to be repaid as follows: £16,200 to be repaid semi-annually by graduated payments commencing 31.10.69 and ending 30.4.74. Balance of £116,473.62 to be repaid in 35 equal semi-annual instalments of £3,250 commencing 30.10.74 and ending 31.10.91 and a final instalment of £2,723.62 on 30.4.92.
U.K./Guyana Loan #1/1968	22 of 1966	1,967,259.09	364,654.08	1,502,605.01	Principal of £430,133.03 to be repaid as follows: £52,500 to be repaid semi-annually by graduated payments commencing 30.11.70 and ending 31.5.75. Balance of £377,633.03 to be repaid in 35 equal semi-annual instalments of £10,500 commencing on 30.11.75 and ending 30.11.92 and a final instalment of £27,853 on 31.5.93.
U.K./Guyana Loan No. 2/1968	22 of 1966	4,828,425.47	950,184.34	3,878,241.13	Principal of £1,112,253.40 to be repaid as follows: £136,800 to be repaid semi-annually by graduated payments commencing 30.11.70 and ending 31.5.75. Balance of £985,453 to be repaid in 35 equal semi-annual instalments of £27,860 commencing 30.11.75 and ending 30.11.92 and a final instalment of £27,853 on 31.5.93.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
U.K./Guyana Sea Defence Loan (1966)	22 of 1966	11,886,053.71	1,739,240.20	10,146,805.43	Principal of £2,738,015.47 to be repaid as follows: £394,500 to be repaid semi-annually by graduated payments commencing 31.7.71 and ending 31.1.76. Balance of £2,403,515.47 to be repaid in 35 equal semi-annual instalments of £68,800 commencing on 31.7.76 and ending 31.7.93 and a final instalment of £65,315.47 on 31.1.94. Amount of loan disbursed at 31.12.76 was £2,337,370.41.
U.K./Guyana Development Loan 1969/71	22 of 1966	4,047,556.10	491,887.68	3,555,668.42	Principal of £932,376 to be repaid as follows: £114,000 to be repaid semi-annually by graduated payments commencing 31.1.72 and ending 31.7.76. Balance of £818,376 to be repaid in 35 equal semi-annual instalments of £23,750 commencing 31.7.77 and ending 31.1.84 and a final instalment of £22,126 on 31.7.94. Amount of loan received at 31.12.76 was £818,316.00.
U.K./Guyana Development Loan 1971/72	22 of 1966	1,781,200.32	155,412.09	1,625,788.23	Principal of £730,000 to be repaid in 41 equal semi-annual instalments of £17,900 commencing on 15.3.76 and ending 15.3.96 and a final instalment of £16,100 on 15.9.96. Amount of loan received at 31.12.76 was £375,200.00.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
U.K./Guyana Electrification Loan 1973		14,634,501.57	—	14,634,501.57	Loan Agreement for £4,250,000.00. Principal to be repaid in 41 equal semi-annual instalments of £101,200 commencing 12.9.77 and ending 12.9.97 and a final instalment of £101,000 on 12.3.96. Amount of loan received at 31.12.76 was £3,371,135.00.
U.K./Guyana Compensation Loans 1966		308,536.42	21,308.38	287,228.04	Raised by seven (7) issues totalling £71,073.00. Each issue is repayable in 18 equal semi-annual instalments. No interest is payable.
U.S.A.I.D. Loans Loan #504 - L - 001 Atkinson Field Mc Kenzie Highway		19,103,945.16	626,353.84	18,477,586.32	Principal of U.S. \$7,491,743.20 to be repaid in 60 equal semi-annual instalments of U.S. \$122,815.46 commencing on 4.3.76 and ending on 4.9.2005 and a final payment of U.S. \$122,815.60 on 4.3.2006.
Loan #504 - L - 002 Private Investment Fund		4,378,642.00	—	4,378,642.00	Principal of U.S. \$1,717,114.51 to be repaid in 60 semi-annual instalments of U.S. \$28,149.42 commencing on 27.3.77 and ending on 27.9.2006 and a final payment of U.S. \$28,149.51 on 27.3.2007.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Loan #504 - L - 003 Feasibility Studies		4,080,000.00	-	4,080,000.00	Principal of U.S. \$1,600,000.00 repayable semi-annually in 61 instalments as follows: Sixty (60) instalments of Principal and Interest of U.S. \$25,664.14 commencing on 15.6.77 and ending on 15.12.2006. A Final instalment of Principal and Interest of U.S. \$37,643.76 due on 15.6.2007. Instalments calculated on an Equated Annuity basis with Interest calculated at a rate of 2.5% per annum due and payable on 23rd February and 23rd August of each year.
Loan #504 - L - 004 Corentyne/West Demerara Roads		18,237,380.64	-	18,237,380.64	Principal of U.S. \$7,151,913.90 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of U.S. \$114,627.91 due on 25.4.78. Fifty-nine instalments of Principal and Interest of U.S. \$168,267.26 commencing on 25.10.78 and ending on 25.10.2007. Final instalment of Principal and Interest U.S. \$168,267.34 due on 25.4.2008. Instalments calculated on Equated Annuity Basis with Interest at a rate of 2.5% per annum due and payable on 25th April and 25th October of each year.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 16 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Loan #50H-1-005 Atkinson Airport Improvement		2,793,662.19	-	2,793,662.19	Principal of U.S. \$1,095,553.00 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of U.S. \$23,036.25 due 23.8.78. Fifty-nine instalments of Principal and Interest of U.S. \$25,775.75 commencing on 23.2.79 and ending 23.2.2000. Final instalment of U.S. \$25,775.21 due on 23.8.2000. Instalments calculated on an Equated Annuity basis with Interest payable at a rate of 2.5% per annum due and payable on 23rd February and 23rd August each year.
Loan #50J-K-006 Civil Works Project		6,217,410.00	564,886.58	5,653,020.42	Principal of U.S. \$2,430,200.00 repayable semi-annually in 51 instalments as follows: fifty equal instalments of Principal and Interest of U.S. \$72,661.93 commencing on 30.9.73 and ending on 30.3.98. Final instalment of U.S. \$72,661.75 due on 30.9.98. Instalments calculated on an Equated Annuity basis with Interest payable at a rate of 3.5% per annum on 30th March and 30th September each year.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Loan #504 - L - 007 Water Supply Improvement Project	22 of 1966	6,630,000.00	-	6,630,000.00	Principal of U.S. \$2,600,000.00 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of U.S. \$54,671.72 due on 9.12.78. Fifty-nine equal instalments of Principal and Interest of U.S. \$61,171.72 commencing 9.6.79 and ending 9.6.2008. Final instalment of U.S. \$61,171.69 due on 9.12.2008. Instalment calculated on an equated annuity basis with interest payable at the rate of 2.5% per annum and due on 9th June and 9th December of each year.
Loan #504 - L - 007A Water Supply Improvement Project	22 of 1966	6,120,000.00	-	6,120,000.00	Principal of U.S. \$2,400,000.00 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of U.S. \$48,326.49 due on 9.12.78. Fifty-nine equal instalments of Principal and Interest of U.S. \$60,326.49 commencing 9.6.79 and ending 9.6.2008. Instalments calculated on an Equated annuity basis with Interest at a rate of 3% per annum due and payable on 9th June and 9th December each year.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Loan #504 - L - 003 Bice Modernisation Project	22 of 1966	20,495,577.66	—	20,495,577.66	Loan Agreement for U.S. \$12,900,000.00. The Principal is to be repaid in 61 approximately semi-annual instalments commencing 9½ years after the date of the first interest payment is due. The payment of interest shall be due and payable 6 months after the date of the first disbursement at the rate of 2% per annum for 10 years following the date of the first disbursement then 3% per annum thereafter on the outstanding balance of Principal. The amount disbursed at 31.12.76 was U.S. \$11,174,736.34.
Loan #504 - L - 009 Feasibility Studies and Pre-feasibility Investigation	22 of 1966	6,061,367.64	—	6,061,367.64	Loan Agreement for U.S. \$2,395,090.67. Repayable in 61 equal semi-annual instalments commencing 10 years after date of first disbursement. Interest payable at the rate of 2% for the first ten years and at the rate of 3% thereafter. The amount of loan received at 31.12.76 was U.S. \$2,377,006.92.
Loan #501 - L - 010 Improvement of Georgetown Streets and Approaches	22 of 1966	7,042,294.09	—	7,042,294.09	Loan Agreement for U.S. \$6,200,000.00 issued on 9.10.71. Repayment in 61 equal semi-annual instalments commencing 10 years after date of first disbursement. Rate of interest will be 2% per annum for the first 10 years and 3% per annum thereafter. The amount of loan received at 31.12.76 was U.S. \$2,761,603.86.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Loan #504 - L - 011 Improvement of New Amsterdam Streets and Approaches	22 of 1966	787,369.16	-	787,369.16	Loan Agreement for U.S. \$4,000,000.00 issued on 14th September, 1972. Repayment in 61 equal semi-annual instalments commencing 10 years after the date of the first disbursement. Rate of interest will be 2% per annum for the first ten years and 3% per annum thereafter. The amount of the loan received at 31.12.76 was U.S. \$308,772.22.
PL 480 Loan Agreement dated 17th September, 1969	22 of 1966	726,911.97	229,552.02	497,359.95	Principal of U.S. \$285,063.52 to be repaid in 19 equal annual instalments of U.S. \$15,003.34 commencing 11.6.70 and ending on 11.6.89. Interest payable at a rate of 2½% per annum.
PL 490 Loan Agreement dated 14th October, 1970	22 of 1966	737,401.14	155,242.36	582,158.78	Principal of U.S. \$289,176.92 to be repaid in 18 equal instalments of U.S. \$15,219.04 commencing on 28.5.72 and ending on 28.5.90 and a final payment of U.S. \$15,219.00 due on 28.5.91. Interest payable at a rate of 2% through 1973 and 3% thereafter.
PL 480 Loan Agreement dated 8.6.72	22 of 1966	468,059.18	101,598.73	366,460.45	Principal of U.S. \$183,552.62 to be repaid in 18 equal annual instalments of U.S. \$9,660.66 commencing 21.9.72 and ending 21.9.90 and a final instalment of U.S. \$9,660.74 due on 21.9.91. Interest payable at a rate of 2% through 1973 and 3% thereafter.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Aluminium Company of Canada	Act #2 of 1971	137,185,004.55	21,022,485.60	116,162,518.95	Demerara Bauxite Company nationalised in 1971 by Act #2 of 1971. Compensation of U.S. \$53,798,041.00 to be paid in 20 yearly instalments commencing 31st December, 1972; Interest payable at a rate of 6% per annum.
Purchase of Properties (Mortgage) 1. Purchase of Chancery Washington		382,500.00	198,057.68	184,442.32	Loan Agreement for U.S. \$150,000.00. Repayment to be made in monthly instalments of Principal and Interest of no less than U.S. \$1,500.00 per month commencing on the 30th September, 1972, with no penalty for prepayment. Interest is charged at the rate of 1¼% per annum over Barclays Bank International Limited. Prime rate in New York on the monthly reducing Balance.
2. Purchase of Residence Permanent Representative New York		114,750.00	86,254.66	28,495.34	Loan Agreement for U.S. \$45,000.00. Repayable in 60 equal monthly instalments of Principal and Interest of U.S. \$896.37 commencing February, 1973 and ending 1st January, 1978. The rate of Interest payable is 7¼% per annum on the monthly reducing Balance. Instalments calculated on an equated Annuity Basis.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
3. Purchase of Residence for High Commission Canada		312,253.04	160,594.54	181,658.50	Loan Agreement for C\$135,600.00 to be repaid by graduated payments commencing 30.9.74 and ending on 15.10.93.
Canadian Loans					
1. Control Surveys and Topographic Mapping Phase I	22 of 1966	8,157,384.92	-	8,157,384.92	Loan Agreement for Canadian \$3,231,940.27. Repayable free of interest in eighty semi-annual instalments of C\$30,313.75 commencing 31st March, 1977, and ending 30th September, 2016.
2. Control Surveys Mapping Phase II	22 of 1966	3,949,524.60	-	3,949,524.60	Loan Agreement for Canadian \$1,370,000.00, repayable free of interest in eighty equal semi-annual instalments of C\$17,125.00 commencing on 30th September, 1978, and ending 30th March, 2018. Amount of loan received at 31.12.76 was C\$1,327,075.23.
3. Purchase of Aircraft	22 of 1966	1,142,002.70	-	1,142,002.70	Loan Agreement for Canadian \$452,490.98 repayable free of interest in seventy-nine equal semi-annual instalments of C\$5,656.14 commencing on 30.9.78 and ending 30.9.2017 and a final instalment of C\$5,655.92 on 31.3.2018.
4. Aerial Mineral Resources Survey	22 of 1966	1,554,204.79	-	1,554,204.79	Loan Agreement for Canadian \$615,772.96 repayable free of interest in seventy-nine equal semi-annual instalments of C\$7,697.16 commencing on 30.9.80 and ending on 30.9.2020.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
5. Water Well Drilling Equipment Loan	22 of 1966	502,136.42	—	502,136.42	Loan Agreement for Canadian \$965,000. Repayable free of interest in eighty semi-annual instalments of C\$12,062.50 commencing on March 31, 1965, and ending on September 30, 2024. Amount of loan received at 31.12.76 was C\$198,945.49.
6. Installation of Navigational Aids Timahri Airport	22 of 1966	667,393.58	—	667,393.58	Loan Agreement for Canadian \$406,000. Repayable free of interest in eighty semi-annual instalments of C\$4,750, due and payable on March 31, and September 30, each year commencing September 30, 1984, and ending on March 31, 2024. Amount of loan received on 31.12.76 was C\$264,420.66.
7. Purchase of Twin Otter Aircraft	22 of 1966	2,711,387.12	—	2,711,387.12	Loan Agreement for Canadian \$1,074,246.38. Repayable free of interest in eighty annual instalments of C\$13,423.06 commencing on 30th September, 1978, and ending 31st March, 2010.
8. Purchase of Two (2) New Caribou Aircraft	22 of 1966	6,051,561.98	—	6,051,561.98	Loan Agreement for Canadian \$2,400,000. Repayable free of interest in Seventy-nine equal semi-annual instalments of C\$30,000.00 commencing on 30th September, 1979, and ending on 31st March, 2019. Amount of Loan received at 31st December, 1976, was C\$2,397,617.26.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Electricity Corporation Project	22 of 1966	12,728,464.28	—	12,728,464.28	Loan Agreement for Canadian \$3,200,000. Repayment free of Interest in eighty semi-annual instalments of C\$50,000, commencing on March 31, 1983 and ending September 30, 2003. Amount of loan received at 31.12.76 was C\$5,042,993.15.
10. Pure Water Distribution System for Christburg, Wismar and Mc Kenzie Communities	22 of 1966	808,997.17	—	808,997.17	Loan Agreement for Canadian \$2,315,000. Repayable free of Interest in eighty semi-annual instalments of C\$28,937.50 commencing on 31st March, 1981, and ending 30th September, 2021. Amount of loan received at 31st December, 1976, was C\$320,523.13.
IBRD/IDA Loans 559 GUA - Sea Defence Project		11,962,487.47	1,130,086.10	10,832,401.37	Loan Agreement US\$4,691,171.56. The Principal is repayable semi-annually by graduated payments commencing on 1.8.76 and ending on 1.2.96.
139 GUA - Education Project		7,735,179.33	—	7,735,179.33	Loan Agreement for US\$2,900,000. The Principal amount of Credit withdrawn shall be repaid in semi-annual instalments payable on June 15 and ending December 15, 2018, each instalment to and including the instalment payable on December 1988, to be the half one per cent (½ of 1%) of such principal. Amount of loan received at 31.12.76 was US\$3,033,403.66.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
221 GUA - Livestock Project		1,582,869.37	-	1,582,869.37	Loan Agreement for US\$2,200,000. The principal amount of credit withdrawn shall be paid in semi-annual instalments payable on April 1 and October 1, each year. Each instalment to and including the instalment payable on October 1990, to be ½ of 1% of such principal and 1½% thereafter. Amount of loan received at 31st December, 1976 was US\$620,733.09.
583 GUA - Education Project		6,877,979.77	-	6,877,979.77	Loan Agreement for US\$2,000,000. The principal amount of loan repaid semi-annually by 40 graduated payments commencing June 15, 1979, and ending December 15, 1990. Amount of loan received at 31. 12. 76 was U.S. \$2,697,246.97.
765 GUA - Second Sea Defences Project	22 of 1966	13,645,002.46	153,000.00	13,492,002.46	Loan Agreement for US\$5,400,000. The principal amount of loan is repaid semi-annually by 40 graduated payments commencing August 1976 and ending February 1996. Amount of Loan received at 31.12.76 was \$5,350,961.36.
875 GUA - Power Project	23 of 1966	14,759,113.91	-	14,759,113.91	Loan Agreement for US\$6,000,000.00. The principal amount of loan is repaid semi-annually by 32 graduated payments commencing June 15, 1977, and ending December 15, 1992. Amount of loan received at 31.12.76 was US\$5,787,887.81.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
301 GUA - Highway Project	22 of 1966	3,472,124.93	-	3,472,124.93	Loan Agreement for US\$4,400,000. The principal amount of credit shall be repaid in semi-annual instalments payable on each April 1 and October 1, commencing October 1, 1982 and ending April 1, 2022 each instalment to and including instalment - payable on April 1, 1992 to be ½ of 1% of such principal amount and each instalment thereafter to be 1½% of such principal. Amount of loan received at 31.12.76 was US\$1,361,617.62.
514 GUA - Second Education Project	22 of 1966	63,750.00	-	63,750.00	Loan Agreement for US\$4,000,000. The principal amount of the credit shall be repaid in semi-annual instalments payable on June 1 and December 1, commencing June 1, 1985 and ending December 1, 2024. Each instalment to be ½ of 1% of such principal amount and each instalment thereafter 1½% of such principal amount. Amount of loan received at 31.12.76 was US\$25,000.00. Amount of loan received at 31.12.76 was US\$25,000.00.
0016 GUA - Tapakuma Irrigation Project		1,455,245.39	-	1,455,245.39	Loan Agreement for US\$12,900,000.00. The principal amount of loan is repaid semi-annually by 48 graduated payments commencing December 15, 1980, and ending June 15, 2004. Amount of loan received at 31.12.76 was US\$570,684.47.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Eximbank	11 of 73	3,339,696.36	-	3,339,696.36	Loan Agreement for US\$1,845,000.00. Repayable in (7) seven approximately equal semi-annual instalments of US\$263,574.00 commencing on 30.4.79 and US\$236,571.00 thereafter at 6 months' interval until 30.4.82. Interest at 6½% per annum on amounts shown as outstanding until 31.3.76 and 8½% on amounts thereafter. Amount of loan received at 31.12.76 was US\$1,309,684.85.
Eximbank	11 of 1973	3,339,696.57	2,016,325.80	1,323,370.77	Loan Agreement for US\$1,845,000.00. Repayable in (7) seven approximately equal instalments of US\$236,574.00 commencing on 30.10.75 and US\$236,571.00 thereafter at 6 months' interval until 30.10.78. Interest calculated at ¾% over the Bank prime rate on outstanding amount from time to time. Amount of loan received at 31.12.76 was US\$1,309,684.93.
British Overseas Engineering and Credit Co. Ltd.	11 of 1973	1,075,927.49	55,849.02	1,020,078.47	Credit Agreement with British Overseas Engineering and Credit Co. Ltd. for £247,845.00. Promissory Notes were issued for loan received and are repayable by graduated payments with the first instalment due on 21.5.76 and thereafter at 6 monthly intervals with the final instalment due on 26.11.81.



## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

## Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Lloyds Bank International Ltd.	11 of 1973	3,310,104.00	—	3,310,104.00	Loan Agreement for £1,295,000.00. Repayable in ten (10) equal semi-annual instalments of Principal and Interest of £129,500.00 commencing on 1.7.77 and ending on 1.1.82. Interest calculated at a rate of 7½% on amount withdrawn and outstanding from time to time. Amount of loan received at 31.12.76 was \$762,500.00.
Chinese Loan	11 of 1973	5,097,502.55	—	5,097,502.55	Loan Agreement for £10,000,000.00. Repayable free of interest within a period of ten (10) years commencing 10.7.82 and ending 30th June, 1992 with export commodities of Guyana that may be agreed upon by the two Governments. Each instalment shall be 10% of the utilised amount of the loan. Amount of Loan received at 31.12.76 was £1,174,236.73.
Venezuela Loan	11 of 1973	38,250,000.00	—	38,250,000.00	Loan Agreement for US\$15,000,000.00. Repayable free of Interest in 30 semi-annual instalments of US\$500,000.00 commencing August 1, 1979 and ending August 1995.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Hymac Credit	11 of 73	3,064,601.50	738,779.05	2,325,822.45	Loan Agreement for £705,947.00. Promissory Notes were issued for each equipment received. Each Promissory note is repaid semi-annually by graduated payments with the first payment due on 24.9.75 and the final payment due on 31.10.80.
Eurodollar Loan	11 of 73	31,875,000.00	12,750,000.02	19,124,999.98	Loan Agreement for US\$12,500,000.00. Repayable in fifteen (15) consecutive equal semi-annual instalments of US\$833,333.34 commencing 30th June, 1974 and ending 30th June, 1981. Interest calculated at 2% per annum in excess of London Interbank offered rate to lending Banks.
Eurodollar Loan	11 of 1973	38,250,000.00		38,250,000.00	Loan Agreement for US\$15,000,000.00. Repayable in nine (9) consecutive approximately equal semi-annual instalments of US\$1,666,666.67 commencing 16.1.78 and ending 16.1.82. Interest calculated at 2% per annum in excess of London Interbank offered rate to lending Bank.
Societe Nationale Industrielle	11 of 1973	1,792,278.75	537,683.62	1,254,595.13	Loan Agreement for FF33,488,960.00. Repayable semi-annually in 10 equal instalments of FF248,896.00 commencing 1.4.76 and ending 1.4.1980. Interest is calculated at a rate of 8% per annum on the reducing balance.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Avellag (Korford Credit Agreement)	LI of 1973	1,905,469.66	381,073.93	1,524,395.73	Loan Agreement for £430,912.00. Promissory Notes were issued for each shipment received. Each Promissory Note is repaid by graduated payments with the first payment due on 13.2.76 and the final due on 19.12.80.
German Democratic Republic	LI of 1973	35,995,001.51	2,339,053.86	33,655,947.65	Credit Agreement for supply of machinery and equipment. Bills exchange were issued for each shipment received and repayable by graduated payments. The amount of loan received at 31.12.76 was US\$14,115,713.24.
Caterpillar Auctions	LI of 1973	4,301,438.32	972,287.66	3,329,150.66	Agreement for US\$1,906,446.40. Repayable semi-annually in 10 instalments of US\$190,646.64 commencing 24.5.76 and ending 24.11.80. Interest calculated at the rate of 7% per annum on outstanding balance.
White Trunk Group	LI of 1973	2,000,913.34	450,182.92	1,550,730.42	Credit Agreement for US\$784,672.00 for supply of Equipment and machinery. Promissory Notes were issued for each shipment received. Each promissory Note is repayable by graduated payments due on 20.4.76 and the final payment due on 24.11.80.
Reynold-Cuyane Mines (OPIC)	LI of 1973	25,500,000.00	558,598.02	24,941,401.98	Loan Agreement for US\$10,000,000.00. Repayable annually by 13 graduated payments commencing 2nd January, 1976 and ending 2nd January, 1988. Rate of Interest is 8.5% per annum.

## STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Demerara Company Holdings Ltd.	11 of 1973	8,330,044.93	833,006.49	7,497,040.44	Demerara Sugar Co. Compensation £1,918,870.00. Repayable in ten (10) annual instalments of Principal and Interest combined. The first instalment due on 26.5.76 and the final payable on 26.5.85. Interest calculated at a rate of 8.5% per annum.
National Engineering Corporation (Sperustons)	11 of 1973	9,737,196.19	887,107.99	8,850,088.20	Loan is repayable in ten (10) equal annual instalments commencing 31st December, 1976 and ending 31.12.85. Interest is payable at a rate of 8% on outstanding balance.
West Indies Oil Company	2 of 1971	498,904.36	-	498,904.36	Loan Agreement for US\$195,649.77 repayable in five (5) equal semi-annual instalments of G\$100,000.00 commencing 16.6.77 and ending 18.8.81.
Bookers Mc Connell Ltd.	2 of 1971	56,780,142.41	-	56,780,142.41	Loan Agreement for £13,079,606.74 repayable in twenty (20) annual instalments commencing on 1st July, 1977 and ending 1st July, 1996. Interest at a rate of 6% per annum deferred for the years 1977 - 80.
Bookers Line Limited	2 of 1971	1,514,102.06	-	1,514,102.08	Loan Agreement for £348,781.44 repayable in two equal annual instalments.
Berger Pairs (Guyana) Ltd.	2 of 1971	616,018.51	-	616,018.51	Loan Agreement for £141,903.13 repayable in five (5) equal annual instalments commencing on 1.10.77 and ending on 1.10.81.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
United Arab Emirates	11 of 1973	12,750,000.00	—	12,750,000.00	Loan Agreement for US\$5,000,000.00 repayable annually for a period of ten years. Interest is calculated at the rate of 4% per annum.
Millbank Technical Services	11 of 1973	4,685,804.97	2,497,074.17	2,188,730.80	Loan Agreement for £1,079,400.00. Two hundred and ninety (290) Promissory Notes were issued for loan received. Each promissory note is repayable in ten (10) instalments with the first instalment due on 30.11.73 and the final payment on 31.7.80.
Millbank Technical Services	11 of 1973	1,384,275.50	54,888.29	1,329,387.21	Loan Agreement for £310,075.20. Twenty (20) Promissory Notes were issued for loan received. Each Promissory note is repayable in 10 (ten) instalments with the first instalment due 31.12.76 and the final on 30.10.81.
Kleinworth Benson Ltd, (Demerara River Bridge)	11 of 1973	17,405,850.87	—	17,405,850.87	Loan Agreement for £5,641,341.15. Repayable in (14) semi-annual instalments of £400,953.00 commencing 31.1.78 and ending 31.7.84. Interest is calculated at a rate of 7% per annum. Amount of loan received at 31.12.76 was £4,009,530.00.
First Chicago International Banking Corporation	11 of 1973	3,766,317.02	389,640.00	3,376,677.02	Loan Agreement for US\$1,476,937.07. Repayable semi-annually in 10 (ten) instalments of £152,800, commencing on 15.10.76 and ending 15.4.81.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1976

Statement 19 (Cont'd)

Description of Loan	Authority	Amount of Loans Received	Amount Repaid	Amount Outstanding	Remarks
Kleinwacht Bequest Ltd. (Demerara River Bridge) US\$2,000,000.00	II of 1973	5,100,000.00	—	5,100,000.00	Loan Agreement for US\$2,000,000.00. Repayable in 7 (seven) semi-annual instalments commencing on 18.6.78 and ending on 8.6.81. The rate of interest will be notified at the beginning of each payment period.
Guyana Co-op Mortgage Finance Bank No. 1 - OR - GU	II of 1973	2,874,067.19	—	2,874,067.19	Loan is repayable by quarterly instalments of US\$7,500.00 commencing November 30, 1975 and ending August 31, 1995. Interest is calculated at a rate of 7½% per annum on the amount of loan withdrawn and outstanding from time to time.
Guyana Agricultural Co-op Development Bank No. 2 - OR - GU	II of 1973	5,634,283.52	—	5,634,283.52	Loan is repayable in forty-eight (48) equal instalments of \$125,000.00 commencing 28.2.78 and ending 30.11.89. Interest calculated at the rate of 7½% per annum on the amount of loan withdrawn and outstanding from time to time.
<b>Total Unfunded Debt External Loans</b>		<b>786,437,731.56</b>	<b>(31,020,000.20)</b>	<b>703,809,701.56</b>	

SUMMARY OF INTERNAL AND EXTERNAL LOANS

Statement 10 (Cont'd)

(a) Unfunded Debt		Total Amount of Loans received		Total Amount of Loans repaid		Total Amount Outstanding	
Loans							
External		\$ 786,837,781.56	\$ 63,028,000.20	\$ 703,809,701.36			
Internal		79,439,277.28	21,305,765.31	57,933,511.97			
Total		\$ 866,277,058.84	\$ 104,533,845.51	\$ 761,743,213.33			
(b) Funded Debt		Total Amount Outstanding		Sinking Funds Ledger Value		Market Value	
Loans							
External		\$ 24,440,505.60	\$ 18,275,799.63	\$ 13,692,303.20			
Internal		162,524,400.00	31,773,818.53	28,762,853.66			
Total		\$ 186,964,905.60	\$ 50,049,618.16	\$ 42,455,156.86			
(c) Short Term Borrowings		Internal		External		Total	
Loans							
Treasury Bills		\$ 407,379,739.54	—	\$ 407,379,739.54			
Bank Overdraft		36,636,398.47	—	36,636,398.47			
Total		\$ 444,016,138.01	—	\$ 444,016,138.01			

TOTAL OF (a), (b) AND (c)

Statement 10 (Cont'd)

Loans	AMOUNT OUTSTANDING		
	Internal	External	Total
(a) Unfunded Debt	\$ 57,933,511.97	\$708,809,701.36	\$766,743,213.33
(b) Funded Debt	162,524,400.00	24,440,505.60	186,964,905.60
Sub-Total	220,457,911.97	733,250,206.96	948,708,118.93
(c) Short Term Borrowings	444,016,138.01	—	444,016,138.01
	\$664,474,049.98	\$728,250,206.96	\$1,392,724,256.94

SUMMARY OF EXTERNAL LOANS

Foreign Currency	Amount	Guyana Dollar Equivalent
Amount outstanding and payable in US \$	US \$188,940,885.84	G\$431,799,258.84
Amount outstanding and payable in Canadian Dollars	Canadian \$ 16,201,222.56	G\$ 40,891,723.68
Amount outstanding and payable in £ Sterling	£ 46,338,273.76	G\$201,160,007.01
Amount outstanding and payable in French Francs	F.F. 2,442,272.00	G\$ 1,254,595.13
Amount outstanding and payable in Guyana Dollars		G\$ 3,144,622.30
Total		G\$728,250,206.96



STATEMENT OF PUBLIC HEFT AS AT 31ST DECEMBER, 1976

Statement 19 (Cont'd)

In addition:-

(a) The Crown Agents have certified that the sum of \$15,585 11s. 7d. (\$65,459.44) British Guiana (Demerara Railway) Permanent Annuities and the sum of \$49,824 (G\$209,260.80) British Guiana (Demerara Railway) 4% Perpetual Stock were registered in their books of Annuities and Stock as at 31st December, 1976. The Market Value of the Annuities and Stock were G\$3,392,756.64 and G\$50,222.59 respectively as at 31st December, 1976.

(b) Government has issued Promissory Notes to five international Financial Institutions:-

INTERNATIONAL FINANCIAL INSTITUTIONS

VALUE OF PROMISSORY NOTES ISSUED

Foreign Currency	Guyana Currency
US\$1,214,368.83	\$ 3,096,640.52
US\$ 673,133.79	\$ 1,716,347.28
<u>US\$1,887,502.62</u>	<u>\$ 4,812,987.80</u>

1. International Bank for Reconstruction and Development

2. International Development Association

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The amounts stated in Guyana Dollars in the columns for "Amount of Loans Received", "Amount of Repaid" Amount Outstanding" and "Value of Promissory Notes Issued" are the equivalent in Guyana Dollars of the Foreign Currency amounts reflected in the Ledger converted at the mid-rates of exchange prevailing as at 31st December, 1976. The rates are as follows:-

US\$	=	G\$2.55
Canadian \$	=	G\$2.52099
£ Sterling	=	G\$4.34112
French Francs	=	G\$0.51370

V. O. D'Ornelas  
ACCOUNTANT GENERAL (agr.)

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 31ST DECEMBER, 1976**

*Statement 11*

Loans made to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount repaid during 1976	Amount Written-off during 1976	Total	Balance Outstanding at 31.12.76
<b>1. Loans made to Municipalities</b>								
Mayor and Town Council - Georgetown Sewage	2,500,079.84	465,729.30	-	465,729.30	59,101.37	-	59,101.37	406,627.93
Mayor and Town Council - Georgetown	653,250.00	188,415.99	-	188,415.99	55,917.14	-	55,917.14	132,498.85
Mayor and Town Council - New Amsterdam Improvement of Water Supply	93,612.00	71,732.68	-	71,732.68	-	-	71,732.68	71,732.68
Mayor and Town Council - New Amsterdam Extension of Pure Water Supply	419,067.08	419,067.00	-	419,067.00	-	-	-	419,067.08
<b>Total under Head 1</b>	<b>3,666,008.92</b>	<b>1,144,945.05</b>	<b>-</b>	<b>1,144,945.05</b>	<b>115,018.51</b>	<b>-</b>	<b>115,018.51</b>	<b>1,029,926.54</b>
<b>2. Loans made to Public Institutions</b>								
Loans to Hindu Religious Society Y.M.C.A. - New Amsterdam Co-op Training Institute	85,180.00	85,180.00	-	85,180.00	-	-	-	85,180.00
	5,300.00	5,300.00	-	5,300.00	-	-	-	5,300.00
	6,000.00	6,000.00	-	6,000.00	-	-	-	6,000.00
<b>Total under Head 2</b>	<b>96,480.00</b>	<b>96,480.00</b>	<b>-</b>	<b>96,480.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,480.00</b>

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 31ST DECEMBER, 1976**

*Statement 11*

Loans made to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount repaid during 1976	Amount Written-off during 1976	Total	Balance Outstanding at 31.12.76
3. Public Corporation and Boards								
Drainage and Irrigation Board	35,000.00	7,294.80	-	7,294.80	-	-	-	7,294.80
Mosquitoes Control Board								
East Demerara Water Conservancy	270,555.84	200,894.68	-	200,894.68	18,873.45	-	18,873.45	182,021.23
Land of Guiana State	1,102,108.00	1,102,108.00	-	1,102,108.00	-	-	-	1,102,108.00
Guyana Marketing Corporation								
Ministry of Economic Development for Guyana								
Marketing Corporation	310,400.00	400.00	-	400.00	-	-	-	400.00
Government Produce Depot - Georgetown	42,000.00	42,000.00	-	42,000.00	-	-	-	42,000.00
Government Produce Depot - New Amsterdam	5,000.00	5,000.00	-	5,000.00	-	-	-	5,000.00
Government Food Processing	75,000.00	75,000.00	-	75,000.00	-	-	-	75,000.00
Ham and Bacon Factory	25,000.00	25,000.00	-	25,000.00	-	-	-	25,000.00
Milk Pasteurisation Plant	20,000.00	20,000.00	-	20,000.00	-	-	-	20,000.00
Guyana Rice Corporation	2,927,280.94	2,927,280.94	-	2,927,280.94	-	-	-	2,927,280.94

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 31ST DECEMBER, 1976**

*Statement 11 (Cont'd)*

Loans made to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written-off during 1976	Total	Balance Outstanding at 31.12.76
Guyana Airways	930,000.00	930,000.00	-	930,000.00	-	-	-	930,000.00
Guyana Mortgage Finance Bank for Guyana Credit Corporation	16,013,028.67	12,839,356.00	-	12,839,356.00	-	-	-	12,839,356.00
Guyana Electricity Corporation	9,901,157.67	9,901,157.67	-	9,901,157.67	-	-	-	9,901,157.67
Guyana Development Corporation	70,000.00	70,000.00	-	70,000.00	-	-	-	70,000.00
Guyana Farmers Development Corporation Limited	185,125.00	185,125.00	-	185,125.00	-	-	-	185,125.00
<b>Total under Head 3</b>	<b>31,911,656.12</b>	<b>28,330,617.09</b>	<b>-</b>	<b>28,330,617.09</b>	<b>18,873.45</b>	<b>-</b>	<b>18,873.45</b>	<b>28,311,743.64</b>
<b>4. Other Statutory Bodies</b>								
Central Housing and Planning Authority - Rural Housing Department in Essequibo	37,108.34	5,660.34	-	5,660.34	-	-	-	5,660.34
Loans to Pomeroy Farmers	4,724.46	3,087.53	-	3,087.53	-	-	-	3,087.53
Fisheries Development Loan	17,857.32	37.07	-	37.07	-	-	-	37.07
Rice Growers and Food Production Loan	1,796,211.43	208,784.42	-	208,784.42	-	-	-	208,784.42

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 31ST DECEMBER, 1976**

*Statement 11 (Cont'd)*

Loans made to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding 31.12.76
Loans for Construction of houses for settlers at Cane-Grove Vergevoegen Land Settlement Proprietor - Pln. Elizabeth Ann Block III Cattle Pastures	116,810.27 6,499.67 96,535.71	50,866.08 6,199.67 96,535.71	- - -	50,866.08 6,199.67 96,535.71	- - -	- - -	- - -	50,866.08 6,199.67 96,535.71
Loans to Domestic for Canada	24,978.50	2,087.53	-	2,087.53	-	-	-	2,087.53
Recruitment of Farm Workers - Mara Settlers - Purchase of Pure Grain Paddy	12,755.43 1,250.00	1,830.46 247.18	- -	1,830.46 247.18	- -	- -	- -	1,830.46 247.18
Transport and Harbours Department	430,000.00	430,000.00	-	430,000.00	-	-	-	430,000.00
Guyana Match Company Limited	130,950.00	64,990.00	-	64,990.00	52,800.00	-	52,800.00	12,190.00
<b>Total under Head 4</b>	<b>2,675,701.13</b>	<b>970,325.99</b>	<b>-</b>	<b>970,325.99</b>	<b>52,800.00</b>	<b>-</b>	<b>52,800.00</b>	<b>817,525.99</b>
<b>5. Other Loans and Advances</b>								
Housing Loans to Public Officers (1)	480,000.00	100,264.00	-	100,264.00	-	-	-	100,264.00
Housing Loans to Public Officers (2)	300,000.00	300,000.00	-	300,000.00	-	-	-	300,000.00
<b>Total under Head 5</b>	<b>780,000.00</b>	<b>400,264.00</b>	<b>-</b>	<b>400,264.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,264.00</b>

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND - 1976

Statement II (Cont'd)

Lent to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Improvement of Drainage and Irrigation Blooms-Subsidiary	49,723.16	22,491.27	-	22,491.27	-	-	-	22,491.27
Lot 1 or Kanny/Blomfield	3,046.45	1,252.73	-	1,252.73	-	-	-	1,252.73
Wibin	331.32	301.26	-	301.26	-	-	-	301.26
Bloomsfield	2,000.00	1,000.00	-	1,000.00	-	-	-	1,000.00
Adventure	1,950.00	795.00	-	795.00	-	-	-	795.00
Sudala	1,304.00	300.80	-	300.80	-	-	-	300.80
Sudala	2,705.00	59.51	-	59.51	-	-	-	59.51
Berbes	12,000.00	3,500.00	-	3,500.00	-	-	-	3,500.00
Barrisa L.A.	63,562.99	58,837.32	-	58,837.32	-	-	-	58,837.32
Bel Air, West Coast								
Terhies	10,500.00	3,702.05	-	3,702.05	-	-	-	3,702.05
Bel Air Woodlands	39,000.00	30,000.00	-	30,000.00	-	-	-	30,000.00
Bel Air Woodlands	39,000.00	39,000.00	4,500.00	43,500.00	-	-	-	43,500.00
Peterwaring/Triumph	30,000.00	20,000.00	-	20,000.00	-	-	-	20,000.00
Beterwaring/Triumph	5,945.00	2,507.03	4,850.00	7,457.03	-	-	-	7,457.03
Best Khen Pouderoey	37,000.00	33,842.22	-	33,842.22	-	-	-	33,842.22
Reconditioning of North Khen/Pouderoeyen, Deca-								
Age Improvement Works	39,569.64	22,390.66	-	22,390.66	-	-	-	22,390.66
North Khen Pouderoeyen	48,653.07	47,462.21	-	47,462.21	-	-	-	47,462.21
Voultroeyen	322.89	165.21	-	165.21	-	-	-	165.21
Buxton	72,000.00	19,570.88	-	19,570.88	4,130.00	-	4,130.00	15,420.88
Clacacook	5,000.00	5,000.00	-	5,000.00	-	-	-	5,000.00
Mah-sai/Tinity	8,000.00	1,200.00	-	1,200.00	-	-	-	1,200.00
Craig/Calakania	7,950.00	2,305.00	-	2,305.00	-	-	-	2,305.00
Cesly	24,100.00	24,100.00	-	24,100.00	-	-	-	24,100.00
Uggs/Low	1,652.09	350.40	-	350.40	-	-	-	350.40
Nos. 52-56 Berhies	8,987.73	8,987.73	-	8,987.73	-	-	-	8,987.73
Lumbar	540.19	540.19	-	540.19	-	-	-	540.19
No. 51 Good Hope	4,820.00	4,820.00	-	4,820.00	-	-	-	4,820.00

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND — 1976

Statement 11 (Cont'd)

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Louisiana Phoenix	1,524.21	914.52	—	914.52	—	—	—	914.52
Essequibo Islands —								
Legan Central	1,622.96	1,298.36	—	1,298.36	—	—	—	1,298.36
Legan	47,254.37	45,909.37	—	45,909.37	7,260.00	—	7,260.00	38,649.37
Fyrish	4,500.00	8.58	30,000.00	30,008.58	—	—	—	30,008.58
Gibraltar	1,886.78	632.84	—	632.84	—	—	—	632.84
Fyrish	2,083.60	47.27	—	47.27	—	—	—	47.27
Fyrish (Drainage & Irrigation)	7,386.50	6,170.52	—	6,170.52	—	—	—	6,170.52
Good Intent Sisters	6,450.00	1.29	—	1.29	—	—	—	1.29
Hopetown	9,600.00	2,880.00	—	2,880.00	—	—	—	2,880.00
Hopetown	4,000.00	1,714.28	—	1,714.28	—	—	—	1,714.28
Nearstleigh Union	33,000.00	32,500.00	42,500.00	75,000.00	—	—	—	75,000.00
Good Hope/Pononia	10,200.00	5,200.00	40,000.00	45,200.00	—	—	—	45,200.00
Kingely	12,974.67	5,418.67	—	5,418.67	—	—	—	5,418.67
Tempe/Scafield	12,657.63	12,657.63	—	12,657.63	—	—	—	12,657.63
Kitty and Alexander Village	13,000.00	276.20	—	276.20	—	—	—	276.20
Lodge	30,322.09	6,529.37	—	6,529.37	—	—	—	6,529.37
Kitty and Alexander Village	5,000.00	1,469.31	—	1,469.31	—	—	—	1,469.31
Newtown	19,000.00	7,600.00	—	7,600.00	—	—	—	7,600.00
Agricola	3,665.52	2,199.30	—	2,199.30	—	—	—	2,199.30
Peters Hall	1,052.77	301.27	—	301.27	—	—	—	301.27
Lancaster/Manchester	19,598.60	16,658.81	—	16,658.81	—	—	—	16,658.81
Ulverston/Abness/Salton	1,383.33	516.75	—	516.75	—	—	—	516.75
Lamlair	8,700.00	5,658.85	—	5,658.85	—	—	—	5,658.85
Nurney Kildonan	274.96	110.17	—	110.17	—	—	—	110.17
Lot 27	6,000.00	599.45	—	599.45	—	—	—	599.45
Bushlot Adventure	5,500.00	2,482.00	—	2,482.00	—	—	—	2,482.00
Friendship Barbies	307.74	181.66	—	181.66	—	—	—	181.66
Lot 27	1,082.70	387.64	—	387.64	—	—	—	387.64
Lots 52-56 Barbies	6,000.00	35.00	—	35.00	—	—	—	35.00

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND - 1976

Statement 11 (Cont'd)

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Nos. 47-48 Berbice	2,019.23	268.20	-	268.20	-	-	-	268.20
Good Hope	2,500.00	2,098.90	-	2,098.90	-	-	-	2,098.90
Nos. 78-79	13,850.00	2,978.50	-	2,978.50	-	-	-	2,978.50
Mahimony (Central)	20,700.00	7,246.16	-	7,246.16	-	-	-	7,246.16
Momwharony/Maburama	-	-	-	-	-	-	-	-
Hosorore	8,957.00	1,217.98	-	1,217.98	-	-	-	1,217.98
Plaisance/Industry	59,533.00	3,944.49	-	3,944.49	-	-	-	3,944.49
Sparendam/Plaisance	10,923.31	7,646.31	-	7,646.31	-	-	-	7,646.31
Good Hope	4,800.00	633.34	-	633.34	-	-	-	633.34
Queenstown	4,500.00	907.99	36,000.00	96,907.99	2,500.00	-	2,500.00	34,407.99
Rose Hall	35,000.00	11,573.14	-	11,573.14	-	-	-	11,573.14
Ruse Hall - Drainage System	68,500.00	54,800.02	-	54,800.02	-	-	-	54,800.02
Rose Hall, Berbice	4,060.48	444.38	-	444.38	-	-	-	444.38
Cotton Tree/Geezigt	1,106.41	1,061.51	-	1,061.51	-	-	-	1,061.51
D'Edward	638.03	424.35	-	424.35	-	-	-	424.35
D'Edward	6,000.00	4,800.00	-	4,800.00	-	-	-	4,800.00
Rosignol	5,500.00	3,000.00	-	3,000.00	-	-	-	3,000.00
La Retraite Village	17,073.00	12,423.30	-	12,423.30	-	-	-	12,423.30
District	-	-	-	-	-	-	-	-
Bushlot, West Coast	9,268.00	6,168.00	-	6,168.00	-	-	-	6,168.00
Berbice	2,960.00	7,380.00	10,000.00	11,890.00	-	-	-	11,890.00
Woodley Park/Bath	20,153.76	18,495.48	-	18,495.48	-	-	-	18,495.48
Camberland	14,018.00	12,518.00	-	12,518.00	-	-	-	12,518.00
Golden Grove	5,946.46	3,509.30	-	3,509.30	-	-	-	3,509.30
La Grange	368.97	73.76	-	73.76	-	-	-	73.76
Bagetville	5,062.02	2,765.72	-	2,765.72	-	-	-	2,765.72
Nos. 67-74 Berbice	21,949.29	21,949.29	-	21,949.29	-	-	-	21,949.29
Nos. 57-66 Berbice	-	-	-	-	-	-	-	-
Recons. of Seawall Sluice	70,027.24	70,027.24	-	70,027.24	-	-	-	70,027.24
Nos. 58-59	1,508.40	1,185.43	-	1,185.43	-	-	-	1,185.43
Reignol	-	-	-	-	-	-	-	-



STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND - 1976

Statement 11 (Cont'd)

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Temporary loans to Local Authorities	25,677.85	13,692.15	-	13,692.15	-	-	-	13,692.15
Improvement & Drainage Block III Coerentyne	246,251.05	88,702.19	-	88,702.19	-	-	-	88,702.19
Wiamar/Christianburg	13,987.15	13,987.15	-	13,987.15	-	-	-	13,987.15
Tantore/Hope	2,000.00	2,000.00	-	2,000.00	-	-	-	2,000.00
Neuveville/Flanders/ La Jalouise	52,107.00	52,107.00	-	52,107.00	-	-	-	52,107.00
La Reconnaissance/ Mon Repox	5,094.20	5,094.20	31,000.00	36,094.20	6,200.00	-	6,200.00	29,894.20
Den Amstel Fellowship Blankenburg/Hague	37,434.33	33,876.33	-	33,876.33	-	-	-	33,876.33
Blankenburg/Hague	83,212.33	78,771.71	-	78,771.71	-	-	-	78,771.71
Mahaicyny (West)	3,000.00	997.75	-	997.75	666.76	-	666.76	330.99
Three Friends/Walton Hall	40,500.00	35,500.00	-	35,500.00	26,800.00	-	26,800.00	8,700.00
Gliderland/Hairmont	5,000.00	2,000.00	-	2,000.00	-	-	-	2,000.00
Stanleytown	14,000.00	11,292.15	-	11,292.15	-	-	-	11,292.15
Unity/Lancaster	4,835.12	969.46	-	969.46	-	-	-	969.46
D.C. East Demerara (Foullis/Buxton)	17,000.00	6,115.82	-	6,115.82	-	-	-	6,115.82
D.C. East Demerara (East Mahaicyny)	25,000.00	22,500.00	-	22,500.00	-	-	-	22,500.00
D.C. West Demerara (Toeslag/Patentia)	15,000.00	10,000.00	-	10,000.00	-	-	-	10,000.00
Bush Lot/Adventure	16,000.00	16,000.00	-	16,000.00	-	-	-	16,000.00
Carrieverton Town Council	50,000.00	47,500.00	25,000.00	72,500.00	-	-	-	72,500.00
Upper Coerentyne	18,000.00	12,000.00	-	12,000.00	-	-	-	12,000.00
Mocha Arcadia	20,000.00	10,447.00	-	10,447.00	-	-	-	10,447.00
Wakenham District Council	8,000.00	6,400.00	10,000.00	46,400.00	-	-	-	46,400.00
Parika/Salen	24,000.00	24,000.00	-	24,000.00	-	-	-	24,000.00
Rising Sun/Eldorado	600.00	600.00	-	600.00	-	-	-	600.00
Rising Sun/Eldorado	700.00	700.00	-	700.00	-	-	-	700.00

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND — 1976

Statement 11 (Cont'd)

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Hogstye/Lancaster D. Council	3,177.00	2,777.00	—	2,777.00	—	—	—	2,777.00
Rivertown Annandale	35,000.00	35,000.00	—	35,000.00	15,000.00	—	15,000.00	20,000.00
Herstellig/Grove	27,300.00	27,300.00	—	27,300.00	11,700.00	—	11,700.00	15,600.00
Craig/Caladonia	38,470.00	38,073.50	—	38,073.50	795.00	—	795.00	37,278.50
Covardon/Soesdyke Town Clerk,	34,907.20	34,907.20	—	34,907.20	4,363.40	—	4,363.40	30,543.80
New Amsterdam	—	—	60,800.00	60,800.00	—	—	—	60,800.00
Town Council, Rose Hall	—	—	17,810.00	17,810.00	—	—	—	17,810.00
Crabwood Creek Village District	—	—	5,000.00	5,000.00	—	—	—	5,000.00
Sistons Village District	—	—	44,639.00	44,639.00	—	—	—	44,639.00
John Port Mourant	—	—	31,944.00	31,944.00	—	—	—	31,944.00
Dartmouth	—	—	40,000.00	40,000.00	—	—	—	40,000.00
Linden Town Council	—	—	87,000.00	87,000.00	8,057.18	—	8,057.18	31,942.82
D.C. East Berbice	—	—	—	—	—	—	—	87,000.00
Rose Hall	—	—	39,000.00	39,000.00	—	—	—	39,000.00
D.C. East Demerara	—	—	—	—	—	—	—	—
Herstellig/Grove	—	—	4,000.00	4,000.00	—	—	—	4,000.00
D.C. West Demerara	—	—	—	—	—	—	—	—
Canal Polder	—	—	50,000.00	50,000.00	—	—	—	50,000.00
D.C. West Demerara	—	—	—	—	—	—	—	—
Klein Ponderoyen	—	—	7,396.00	7,396.00	—	—	—	7,396.00
<b>Total</b>	<b>2,077,286.30</b>	<b>1,415,991.98</b>	<b>651,249.00</b>	<b>2,067,240.98</b>	<b>87,492.34</b>	<b>—</b>	<b>87,492.24</b>	<b>1,979,748.64</b>

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND FOR  
YEAR ENDED 1976**

*Statement 11 (Cont'd)*

**CO-OPERATIVE SECTOR**

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Parika Pig Breeders Co-op Society Ltd.	4,000.00	4,000.00	-	4,000.00	-	-	-	4,000.00
Esequibo Pig Breeders Co-op Association Ltd.	4,500.00	4,500.00	-	4,500.00	-	-	-	4,500.00
Printing & Publishing Works Co-op Soc. Ltd.	16,500.00	16,500.00	-	16,500.00	-	-	-	16,500.00
Miki Chartered Co-op Land Soc. Ltd.	10,000.00	10,000.00	-	10,000.00	-	-	-	10,000.00
Leshikuri Rice Mill Co-op Land Soc. Ltd.	56,148.37	56,148.37	-	56,148.37	-	-	-	56,148.37
Mibituri Rice Mill Co-op Soc. Ltd.	89,942.82	89,942.82	-	89,942.82	-	-	-	89,942.82
Johanna/Yakusari Rice Mill Co-op Soc. Ltd.	60,340.62	60,340.62	-	60,340.62	-	-	-	60,340.62
Hyde Park Pig Breeders Co-op Soc. Ltd.	5,000.00	5,000.00	-	5,000.00	-	-	-	5,000.00
Five Star Transport Co-op Soc. Ltd.	5,700.00	5,700.00	-	5,700.00	-	-	-	5,700.00
Garment Manufacturers Co-op Soc. Ltd.	8,625.00	8,625.00	-	8,625.00	-	-	-	8,625.00
Mara Transport Co-op Service Ltd.	6,000.00	6,000.00	-	6,000.00	-	-	-	6,000.00
Joppo Farm Pig Breeders Co-op Soc. Ltd.	2,360.00	2,360.00	-	2,360.00	-	-	-	2,360.00

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND FOR  
YEAR ENDED 1976**

*Statement 11 (Cont'd)*

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Supply/La Bonne Mara Producers Co-op Soc. Ltd.	2,915.00	2,915.00	-	2,915.00	-	-	-	2,915.00
Cane Grove Rice Mill Co-op Soc. Ltd.	3,600.00	3,600.00	-	3,600.00	-	-	-	3,600.00
Georgetown Taxi Co-op Ltd.	5,272.00	5,272.00	-	5,272.00	-	-	-	5,272.00
Guyana Garment Factory Co-op Soc. Ltd.	4,000.00	4,000.00	-	4,000.00	-	-	-	4,000.00
Organisers Co-op Soc. Ltd	550.00	550.00	-	550.00	-	-	-	550.00
Construction Co-op Soc. Ltd. (Guy. Wholesale)	15,000.00	15,000.00	-	15,000.00	-	-	-	15,000.00
Guyana Co-op Credit Soc. Ltd. (Guy. Wholesale Soc.)	20,000.00	20,000.00	-	20,000.00	-	-	-	20,000.00
Guyana Co-op Credit Soc. Ltd. (Guy. Wholesale Soc.)	50,000.00	50,000.00	-	50,000.00	-	-	-	50,000.00
- do -	7,500.00	7,500.00	-	7,500.00	-	-	-	7,500.00
- do -	28,490.80	28,490.80	-	28,490.80	-	-	-	28,490.80
- do -	31,226.04	31,226.04	-	31,226.04	-	-	-	31,226.04
- do -	82,744.92	82,744.92	-	82,744.92	-	-	-	82,744.92
- do -	19,000.00	19,000.00	-	19,000.00	-	-	-	19,000.00
- do -	56,511.24	56,511.24	-	56,511.24	-	-	-	56,511.24
- do -	17,901.63	17,901.63	-	17,901.63	-	-	-	17,901.63
- do -	32,945.69	32,945.69	-	32,945.69	-	-	-	32,945.69

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1976**

*Statement II (Cont'd)*

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Guyana Co-op Credit Soc. Ltd. (Guyana Garment)	6,500.00 8,000.00	6,500.00 8,000.00	- -	6,500.00 8,000.00	- -	- -	- -	6,500.00 8,000.00
-do -								
Guyana Co-op Credit Soc. Ltd. (Mahisicony Transport)	6,150.00 5,000.00	6,150.00 5,000.00	- -	6,150.00 5,000.00	- -	- -	- -	6,150.00 5,000.00
-do -								
Guyana Co-op Credit Soc. Ltd. (Guyana Wholesale)	250,000.00	250,000.00	-	250,000.00	-	-	-	250,000.00
Guyana Co-op Credit Soc. Ltd. (G.D.F. Poultry Farm)	10,000.00	10,000.00	-	10,000.00	-	-	-	10,000.00
Guyana Co-op Credit Soc. Ltd. (Bel Air Pig Rearing Co-op)	28,000.00	28,000.00	-	28,000.00	-	-	-	28,000.00
Guyana Co-op Credit Soc. Ltd. (Rising Sun Project Consumers Ltd.)	3,750.00	3,750.00	-	3,750.00	-	-	-	3,750.00
Guyana Co-op Credit Soc. Ltd. (Hatho Co-op Group)	9,470.00	9,470.00	-	9,470.00	-	-	-	9,470.00
Guyana Co-op Credit Soc. Ltd. (Airy Hall Consumers' Co-op)	3,500.00	3,500.00	-	3,500.00	-	-	-	3,500.00
Guyana Co-op Credit (Hatho Co-op Soc. Ltd.)	4,350.00	4,350.00	-	4,350.00	-	-	-	4,350.00

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1976**

*Statement II (Cont'd)*

Loaned to	Loaned made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Guyana Co-op Credit (Honey Producers Co-op Soc. Ltd.)	3,000.00	3,000.00	-	3,000.00	-	-	-	3,000.00
Guyana Co-op Credit (E. Dis. Prod. Co-op Soc.)	20,000.00	20,000.00	-	20,000.00	-	-	-	20,000.00
Guyana Co-op Credit (Hababu Co-op Soc.)	3,000.00	3,000.00	-	3,000.00	-	-	-	3,000.00
Guyana Co-op Credit (Hutho Co-op Soc. Ltd.)	629.29	629.29	-	629.29	-	-	-	629.29
Guyana Co-op Credit (Nat. Consumers' Co-op Soc.)	25,000.00	25,000.00	-	25,000.00	-	-	-	25,000.00
Markenburgh Co-op Housing Society	28,806.19	27,044.19	-	27,044.19	7,194.00	-	7,194.00	19,850.00
Guyana Co-op Credit Soc. for Hababu Co-op.	19,500.00	19,500.00	-	19,500.00	-	-	-	19,500.00
Guyana Co-op Credit Soc. Linden Transport	50,000.00	50,000.00	-	50,000.00	-	-	-	50,000.00
Guyana Co-op Credit Soc. Groves Co-op	20,000.00	20,000.00	-	20,000.00	-	-	-	20,000.00
Guyana Co-op Credit Soc. Queenstown	80,000.00	80,000.00	-	80,000.00	-	-	-	80,000.00
Guyana Co-op Credit Soc. La Reunite	2,745.00	2,745.00	-	2,745.00	-	-	-	2,745.00
Marketing Guyana Co-op Credit Soc. Lamou. Agri. Co-op.	46,000.00	46,000.00	-	46,000.00	-	-	-	46,000.00

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1976**

*Statement 11 (Cont'd)*

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Guyana Co-op Credit Soc. Kay's Co-op	25,000.00	25,000.00	-	25,000.00	-	-	-	25,000.00
Guyana Co-op Credit Soc. for Guyana Consumers' Co-op.	150,000.00	150,000.00	-	150,000.00	-	-	-	150,000.00
Guyana Co-op Credit Soc. for East Coast Producers Co-op.	10,000.00	10,000.00	-	10,000.00	-	-	-	10,000.00
Guyana Co-op Credit Soc. for Ithaca Transport	25,000.00	25,000.00	-	25,000.00	-	-	-	25,000.00
Guyana Co-op Credit Soc. for Cane Farming Federation	10,000.00	10,000.00	-	10,000.00	-	-	-	10,000.00
Guyana Co-op Credit Soc. for Claybrick Co-op Soc.	30,000.00	30,000.00	-	30,000.00	-	-	-	30,000.00
Guyana Co-op Credit Soc. Blairmont Multi- plying Swine Co-op Soc.	10,000.00	10,000.00	-	10,000.00	-	-	-	1,0000.00
Guyana Co-op Credit Society	25,280.00	25,280.00	-	25,280.00	-	-	-	25,280.00
- do -	10,224.00	10,224.00	-	10,224.00	-	-	-	10,224.00
- do -	135,000.00	135,000.00	-	135,000.00	-	-	-	135,000.00

**STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR THE YEAR ENDED 31ST DECEMBER, 1976**

*Statement 11 (Cont'd)*

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
Guyana Co-op Credit Society	600,000.00	600,000.00	600,000.00	600,000.00	-	-	-	600,000.00
- do -	-	-	176,304.00	176,304.00	-	-	-	176,304.00
- do -	-	-	165,000.00	165,000.00	-	-	-	165,000.00
- do -	-	-	25,000.00	25,000.00	-	-	-	25,000.00
- do -	-	-	7,000.00	7,000.00	-	-	-	7,000.00
- do -	-	-	15,000.00	15,000.00	-	-	-	15,000.00
Total Under Head (7)	2,310,678.61	2,308,916.61	388,304.00	2,697,220.61	7,194.00	-	7,194.00	2,690,026.61
8. Loans to Students								
(a) University Students	-	582,048.17	91,529.31	673,577.48	50,706.64	183,590.68	234,297.32	439,280.16
(b) Teachers	-	1,459,186.04	1,036,848.87	2,496,034.91	162,524.48	2,064,333.77	2,226,858.25	269,176.66
Total under Head (8)	-	2,041,234.21	1,128,378.18	3,169,612.39	219,231.12	2,247,924.45	2,461,155.57	708,456.82
9. Loans for Motor Vehicles								
Hire Purchase	736,877.92	331,511.19	92,966.01	424,477.20	125,222.89	-	125,222.89	299,254.31
Total under Head (9)	736,877.92	331,511.19	92,966.01	424,477.20	125,222.89	-	125,222.89	299,254.31
10. Loans to Miners Scheme	-	96,569.80	22,944.50	119,514.30	7,020.50	-	7,020.50	112,493.80
Total under Head (10)	-	96,569.80	22,944.50	119,514.30	7,020.50	-	7,020.50	112,493.80



STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND  
FOR YEAR ENDED 1976

Statement II (Cont'd)

Loaned to	Loans made	Amount Outstanding at 1.1.76	Loans made during 1976	Total	Amount Repaid during 1976	Amount Written off during 1976	Total	Balance Outstanding at 31.12.76
II. Loans to Remigrated Officers	--	--	707,833.78	707,833.78	19,548.10	--	19,548.10	688,285.68
Total under Head (II)	--	--	707,833.78	707,833.78	19,548.10	--	19,548.10	688,285.68
SUMMARY TOTALS								
1. Loans to Municipalities	3,366,038.92	1,144,945.05	--	1,144,945.05	115,016.51	--	115,016.51	1,029,928.54
2. Loans to Public Institutions	96,480.00	96,480.00	--	96,480.00	--	--	96,480.00	96,480.00
3. Loans to Public Corporations & Boards	31,911,636.12	28,330,617.09	--	28,330,617.09	18,873.45	--	18,873.45	28,311,743.64
4. Loans to Other Statutory Bodies	2,075,701.13	670,325.99	--	670,325.99	52,000.00	--	52,000.00	617,325.99
5. Other Loans and Advances	780,000.00	400,264.00	--	400,264.00	--	--	400,264.00	400,264.00
6. Loans to Local Authorities	2,077,296.30	1,415,991.98	651,249.00	2,067,240.98	87,492.34	--	87,492.34	1,979,748.64
7. Loans to Co-op Societies	2,310,678.61	2,308,916.61	389,304.00	2,697,220.61	7,194.00	--	7,194.00	2,690,026.61
8. Loans to Students	--	582,048.17	91,523.31	673,571.48	50,706.64	183,590.68	233,297.32	439,280.16
(a) University Teachers	--	1,459,186.04	1,096,848.87	2,496,034.91	162,524.48	2,064,333.77	2,226,858.25	269,176.66
9. Loans to Motor Vehicles	736,877.92	831,511.19	92,966.01	424,477.20	125,222.89	--	125,222.89	299,254.31
10. Loans to Miners	--	96,569.80	22,944.50	119,514.30	7,079.50	--	7,079.50	112,434.80
11. Loans to Remigra	--	--	707,833.78	707,833.78	19,548.10	--	19,548.10	688,285.68
Officers	44,454,689.00	37,036,835.92	2,991,675.47	40,028,511.39	646,460.90	2,247,924.40	2,094,835.36	37,134,206.03

STATEMENT OF LOANS OR CREDITS GUARANTEED BY  
THE GOVERNMENT AS AT 31.12.76

*Statement 12*

	Particulars	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 31.12.76 GS
1.	Guyana Sugar Corporation Ltd.	Royal Bank of Canada	Public Corp. & Co. Act 1971	U.S. 9,530,000.00	24,452,000.00
2.	Guyana Bauxite Company Limited	Ludgichemi UMD Huttentock MLK G.M.B.H.	- do -	D.M. 14,200,000.00	15,336,000.00
3.	Guyana Telecoms. Corporation	Midland Bank U.K.	- do -	£ 3,225,785.64	9,543,811.20
4.	Guyana Telecoms. Corporation	Parion Electric of Canada & Royal Bank of Canada	- do -	C 613,871.56	1,234,524.72
5.	Guyana Telecoms. Corporation	Exporters Development Corp. & Royal Bank of Canada	- do -	U.S. 1,187,950.00	3,048,160.90
6.	Guyana Telecoms. Corporation	Royal Bank of Canada	- do -	U.S. 1,312,050.00	3,366,589.09
7.	Guyana Telecoms. Corporation	Royal Bank of Canada	- do -	G. 5,250,000.00	5,250,000.00
8.	Guyana Electricity Corporation	Barclays Bank International	- do -	G. 12,700,000.00	11,200,000.00
9.	Guyana Gajraj Limited	Barclays Bank International	- do -	G. 400,000.00	79,665.00
10.	Guyana Gajraj Limited	Royal Bank of Canada	- do -	G. 1,575,000.00	1,265,960.20
11.	Guyana Gajraj Limited	Barclays Bank International	- do -	G. 3,850,000.00	3,103,928.00
12.	Guyana Timbers Limited	Barclays Bank International	- do -	G. 1,500,000.00	1,100,000.00
13.	Guyana Timbers Limited	Guyana National Co-operative Bank	- do -	G. 1,200,000.00	562,048.20
14.	Guyana Marketing Corporation	Royal Bank of Canada	- do -	G. 1,175,000.00	1,059,160.80
15.	Guyana Wrefords Limited	Royal Bank of Canada	- do -	G. 625,000.00	625,000.00
16.	Small Industries Corporation	Chase Manhattan Bank	- do -	G. 233,000.00	233,000.00
17.	Small Industries Corporation	Caribbean Development Bank	- do -	U.S. 980,390.00	2,515,582.70

**STATEMENT OF LOANS OR CREDITS GUARANTEED BY  
THE GOVERNMENT AS AT 31.12.76**

*Statement 12 (Cont'd)*

	Particulars	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 31.12.76 G\$
18.	Small Industries Corporation	Caribbean Development Bank	Public Corp. & Co. Act 1971	Bv L. 4,280,900.00	2,603,071.29
19.	Guyana Printers Limited	Guyana National Co-op. Bank	- do -	G. 500,000.00	579,355.11
20.	Guyana Printers Limited	Colonial Life Ins. Co. Limited	- do -	G. 300,000.00	300,000.00
21.	Guyana Transport Services Ltd.	Guyana National Co-operative Bank	- do -	G. 500,000.00	99,752.86
22.	Guyana National Trading Corp.	Royal Bank of Canada	- do -	G. 3,000,000.00	3,000,000.00
23.	Guyana State Corporation	Royal Bank of Canada	- do -	U.S. 4,200,000.00	10,776,780.00
24.	Guyana Food Processors Ltd.	Hand-in-Hand Insurance Company	- do -	G. 100,000.00	100,000.00
25.	Guyana Food Processors Ltd.	Hand-in-Hand Insurance Company	- do -	G. 50,000.00	50,000.00
26.	Guyana Food Processors Ltd.	Guyana and Trinidad Mutual Life & Fire Insurance Co. Ltd.	- do -	G. 150,000.00	150,000.00
27.	Guyana Food Processors Ltd.	Guyana & Trinidad Mutual Life & Fire Insurance Co. Limited	- do -	G. 350,000.00	350,000.00
28.	Guyana Food Processors Ltd.	Demerara Mutual Life Insurance Co. Limited	- do -	G. 250,000.00	250,000.00
29.	Guyana Food Processors Ltd.	British American Life Insurance Co. Limited	- do -	G. 1,500,000.00	1,500,000.00
30.	Guyana Food Processors Ltd.	Colonial Life Insurance Co. Ltd.	- do -	G. 200,000.00	200,000.00
31.	Guyana Food Processors Ltd.	American Life Insurance Co. Ltd.	- do -	G. 350,000.00	350,000.00
32.	Guyana Food Processors Ltd.	Caribbean Atlantic Insurance Co. Ltd.	- do -	G. 300,000.00	285,000.00

**STATEMENT OF LOANS OR CREDITS GUARANTEED BY  
THE GOVERNMENT AS AT 31.12.76**

*Statement 12 (Cont'd)*

	Particulars	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 31.12.76 GS
33.	Guyana Food Processors Ltd.	First Federation Life Insurance Co.	Public Corp. & Co. Act 1971	G. 200,000.00	200,000.00
34.	Diamond Liquors Limited	Barclays Bank International	- do -	G. 920,000.00	548,976.00
35.	Guyana National Engineering Corporation	Royal Bank of Canada	- do -	G. 3,000,000.00	3,000,000.00
36.	Guyana National Engineering Corporation	Royal Bank of Canada	- do -	U.S. 2,500,000.00	6,414,750.00
37.	Guyana Marine Food Limited	Guyana National Co-op. Bank	- do -	G. 150,000.00	789,405.46
38.	Guyana National Newspapers Limited	Royal Bank of Canada	- do -	G. 250,000.00	204,707.92
39.	Guyana Stores Limited	Royal Bank of Canada	- do -	G. 12,000,000.00	663,703.00
40.	Guyana Stores Limited	Royal Bank of Canada (London)	- do -	U.S. 10,000,000.00	9,825,947.00
41.	Guyana Distilleries Limited	Royal Bank of Canada	- do -	G. 3,000,000.00	3,000,000.00
42.	Guyana Oil Company Limited	Barclays Bank International	- do -	G. 2,000,000.00	588,348.00
43.	Guyana Stock-feeds Limited	Royal Bank of Canada	- do -	G. 2,200,000.00	2,200,000.00
44.	Guyana Stock-feeds Limited	Royal Bank of Canada	- do -	U.S. 2,850,000.00	7,312,815.00
45.	Bauxite Industry Development Company	Royal Bank of Canada	- do -	U.S. 2,500,000.00	6,414,750.00
46.	New Amsterdam Town Council	Bond Holders	Resolution No. XXX dd. 22.9.69	G. 500,000.00	230,939.63

**STATEMENT OF LOANS OR CREDITS GAURANTEED BY  
THE GOVERNMENT AS AT 31.12.76**

*Statement 12 (Cont'd)*

	Particulars	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 31.12.76 G\$
47.	Brezina Housing Project	New Building Society	Resolution No. XXIX dd. 4.7.68	G. 9,052,000.00	973,487.00
48.	Civil Service Association Housing Project	New Widows & Orphans' Fund	Resolution No. XXXVII dd. 29.5.66	600,000.00	189,764.08
49.	Guyana Rice Board	Guyana National Co-op. Bank	Public Corp. & Co. Act 1971	U.S. 4,000,000.00	10,123,695.54
50.	Guyana Elec- Electricity Corporation	I.B.R.D.	- do -	U.S. 6,000,000.00	15,422,239.00
51.	Guyana Electricity Corporation	Overseas Development Ministry	- do -	£ 4,250,000.00	15,412,032.00
52.	Guyana Electricity Corporation	C.I.D.A.	- do -	C. 5,150,000.00	14,234,586.00
53.	Guyana Telecommunication Corporation	Plessey Telecoms. U.K. Limited	- do -	£ 3,040,000.00	11,491,200.00
54.	Guyana Gajraj Limited	Barclays Bank International	- do -	G. 150,000.00	103,586.04
55.	Guyana National Co-op. Mortgage Finance Bank	Caribbean Development Bank	- do -	C. 3,000,000.00	3,000,000.00
56.	Guyana Electricity Corporation	Commonwealth Development Corporation	Resolution No. LVI dd. 4.11.68	G. 880,100.00	880,100.00
57.	Guyana Electricity Corporation	Barclays Bank	Resolution No. XXII dd. 16.2.68	G. 1,445,057.00	1,445,057.00

Liability in U.S. dollar converted at rate of G\$2.5659

Liability in C. dollar converted at rate of G\$2.52199

Liability in Deutsche Marks converted at rate of G\$1.08

Liability in Bolivar converted at rate of G\$0.60805

Liability in £ Sterling converted at rate of G\$4.3077

V. O. D'Ornellas  
ACCOUNTANT GENERAL (ag.)

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

Head No.	Head of Receipts	Estimates	Total Receipts	Amount Under Estimates	Amount Over Estimates
I	Customs and Excise	187,993,000.00	128,083,993.02	61,909,006.98	
II	Inland Revenue	113,425,000.00	172,218,496.43		53,793,496.43
III	Stamp Duties	1,134,810.00	117,767.60	1,017,042.40	
IV	Other Tax Revenue	1,500,800.00	1,184,035.30	316,764.70	
V	Fees, Fines, etc.	7,204,100.00	7,008,052.27	196,047.73	
VI	Interest	822,000.00	674,411.92	147,588.08	
VII	Rents, Royalties, etc.	2,245,400.00	1,331,228.02	914,171.98	
VIII	Land Development Schemes	697,660.00	830,380.96		132,720.96
IX	Post Office		1,928,086.29		1,928,086.29
X	Miscellaneous Undertakings	60,432,000.00	25,410,194.91	35,021,805.09	
XI	Sundry Contributions and Other Receipts	31,013,100.00	5,825,016.26	25,688,083.72	
		<b>411,467,970.00</b>	<b>342,109,683.30</b>	<b>125,210,590.38</b>	<b>55,532,303.68</b>
	Excess of Issues over Receipt		73,621,954.70		
			<b>415,731,638.00</b>		

FUND  
ACCOUNT  
AND PAYMENTS 1977

Statement I

Head No.	Services	Estimates	Revised Estimates	Total Issues	Issues Under Provision	Issues Over Provision
1.	Office of the President	204,188.00	205,522.00	194,932.00	10,580.00	—
2.	Supreme Court of Judicature	1,428,074.00	1,527,994.00	1,514,966.00	13,028.00	—
3.	Magistrates	1,110,451.00	1,219,682.00	1,155,294.00	64,388.00	—
4.0	Parliament Office	1,700,645.00	1,709,720.00	1,629,769.00	79,951.00	—
5.	Audit	812,676.00	827,466.00	821,290.00	6,176.00	—
6.	Umbudsman	64,067.00	64,451.00	62,187.00	12,264.00	—
7.	Public and Police Service Commission	627,088.00	636,719.00	571,805.00	64,914.00	—
8.	Teaching Service Commission	118,916.00	119,167.00	—	119,167.00	—
9.	Public Prosecutions	243,695.00	247,029.00	157,165.00	89,864.00	—
10.	Office of the Prime Minister and Cabinet	1,476,290.00	1,505,031.00	1,468,096.00	36,933.00	—
11.	Prime Minister Guyana Defence Force	29,026,782.00	32,976,881.00	33,576,881.00	—	600,000.00
12.	Prime Minister Internal Security	3,500,000.00	3,500,000.00	291,666.00	3,208,334.00	—
13.	Ministry of Parliamentary Affairs	24,741.00	25,525.00	24,502.00	1,023.00	—
14.	Ministry of Public Corporations	17,530.00	20,512.00	19,052.00	1,460.00	—
15.	Public Service Ministry	797,251.00	810,320.00	713,240.00	97,080.00	—
16.	Ministry of Foreign Affairs	11,039,565.00	11,187,781.00	10,805,665.00	382,116.00	—
17.	Attorney General	500,036.00	556,370.00	503,250.00	53,120.00	—
18.	Attorney General Official Receiver	120,830.00	122,485.00	113,516.00	8,949.00	—
19.	Attorney General Deeds Registry	204,573.00	210,240.00	209,812.00	428.00	—
20.	Ministry of Information & Culture	3,845,348.00	4,111,548.00	3,691,188.00	420,360.00	—
21.	Ministry of Home Affairs	858,505.00	863,339.00	577,901.00	285,438.00	0.00
22.	Ministry of Home Affairs: Police	18,277,004.00	18,567,178.00	17,226,351.00	1,340,827.00	—
23.	Ministry of Home Affairs: Prisons	2,164,219.00	2,706,908.00	2,557,092.00	149,809.00	—
24.	Ministry of Home Affairs: Fire Protection Services	1,577,249.00	2,148,222.00	2,013,714.00	134,508.00	—

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Head of Receipts	Estimates	Total Receipts	Receipts Under The Estimates	Receipts Over The Estimates



FUND  
ACCOUNT  
AND PAYMENTS 1977

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Issues Under Provision	Issues Over Provision
25.	Ministry of Home Affairs: Registration & Elections	562,570.00	565,074.00	497,359.00	67,715.00	—
26.	Ministry of Home Affairs: Registration, Immigration, Births, etc.	185,280.00	186,111.00	171,085.00	15,046.00	—
27.	Ministry of Agriculture	2,060,542.00	5,403,316.00	5,389,193.00	14,123.00	—
28.	Ministry of Agriculture (Agriculture)	9,748,544.00	9,781,879.00	8,380,542.00	1,401,337.00	—
29.	Ministry of Agriculture, Lands and Surveys	2,550,457.00	2,567,125.00	2,442,938.00	124,187.00	—
30.	Ministry of Agriculture (Hydraulics)	2,893,284.00	2,907,726.00	2,708,310.00	199,416.00	—
31.	Ministry of National Development	5,856,956.00	5,856,956.00	5,734,538.00	122,418.00	—
32.	Ministry of Energy and Natural Resources	2,897,732.00	4,171,922.00	3,918,093.00	253,829.00	—
33.	Ministry of Economic Development	2,171,546.00	2,236,339.00	1,992,801.00	243,538.00	—
34.	Ministry of Regional Development	1,131,420.00	1,176,154.00	911,200.00	264,954.00	—
35.	Ministry of Regional Development: Interior Development	918,843.00	932,178.00	864,143.00	68,035.00	—
36.	Ministry of Works & Housing (Works)	28,108,727.00	29,442,122.00	32,060,012.00	—	2,617,890.00
37.	Ministry of Works & Housing (H)	2,086,611.00	2,115,612.00	1,806,486.00	309,126.00	—
38.	Ministry of Works & Housing (Communications)	803,522.00	805,523.00	742,532.00	62,991.00	—
39.	Ministry of Works & Housing (Comm.) Post Office	40.00	40.00	—	40.00	—
40.	Ministry of Works & Housing (Communications) Transport & Harbours	1,500,000.00	1,533,000.00	1,533,000.00	—	—

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Head of Receipts	Estimates	Total Receipts	Receipts Under The Estimates	Receipts Over The Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1977

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Issues Under Provision	Issues Over Provision
41.	Ministry of Works & Housing (Communications)					
	Civil Aviation	1,519,451.00	1,602,452.00	1,509,153.00	93,299.00	—
42.	Ministry of Education & Social Development	13,335,175.00	15,499,177.00	13,581,224.00	1,917,953.00	—
43.	Ministry of Education & Social Development, In-service Teacher Training Programme	357,432.00	361,599.00	263,872.00	97,727.00	—
44.	Ministry of Education & Social Development, Primary and Secondary Schools	42,801,097.00	42,801,098.00	41,526,877.00	1,274,221.00	—
45.	Ministry of Education & Social Development, Nursery Schools	5,366,600.00	5,366,600.00	4,392,090.00	974,510.00	—
46.	Ministry of Education & Social Development, Practical Instruction Centres	2,054,598.00	2,054,598.00	1,514,409.00	540,189.00	—
47.	Ministry of Education & Social Development, Government Training College					
	Preservice Teachers Training Programme	1,062,030.00	1,064,581.00	820,000.00	244,581.00	—
48.	Ministry of Education & Social Development, Technical Institute, G/Town	1,129,867.00	1,131,951.00	936,529.00	195,422.00	—
49.	Ministry of Education & Social Development, Carnegie School of Home Econ.	179,724.00	180,125.00	142,948.00	37,177.00	—
50.	Ministry of Education & Social Development, Queens College	515,072.00	515,073.00	443,714.00	71,359.00	—
51.	Ministry of Education & Social Development, Bishop's High School	431,424.00	431,425.00	350,816.00	80,609.00	—

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Head of Receipts	Estimates	Total Receipts	Receipts Under The Estimates	Receipts Over The Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1977

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Issues Under Provision	Issues Over Provision
52.	Ministry of Education & Social Development, Anna Regina Secondary Sch.	16.00	17.00	—	17.00	—
53.	Ministry of Education & Social Development, Berbice High Sch.	244,558.00	244,559.00	171,468.00	73,031.00	—
54.	Ministry of Education & Social Development, New Amsterdam Tech. Institute	718,222.00	719,123.00	655,782.00	63,341.00	—
55.	Ministry of Education & Social Development, College of Education for Secondary Teachers	314,501.00	315,668.00	263,938.00	52,730.00	—
56.	Ministry of Education & Social Development, Curriculum Development Unit	1,138,671.00	1,142,752.00	717,486.00	425,266.00	—
57.	Ministry of Education & Social Development, Guyana Industrial Training Centre	207,369.00	207,818.00	161,061.00	46,752.00	—
58.	Ministry of Education & Social Development, Probation and Welfare Service	743,715.00	759,549.00	704,857.00	54,692.00	—
59.	Ministry of Education & Social Development, Bygeval/School — Multilateral	442,604.00	442,605.00	383,209.00	59,396.00	—
60.	Ministry of Education & Social Development, Anna Regina Secondary Sch. — Multilateral	661,390.00	661,391.00	508,948.00	152,443.00	—
61.	Ministry of Education & Social Development, Bladen Hall Secondary Sch. — Multilateral	525,660.00	525,661.00	456,336.00	69,325.00	—

**CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS**

Head No.	Head of Receipts	Estimates	Total Receipts	Receipts Under The Estimates	Receipts Over The Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1977

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Issues Under Provision	Issues Over Provision
62.	Ministry of Education & Social Development, New Amsterdum Secondary School	472,640.00	472,641.00	353,378.00	119,263.00	—
63.	Multilateral Ministry of Education & Social Development, Christianburg/Wismar Secondary School	433,650.00	433,651.00	331,671.00	101,980.00	—
64.	Multilateral Ministry of Education & Social Development, Ruinveidt Secondary School —	443,548.00	443,539.00	383,491.00	60,048.00	—
65.	Multilateral Ministry of Education & Social Development, Port Kaituma Residential Government Secondary Sch.	445,348.00	445,349.00	119,062.00	326,287.00	—
66.	Ministry of Education & Social Development, Kwakwani Residential Government Secondary School	12.00	12.00	—	12.00	—
67.	Ministry of Education & Social Development, Mabaruma Residential Government Secondary School	12.00	12.00	—	12.00	—
68.	Ministry of Education & Social Development, St. Ignatius Residential Government Secondary School	12.00	12.00	—	12.00	—
69.	Ministry of Health	1,442,062.00	1,653,587.00	1,527,451.00	126,136.00	—
70.	Ministry of Health — Medical	5,815,863.00	6,094,239.00	5,848,266.00	445,973.00	—

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Head of Receipts	Estimates	Total Receipts	Receipts Under The Estimates	Receipts Over The Estimates



FUND  
ACCOUNT  
AND PAYMENTS 1977

Statement 1 (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Issues Under Provision	Issues Over Provision
71.	Ministry of Health Bacteriological	1,012,124.00	1,094,352.00	1,012,195.00	82,157.00	—
72.	Ministry of Health — X-Ray	412,068.00	415,969.00	383,221.00	32,748.00	—
73.	Ministry of Health Hospitals and Dispensaries	18,338,561.00	20,725,066.00	19,565,730.00	1,159,336.00	—
74.	Ministry of Health Analyst	232,500.00	234,167.00	216,300.00	17,867.00	—
75.	Ministry of Health, Palms	881,343.00	882,011.00	831,982.00	50,029.00	—
76.	Ministry of Co-operatives and National Mobilisation	2,151,335.00	2,166,336.00	1,908,994.00	257,342.00	—
77.	Ministry of Co-operatives and National Mobilisation — Local Government	2,082,806.00	2,112,807.00	1,884,966.00	227,841.00	—
78.	Ministry of Labour and Social Security	1,078,632.00	1,104,241.00	979,520.00	124,721.00	—
79.	Ministry of Labour and Social Security Employment Exchange Service	93,766.00	95,433.00	84,166.00	11,267.00	—
80.	Ministry of Labour and Social Security Social Assistance	5,447,435.00	5,461,769.00	4,652,109.00	809,660.00	—
81.	Ministry of Trade and Consumer Protection	13,528,962.00	13,587,722.00	6,233,878.00	7,353,844.00	—
82.	Ministry of Finance	714,308.00	879,410.00	670,286.00	209,124.00	—
83.	Ministry of Finance, Accountant General	1,916,643.00	4,155,860.00	3,031,296.00	1,124,564.00	—
84.	Ministry of Finance, Customs & Excise	2,806,019.00	2,821,020.00	2,707,459.00	113,561.00	—
85.	Ministry of Finance, Inland Revenue	4,733,365.00	5,254,032.00	4,767,532.00	486,500.00	—
86.	Ministry of Finance, Pensions & Gratuities	13,385,255.00	13,597,255.00	13,382,184.00	15,071.00	—
87.	Ministry of Finance, Public Debt	116,356,807.00	116,356,807.00	116,111,772.00	244,835.00	—

CONSOLIDATED  
CURRENT  
STATEMENT OF RECEIPTS

Head No.	Head of Receipts	Estimates	Total Receipts	Receipts Under The Estimates	Receipts Over The Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1977

Statement I (Cont'd)

Head No.	Services	Estimates	Revised Estimates	Total Issue	Issues Under Provision	Issues Over Provision
88.	Ministry of Finance, Revision of Wages, Salaries & Related Payments	200.00	10,001,200.00	10,001,200.00	—	—
89.	Ministry of Finance, Post Office Savings Bank	7.00	7.00	—	7.00	—
		411,190,657.00	441,898,273.00	415,333,474.00	29,782,689.00	3,217,890.00

1976 Accounts

2.	Supreme Court of Judicature	3,000.00	3,000.00			
5.	Audit	1,200.00	1,200.00			
22.	Ministry of Home Affairs (Prisons)	78,000.00	78,000.00			
35.	Ministry of Works and Housing (W)	260.00	260.00			
38.	Ministry of Works and Housing (Communications) Post Office	2,730.00	2,730.00			
67.	Ministry of Health	1,400.00	1,400.00			
71.	Ministry of Health — Hospitals and Dispensaries	67,545.00	67,545.00			
73.	Ministry of Health (Palms)	3,029.00	3,029.00			
75.	Ministry of Co-operatives and National Mobilisation (Local Government)	189,000.00	189,000.00			
81.	Ministry of Finance, Accountant General	52,000.00	52,000.00			
		411,190,657.00	442,296,437.00	415,731,638.00	29,782,689.00	3,217,890.00

V. O. D'Ornellas  
Accountant General

**CONSOLIDATED  
CAPITAL  
STATEMENT OF RECEIPTS**

Div.	Head of Receipts	Estimate	Total Receipts	Amount under Estimates	Amount over Estimates
XII	Refunds of Loan	2,210,000.00	481,665.86	1,745,334.14	—
XIII	Sale of Assets etc.	20,000.00	14,625.55	6,374.45	—
	<b>MISCELLANEOUS</b>				
XIV	Capital Revenue	270,000.00	196,067.89	73,932.11	—
XV	External Grants	2,075,000.00	1,129,374.27	945,625.73	—
XVI	Internal Loans	30,000,000.00	51,961,390.13	—	21,961,390.13
XVII	External Loans	26,548,500.00	29,599,874.38	—	2,945,174.38
XVIII	External Credit	1,000,000.00	19,945,326.34	—	18,945,326.34
		62,228,500.00	108,303,124.42	2,770,266.43	43,851,890.85
	Excess of Issues over Receipts		21,460,000.58		
			124,765,125.00		

FUND  
ACCOUNT  
AND PAYMENTS 1977

Statement 1 (Cont'd)

Div. No.	Services	Estimates	Revised Estimates	Total Issued	Issues Under Revised Estimates	Issues Over Revised Estimates
I	Office of the President					
II	Judiciary					
III	Parliament					
IV	Other Services not under Ministerial Control					
V	Prime Minister	21,770,000.00	21,819,881.00	19,818,504.00	2,001,377.00	
VI	Ministry of Parliamentary Affairs					
VII	Ministry of Public Corporations					
VIII	Public Service Ministry	6,000,000.00	6,784,000.00	3,119,900.00	3,664,100.00	
IX	Ministry of Foreign Affairs		33,905.00	33,905.00		
X	Attorney General					
XI	Ministry of Information & Culture	746,500.00	866,500.00	504,339.00	362,161.00	
XII	Ministry of Home Affairs	1,380,000.00	1,556,654.00	1,626,784.00		80,130.00
XIII	Ministry of Agriculture	14,689,000.00	18,059,160.00	11,970,627.00	6,088,333.00	
XIV	Ministry of Agriculture — IBRD/IDA Projects — Livestock Development Project	2,600,000.00	2,600,000.00	600,000.00	2,000,000.00	
XV	Second Sea Defence Project					
XVI	Tapakuma Irrigation Project	5,500,000.00	6,311,000.00	5,976,600.00	332,400.00	
XVII	Ministry of National Development					
XVIII	Ministry of Energy & Natural Resources	7,402,000.00	7,402,000.00	6,831,100.00	570,900.00	
XIX	Ministry of Economic Development	18,860,000.00	20,036,068.00	18,915,354.00	1,120,714.00	
XX	Ministry of Regional Development	2,235,000.00	3,135,000.00	2,071,500.00	1,063,500.00	
XXI	Ministry of Works & Housing (Wks.)	31,325,000.00	41,855,000.00	29,211,729.00	12,643,271.00	
XXII	Ministry of Works & Housing (Wks.) IBRD/IDA Projects — West Coast Demerara Road Project	3,300,000.00	7,600,000.00	7,599,600.00	400.00	
XXIII	Ministry of Works & Housing (H)	3,200,000.00	3,200,000.00	2,683,000.00	517,000.00	

CONSOLIDATED  
CAPITAL  
STATEMENT OF RECEIPTS

Head No.	Head of Receipts	Estimates	Total Receipts	Receipts Under The Estimates	Receipts Over The Estimates

FUND  
ACCOUNT  
AND PAYMENTS 1977

Statement 1 (Cont'd)

Div. No.	Services	Estimates	Revised Estimates	Total Issued	Issues Under Revised Estimates	Issues Over Revised Estimates
XXIV	Ministry of Works & Housing (Communications)	2,000,000.00	2,000,000.00	1,553,500.00	446,400.00	
XXV	Ministry of Education and Social Development	3,500,000.00	4,195,000.00	3,915,700.00	1,279,300.00	
XXVI	Ministry of Education and Social Development Projects - First Education Project		1,000,000.00	1,000,000.00		
XXVII	Ministry of Education, Social Development IERD/IDA Project, Second Education Project	2,500,000.00	3,252,000.00	204,500.00	3,047,500.00	
XXVIII	Ministry of Health	4,000,000.00	5,309,563.00	2,811,963.00	2,697,700.00	
XXIX	Ministry of Co-ops and National Mobilisation	740,000.00	740,000.00	392,600.00	347,400.00	
XXX	Ministry of Co-ops and National Mobilisation - Local Government	265,000.00	265,000.00	174,400.00	90,600.00	
XXXI	Ministry of Labour and Social Security					
XXXII	Ministry of Trade and Consumer Protection					
XXXIII	Ministry of Finance	2,831,700.00	3,878,735.00	3,731,087.00	147,648.00	
XXXIV	Ministry of Agriculture - IERD/IDA First Sea Defence Project		350,000.00	350,000.00		
		134,644,200.00	162,250,466.00	123,909,892.00	38,420,704.00	80,130.00
			1976 Accounts			
XIX	Ministry of Energy and Natural Resources		164,000.00	164,000.00		
XX	Ministry of Economic Development		262,898.00	262,898.00		
XXII	Ministry of Works & Housing (Wks.)		100,000.00	100,000.00		
XXX	Ministry of Co-ops and National Mobilisation		277,200.00	277,200.00		
XXXIV	Ministry of Finance		51,135.00	51,135.00		
		134,811,200.00	163,105,899.00	124,765,125.00	38,420,704.00	80,130.00

V. O. D'Oraellas  
Accountant General

**STATEMENT OF CONSOLIDATED FUND SUNDRY RECEIPTS  
FOR THE YEAR ENDING 31ST DECEMBER, 1977**

*Statement 1 (Cont'd)*

Consolidated Fund			
Erroneous Payments		Nil	
		Excess of	
		Receipts over Issues	Issues over Receipts
Current Account			73,621,954.70
Capital Account			21,460,000.58
Sundry Receipts		—	—
Short Term Borrowing		176,992,938.95	—
		176,992,938.95	95,081,955.28

*V. O. D'Ornellas  
Accountant General*

**STATEMENT FOR SHORT-TERM BORROWING  
FOR THE YEAR ENDING 31ST DECEMBER, 1977**

	Actual Receipts		Actual Issues
Treasury Bill Issues	4,031,486,500.00	Treasury Bills Redeemed	3,859,321,000.00
Crown Agents Joint Consolidated Fund	—	Crown Agents Joint Consolidated Fund	—
Bank Overdraft	4,827,438.95	Excess Receipts over Issues	176,992,938.95
	4,036,313,938.95		4,036,313,938.95

*V. O. D'Ornellas  
Accountant General*



STATEMENT OF STATUTORY EXPENDITURE 1977

Statement 2

Head No.	Sub-Head	Description	Amount	Total
1	1	OFFICE OF THE PRESIDENT Personal Emoluments	42,000.00	54,000.00
	10	Entertainment Allowance	12,000.00	
2	1	SUPREME COURT OF JUDICATURE Personal Emoluments	463,176.75	565,704.28
	2	Provision for Travelling Expenses and Subsistence Allowance for Judges and Members of Judicial Service Commission	72,793.78	
	3	Telephone Allowance	4,963.33	
	16	Entertainment Allowance	24,770.42	
4	1	PARLIAMENT OFFICE Personal Emoluments	1,078,411.82	1,307,140.40
	2	Provision for Travelling Expenses and Subsistence Allowance for the Speaker, Members of the Cabinet, Clerk and Deputy Clerk and Members of the National Assembly	228,728.58	
5	1	AUDIT Personal Emoluments	29,659.86	34,168.94
	2	Travelling Expenses of the Director of Audit	4,509.09	
6	1	OMBUDSMAN Personal Emoluments	25,800.00	30,327.00
	2	Travelling Expenses of the Ombudsman	4,227.00	
	3	Telephone Allowance	300.00	
7	1	PUBLIC AND POLICE SERVICE COMMISSION Personal Emoluments	55,800.00	71,961.46
	2	Provision for Travelling Expenses of Chairman and Members	14,876.30	
	3	Telephone Allowance	1,285.16	
9	1	PUBLIC PROSECUTIONS Personal Emoluments	28,800.00	31,772.60
	2	Travelling Expenses of the Director of Public Prosecutions	2,972.60	
17	1	ATTORNEY GENERAL Personal Emoluments	35,072.10	41,838.10
	2	Provision for Travelling Expenses of the Attorney General	6,766.00	
21	1	MINISTRY OF HOME AFFAIRS Personal Emoluments	22,172.00	25,288.92
	2	Travelling Expenses for Chairman and Members—Election Commission	2,876.92	
	3	Telephone Allowance	240.00	

STATEMENT OF STATUTORY EXPENDITURE 1977

Statement 2 (Cont'd)

Head No.	Sub-Head	Description	Amount	Total
22		MINISTRY OF HOME AFFAIRS — POLICE		
	1	Personal Emoluments	21,241.94	
	2	Provision for Travelling Expenses of the Commissioner of Police	2,701.82	23,943.76
83		MINISTRY OF FINANCE — ACCOUNTANT GENERAL		
	10	Payment to N.W. & O. Fund of difference between 6% on Permanent Investment and actual interest earned (Section 3, Chapter 75)		
86		MINISTRY OF FINANCE — PENSIONS AND GRATUITIES		
	1	Public Officers Pensions and Lump Sum payments and Gratuities to Female Civil Servants on Marriage	5,321,136.36	
	2	Widows and Orphans Pensions	866.65	
	3	Police Pensions Gratuities and Lump Sum Payments	911,779.40	
	4	Teachers Pensions and Lump Sum Payments	2,060,628.78	
	5	Militia Pensions and Gratuities	2,880.11	
	6	Pilotage Pensions	284.26	
	7	Police Reward Funds Pensions	1,656.47	
	8	Pensions and Gratuities to President, Parliamentarians and Holders of Special Offices	287,434.76	
	9	State Pensions	31,830.19	
	10	Pensions and Gratuities to Guyana Defence Force Officers	24,294.31	8,642,791.29
87		MINISTRY OF FINANCE — PUBLIC DEBT		
	102-160	Funded Public Debt — Interest — Internal Loans	11,442,814.46	
	170-172	Funded Public Debt — Interest — External Loans	872,732.85	
	201-253	Funded Public Debt — Sinking Funds — Internal Loans	13,257,284.36	
	270	Funded Public Debt — Sinking Funds — External Loans	438,440.52	
	308-352	Unfunded Public Debt — Interest — Internal Loans	4,157,042.56	
	370-394	Unfunded Public Debt — Interest — External Loans	19,078,511.24	
	408-453	Unfunded Public Debt — Principal — Internal Loans	6,769,094.58	
	471-499	Unfunded Public Debt — Principal — External Loans	37,631,568.57	
	501-508	Other Public Debt	31,336,128.83	124,968,617.97
				135,797,554.72
Div. XXXIII	17	Capital Contribution to Inter-American Development Bank	2,276,645.10	2,276,645.10
				138,074,199.82

V. O. D'Ornellas  
Accountant General

**STATEMENT OF EXPENDITURE FOR THE YEAR 1977  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE – CURRENT**

*Statement 3*

Head No.	Ministry/Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
1	Office of the President	204,188.00	205,522.00	211,554.20		6,032.20
2	Supreme Court of Judicature	1,428,674.00	1,527,994.00	1,409,123.33	118,870.67	—
3	Magistrate	1,110,451.00	1,249,682.00	1,124,235.33	125,446.67	—
4	Parliament Office	1,700,645.00	1,709,720.00	1,470,783.32	238,936.68	—
5	Audit	812,676.00	827,466.00	769,487.28	57,978.72	—
6	Ombudsman	64,057.00	64,451.00	49,091.24	15,359.76	—
7	Public and Police Service Commissions	627,086.00	636,719.00	545,494.99	91,224.01	—
8	Teaching Service Commission	118,916.00	119,167.00	17,700.48	101,466.52	—
9	Public Prosecutions	248,695.00	247,029.00	186,500.80	60,528.70	—
10	Office of the Prime Minister & Cabinet	1,476,280.00	1,505,031.00	1,737,683.32	—	232,652.32
11	Prime Minister — Guyana Defence Force	29,026,762.00	32,976,881.00	44,553,098.08	—	11,576,217.08
12	Prime Minister — Internal Security	3,500,000.00	3,500,000.00	—	3,500,000.00	—
13	Ministry of Parliamentary Affairs	24,741.00	25,525.00	23,217.66	2,307.34	—
14	Ministry of Public Corporations	17,530.00	20,512.00	19,422.69	1,089.31	—
15	Public Service Ministry	797,251.00	810,320.00	767,126.56	43,193.44	—
16	Ministry of Foreign Affairs	11,039,568.00	11,187,781.00	11,320,073.70	—	132,292.70
17	Attorney General	500,036.00	556,370.00	477,546.71	78,823.29	—
18	Attorney General — Official Receiver	120,830.00	123,465.00	102,715.15	19,749.85	—
19	Attorney General — Deeds Registry	204,573.00	210,240.00	220,286.68	—	10,046.68
20	Ministry of Information & Culture	3,845,348.00	4,111,548.00	3,739,832.04	371,715.96	—
21	Ministry of Home Affairs	858,505.00	863,339.00	1,194,291.79	—	330,952.79
22	Ministry of Home Affairs — Police	18,277,004.00	18,567,178.00	18,150,475.77	416,702.23	—
23	Ministry of Home Affairs — Prisons	2,164,219.00	2,706,908.00	2,511,784.92	195,123.08	—
24	Ministry of Home Affairs — Fire Protection Services	1,577,249.00	2,148,222.00	1,812,552.53	335,669.47	—
25	Ministry of Home Affairs — Registrations & Elections	562,570.00	565,074.00	613,705.23	—	48,631.23
26	Ministry of Home Affairs — Registration, Immigration and Births	185,280.00	186,111.00	163,630.97	22,280.03	—

**STATEMENT OF EXPENDITURE FOR THE YEAR 1977  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE – CURRENT**

*Statement 3 (Cont'd)*

Head No.	Ministry/Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
27	Ministry of Agriculture	2,060,542.00	5,403,316.00	5,767,561.54	—	364,245.54
28	Ministry of Agriculture — Agriculture	9,748,544.00	9,781,879.00	9,088,945.24	692,933.76	—
29	Ministry of Agriculture — Lands & Surveys	2,550,457.00	2,567,125.00	2,650,672.32	—	83,547.32
30	Ministry of Agriculture — Hydraulics	2,893,284.00	2,907,726.00	3,122,438.32	—	214,712.32
31	Ministry of National Development	5,856,956.00	5,856,956.00	6,069,531.10	—	212,575.10
32	Ministry of Energy and Natural Resources	2,897,732.00	4,171,922.00	3,489,572.52	682,349.48	—
33	Ministry of Economic Development	2,171,546.00	2,236,339.00	1,933,540.56	302,798.44	—
34	Ministry of Regional Development	1,131,420.00	1,176,154.00	1,053,409.02	122,744.98	—
35	Ministry of Regional Development — In- terior Development	918,843.00	932,178.00	988,094.56	—	55,916.56
36	Ministry of Works & Housing (Wks.)	28,108,727.00	29,442,122.00	30,244,551.86	—	802,429.86
37	Ministry of Works & Housing (H)	2,086,611.00	2,115,612.00	1,600,202.77	515,409.23	—
38	Ministry of Works & Housing — Com- munications	803,522.00	805,523.00	606,212.75	199,310.25	—
39	Ministry of Works & Housing — Post Office	40.00	40.00	1,072.77	—	1,032.77
40	Ministry of Works & Housing ( Com- munications — Trans- port & Harbours	1,500,000.00	1,533,000.00	4,319,038.74	—	2,786,038.74
41	Ministry of Works & Housing — Civil Aviation	1,519,451.00	1,602,452.00	1,492,212.08	110,239.92	—
42	Ministry of Educa- tion & Social Development	13,335,175.00	15,499,177.00	14,674,598.96	824,578.04	—
43	Ministry of Educa- tion & Social Development — In- Service Teacher Training Programme	357,432.00	361,599.00	263,172.20	98,426.80	—
44	Primary & Second- ary Schools	42,801,097.00	42,801,098.00	37,635,483.73	5,165,614.27	—
45	Nursery Schools	5,366,600.00	5,366,600.00	4,031,788.97	1,334,811.03	—
46	Practical Instruc- tion Centres	2,054,598.00	2,054,598.00	1,481,913.57	572,684.43	—

**STATEMENT OF EXPENDITURE FOR THE YEAR 1977  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE - CURRENT**

*Statement 3 (Cont'd)*

Head No.	Ministry/Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
47	Government Training College - Pre-Service Teacher Training Programme	1,062,080.00	1,064,581.00	824,407.09	240,173.91	-
48	Technical Institute - Georgetown	1,129,867.00	1,131,951.00	879,327.48	252,623.52	-
49	Carnegie School of Home Economics	179,724.00	180,125.00	136,775.30	43,349.70	-
50	Queens College	515,072.00	515,073.00	418,346.85	96,726.15	-
51	Bishop's High School	431,424.00	431,425.00	292,935.62	138,489.38	-
52	Anna Regina Secondary School	16.00	17.00	228.96	-	211.96
53	Berbice High School	244,558.00	244,559.00	205,812.09	38,746.91	-
54	New Amsterdam Tech. Institute	718,222.00	719,123.00	628,783.78	90,339.22	-
55	College of Education for Secondary Teachers	314,501.00	316,668.00	213,618.88	103,049.12	-
56	Curriculum Development Unit	1,138,671.00	1,142,752.00	743,702.58	399,049.42	-
57	Guyana Industrial Training Centre	207,369.00	207,816.00	168,834.87	38,981.13	-
58	Probation and Welfare Service	743,715.00	759,549.00	717,534.62	42,014.38	-
59	Ministry of Education & Social Development - Bygeval/Mahaica Secondary School - Multilateral	442,604.00	442,605.00	342,732.53	99,872.47	-
60	Anna Regina Secondary School - Multilateral	661,390.00	661,391.00	447,749.01	213,641.99	-
61	Bladen Hall Secondary School - Multilateral	525,660.00	525,661.00	400,756.49	124,904.51	-
62	New Amsterdam Secondary School - Multilateral	472,640.00	472,641.00	371,194.81	101,446.19	-
63	Christianburg/Wismar Secondary School - Multilateral	433,650.00	433,651.00	331,075.53	102,575.47	-
64	Ruimveldt Secondary School - Multilateral	443,538.00	443,539.00	339,988.82	103,570.18	-
65	Port Kaituma Residential Government Secondary School	445,348.00	445,349.00	144,045.30	301,303.70	-
66	Kwakwani Residential Government Secondary School	12.00	12.00	3,084.04	-	3,072.04

**STATEMENT OF EXPENDITURE FOR THE YEAR 1977  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE - CURRENT**

*Statement 3 (Cont'd)*

Head No.	Ministry/Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
67	Mabaruma Residential Government Secondary School	12.00	12.00	4,158.81	—	4,146.81
68	St. Ignatius Residential Government Secondary School	12.00	12.00	360.64	—	348.64
69	Ministry of Health	1,442,062.00	1,653,587.00	1,570,118.78	83,468.22	—
70	Ministry of Health — Medical	5,815,863.00	6,094,239.00	5,470,063.97	624,165.03	—
71	Ministry of Health — Bacteriological	1,012,124.00	1,094,352.00	713,109.44	381,242.56	—
72	Ministry of Health — X-Ray	412,068.00	415,969.00	424,726.89	—	8,757.89
73	Ministry of Health — Hospitals and Dispensaries	18,338,561.00	20,725,086.00	20,851,773.75	—	123,707.75
74	Ministry of Health — Analyst	232,509.00	234,167.00	180,541.34	43,625.76	—
75	Ministry of Health — Palms	831,343.00	882,011.00	885,852.23	—	3,841.23
76	Ministry of Co-operatives & National Mobilisation	2,151,333.00	2,166,336.00	1,794,321.76	462,014.24	—
77	Ministry of Co-operatives and National Mobilisation Local Government	2,082,806.00	2,112,807.00	1,822,790.88	290,016.12	—
78	Ministry of Labour & Social Security	1,078,633.00	1,104,241.00	1,041,092.03	63,148.97	—
79	Ministry of Labour & Social Security — Employment Exchange Service	93,766.00	95,433.00	79,094.04	16,338.96	—
80	Ministry of Labour & Social Security — Social Assistance	5,447,436.00	5,461,769.00	5,101,764.57	360,004.43	—
81	Ministry of Trade & Consumer Protection	13,528,962.00	13,587,722.00	8,579,980.32	5,007,741.68	—
82	Ministry of Finance	714,308.00	879,410.00	753,750.69	123,659.31	—
83	Ministry of Finance — Accountant Gen.	1,916,643.00	4,166,860.00	3,954,333.45	201,476.55	—
84	Ministry of Finance — Customs & Excise	2,806,019.00	2,821,020.00	2,530,356.00	240,664.00	—
85	Ministry of Finance — Inland Revenue	4,733,365.00	5,264,032.00	4,430,656.48	823,375.52	—

**STATEMENT OF EXPENDITURE FOR THE YEAR 1977  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE – CURRENT**

*Statement 3 (Cont'd)*

Head No.	Ministry/Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
86	Ministry of Finance – Pensions and Gratuities	13,385,255.00	13,397,255.00	10,975,144.51	2,422,110.49	—
87	Ministry of Finance – Public Debt	116,356,807.00	116,356,807.00	125,039,287.02	—	8,682,680.02
88	Ministry of Finance – Revision of Wages, Salaries & Related Payments	200.00	10,001,200.00	14,070,886.04	—	4,069,166.04
89	Ministry of Finance – Post Office Savings Bank	7.00	7.00	42.00	—	35.00
<b>Total</b>		<b>411,190,857.00</b>	<b>441,898,273.00</b>	<b>441,562,296.94</b>	<b>30,092,265.55</b>	<b>29,756,289.49</b>

*V. O. D'Ornellas  
Accountant General*



STATEMENT OF EXPENDITURE FOR YEAR 1977  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE — CAPITAL

Statement 3 (Cont'd)

Div. No.	Ministry/Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
I	Office of the President					
II	Judiciary					
III	Parliament					
IV	Other Services not under Ministerial Control					
V	Prime Minister	21,770,000.00	21,819,881.00	39,070,865.11	—	17,250,984.11
VI	Ministry of Parliamentary Affairs	—	—	—	—	—
VII	Ministry of Public Corporations	—	—	—	—	—
VIII	Public Service Ministry	6,000,000.00	6,784,000.00	7,298,790.27	—	514,790.27
IX	Ministry of Foreign Affairs	—	33,905.00	44,937.48	—	11,032.48
X	Attorney General	—	—	—	—	—
XI	Ministry of Information & Culture	746,500.00	866,500.00	705,004.20	70,595.80	—
XII	Ministry of Home Affairs	1,380,000.00	1,558,654.00	1,659,482.20	—	102,828.20
XIII	Ministry of Agriculture	14,680,000.00	18,059,160.00	14,951,980.34	3,107,179.66	—
XIV	Ministry of Agriculture — IBRD/IDA Projects Livestock Development Project	2,600,000.00	2,600,000.00	1,892,600.62	707,399.38	—
XV	Ministry of Agriculture — IBRD/IDA Projects — Second Sea Defence Project	—	—	125,546.54	—	125,546.54
XVI	Ministry of Agriculture — IBRD/IDA Projects — Tspakuma Irrigation Project	5,500,000.00	6,311,000.00	8,172,833.91	—	1,861,833.91
XVII	Ministry of National Development	—	—	—	—	—
XVIII	Ministry of Energy & Natural Resources	7,402,000.00	7,402,000.00	7,679,199.29	—	277,199.29
XIX	Ministry of Economic Development	18,860,000.00	20,036,068.00	24,073,889.34	—	4,037,821.34
XX	Ministry of Regional Development	2,236,000.00	3,135,000.00	4,182,733.26	—	1,047,733.26
XXI	Ministry of Works & Housing (Wks.)	31,325,000.00	41,855,000.00	35,070,003.27	6,784,996.73	—
XXII	Ministry of Works & Housing (Wks.) IBRD/IDA Projects, West Coast Demerara Road Project	3,300,000.00	7,600,000.00	7,417,090.12	182,909.88	—



**STATEMENT OF EXPENDITURE FOR YEAR 1977  
ON HEADS AND DIVISIONS AS COMPARED WITH THE ESTIMATES  
OF EXPENDITURE - CAPITAL**

*Statement 3 (Cont'd)*

Div. No.	Ministry/Department	Approved Estimates	Revised Estimates	Total Expenditure	Under the Revised Estimates	Over the Revised Estimates
XXIII	Ministry of Works & Housing (H)	3,200,000.00	3,200,000.00	2,689,191.58	510,808.42	—
XXIV	Ministry of Works & Housing (Comm.)	2,000,000.00	2,000,000.00	1,582,791.65	417,208.35	—
XXV	Ministry of Education & Social Development	3,500,000.00	4,196,000.00	4,111,052.65	84,947.35	—
XXVI	Ministry of Education & Social Development — First Education Project	—	1,000,000.00	97,799.07	902,200.93	—
XXVII	Ministry of Education & Social Development — IBRD/IDA Projects, Second Education Project	2,500,000.00	3,252,000.00	2,473,572.45	778,427.55	—
XXVIII	Ministry of Health	4,000,000.00	5,309,563.00	2,775,295.97	2,534,267.03	—
XXIX	Ministry of Co-operatives & National Mobilisation	740,000.00	740,000.00	1,446,142.22	—	706,142.22
XXX	Ministry of Co-operatives & National Mobilisation — Local Government	265,000.00	265,000.00	176,220.48	88,779.52	—
XXXI	Ministry of Labour & Social Security	—	—	—	—	—
XXXII	Ministry of Trade & Consumer Protection	—	—	—	—	—
XXXIII	Ministry of Finance	2,831,700.00	3,878,735.00	7,243,337.15	—	3,364,602.15
XXXIV	Ministry of Agriculture IBRD/IDA Projects, First Sea Defence Project	—	350,000.00	—	350,000.00	—
<b>Total</b>		<b>134,644,200.00</b>	<b>162,250,466.00</b>	<b>175,031,259.17</b>	<b>16,519,720.60</b>	<b>29,300,513.77</b>

*V. O. D'Ornellas  
Accountant General*

**CONSOLIDATED FUND  
NOTES ON ACCOUNTS**

*Statement 4 (Cont'd)*

<b>1.</b>	<b>AMOUNT DUE BY THE GENERAL ACCOUNT</b>	
	Other Amounts due by the General Account	307,221,968.19
	Less: General Account — Revenue Receipts	<u>3,549,899.21</u>
		<u>303,671,968.98</u>
<b>2.</b>	<b>DEFICIT ON CURRENT ACCOUNT</b>	
	Balance as at 1st January, 1977	31,631,441.18
	Add: (i) Issues	415,731,838.00
	(ii) Under Issues	<u>25,830,868.94</u>
	Net Current Expenditure (As per Appropriation Account)	<u>441,562,296.94</u>
		473,193,738.12
	Less: Current Revenue (as per Revenue Account)	<u>342,109,683.90</u>
	Balance as at 31st December, 1977	<u>131,084,054.82</u>
<b>3.</b>	<b>DEFICIT ON CAPITAL ACCOUNT</b>	
	Balance as at 1st January, 1977	666,664,297.39
	Add: (i) Issues	134,765,135.00
	(ii) Under Issues	<u>50,266,134.17</u>
	Net Capital Expenditure (as per Appropriation Account)	<u>175,031,259.17</u>
		741,695,556.56
	Less: Capital Revenue (as per Revenue Account)	<u>103,305,124.42</u>
	Balance as at 31st December, 1977	<u>638,390,432.14</u>
<b>4.</b>	<b>AMOUNT DUE BY ACCOUNTING OFFICERS</b>	
	Balance as at 1st January, 1977	10,367,649.91
	Add: Net Under Issues	<u>78,096,793.11</u>
		88,464,443.02
	Add: Amounts refunded for 1976	<u>21,800,525.84</u>
		108,264,968.86
	Less: Adjustments	<u>33,490,929.28</u>
	Balance as at 31st December, 1977	<u>74,774,039.58</u>

**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS – 1977**

Statement 5

RECEIPTS				PAYMENTS				
Date Received	Warrant No.	Date of Warrant	Amount Rec'd	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	Ministry/Department
		Balance B/F	9,346,603.00					
17. 8.77	72	13.12.76	100,000.00	11. 2.77	1	7. 2.77	592,340.00	Education
17. 8.77	73	13.12.76	260.00	11. 2.77	2	7. 2.77	220,000.00	Education
17. 8.77	74	16.12.76	189,000.00	11. 2.77	3	7. 2.77	157,660.00	Education
17. 8.77	75	24.12.76	1,200.00	11. 2.77	4	7. 2.77	25,000.00	Education
17. 8.77	76	24.12.76	262,898.00	11. 2.77	5	7. 2.77	5,000.00	Education
17. 8.77	77	31.12.76	78,000.00	11. 2.77	6	9. 2.77	1.00	Home Affairs
17. 8.77	78	31.12.76	277,200.00	15. 2.77	7	14. 2.77	1,228,189.00	Energy and Natural Resources
17. 8.77	79	31.12.76	2,730.00	24. 2.77	8	18. 2.77	50,000.00	Finance
17. 8.77	80	31.12.76	164,000.00	11. 3.77	9	25. 2.77	75,000.00	Health
17. 8.77	81	31.12.76	2,000.00	2. 3.77	10	28. 2.77	30,000.00	Works and Housing (Works)
17. 8.77	82	31.12.76	51,136.00	11. 3.77	11	4. 3.77	7,000.00	Parliament
17. 8.77	83	31.12.76	50,000.00	16. 3.77	12	15. 3.77	50,000.00	Finance
17. 8.77	84	31.12.76	1,400.00	16. 3.77	13	15. 3.77	500.00	Finance
17. 8.77	85	31.12.76	2,545.00	21. 3.77	14	17. 3.77	300,000.00	Finance
17. 8.77	86	31.12.76	3,029.00	7. 4.77	15	6. 4.77	500,000.00	Works and Housing (Works)
17. 8.77	87	31.12.76	65,000.00	15. 4.77	16	9. 4.77	350,000.00	Agriculture
17. 8.77	88	31.12.76	3,000.00	15. 4.77	17	14. 4.77	200,000.00	Finance
17. 8.77	1	7. 2.77	592,340.00	19. 4.77	18	16. 4.77	1,261,000.00	Health
17. 8.77	2	7. 2.77	230,000.00	28. 4.77	19	21. 4.77	48,563.00	Health
17. 8.77	3	7. 2.77	157,860.00	28. 4.77	20	23. 4.77	28,300.00	Agriculture
17. 8.77	4	7. 2.77	25,000.00	28. 4.77	21	23. 4.77	200,000.00	Agriculture
17. 8.77	5	7. 2.77	5,000.00	28. 4.77	22	23. 4.77	65,000.00	Agriculture
17. 8.77	6	9. 2.77	1.00	28. 4.77	23	23. 4.77	200,000.00	Agriculture
17. 8.77	7	14. 2.77	1,228,189.00	28. 4.77	24	23. 4.77	55,000.00	Agriculture
17. 8.77	8	18. 2.77	50,000.00	28. 4.77	25	25. 4.77	30,000.00	Finance
17. 8.77	9	25. 2.77	75,000.00	6. 5.77	26	29. 4.77	7,000.00	Finance
17. 8.77	10	28. 2.77	30,000.00	12. 5.77	27	6. 5.77	7,000.00	Finance
17. 8.77	11	4. 3.77	7,000.00	12. 5.77	28	6. 5.77	50,000.00	Finance
17. 8.77	12	15. 3.77	50,000.00	17. 5.77	29	18. 5.77	33,905.00	Foreign Affairs
17. 8.77	13	15. 3.77	500.00	21. 5.77	30	17. 5.77	100,000.00	Health
17. 8.77	14	17. 3.77	300,000.00	25. 5.77	31	23. 5.77	167,000.00	Home Affairs
17. 8.77	15	6. 4.77	500,000.00	27. 5.77	32	25. 5.77	500.00	Finance
17. 8.77	16	9. 4.77	850,000.00	2. 6.77	33	1. 6.77	80,000.00	Information and Culture
17. 8.77	17	14. 4.77	200,000.00	2. 6.77	34	1. 6.77	320,000.00	Finance
17. 8.77	18	16. 4.77	1,261,000.00	2. 6.77	35	1. 6.77	23,286.00	Finance
17. 8.77	19	21. 4.77	48,563.00	6. 6.77	36	3. 6.77	100,000.00	Finance
17. 8.77	20	23. 4.77	28,300.00	9. 6.77	37	7. 6.77	1,340.00	Trade
17. 8.77	21	23. 4.77	200,000.00	11. 6.77	38	10. 6.77	600.00	Finance
17. 8.77	22	23. 4.77	65,000.00	11. 6.77	39	10. 6.77	1,500.00	Finance
17. 8.77	23	23. 4.77	200,000.00	16. 6.77	40	15. 6.77	38,627.00	Agriculture
17. 8.77	24	23. 4.77	55,000.00	18. 6.77	41	17. 6.77	15,000.00	Economic Development
17. 8.77	25	26. 4.77	30,000.00	18. 6.77	42	17. 6.77	150,000.00	Finance
19.11.77				22. 6.77	43	20. 6.77	4,800.00	Health

**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS - 1977**

*Statement 5 (Cont'd)*

RECEIPTS				PAYMENTS				
Date Received	Warrant No.	Date of Warrant	Amount Rec'd	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	Ministry/Department
15. 8.77	26	29. 4.77	7,000.00	22. 6.77	44	20. 6.77	60,000.00	Agriculture
17. 8.77	27	6. 5.77	7,000.00	22. 6.77	45	20. 6.77	140,000.00	Agriculture
17. 8.77	28	8. 5.77	50,000.00	24. 6.77	46	23. 6.77	16,000.00	Finance
15. 8.77	29	13. 5.77	33,905.00	30. 6.77	47	28. 6.77	37,500.00	Finance
15. 8.77	30	17. 5.77	100,000.00	6. 7.77	48	1. 7.77	10,607.00	Labour
17. 8.77	31	23. 5.77	167,000.00	7. 7.77	49	6. 7.77	4,000.00	Finance
17. 8.77	32	25. 5.77	500.00	11. 7.77	50	7. 7.77	510,000.00	Agriculture
17. 8.77	33	1. 6.77	90,000.00	18. 7.77	51	16. 7.77	15,744.00	Health
17. 8.77	34	1. 6.77	320,000.00	26. 7.77	52	25. 7.77	50,000.00	Finance
17. 8.77	35	1. 6.77	23,286.00	29. 7.77	53	29. 7.77	50,000.00	Health
19.11.77	36	3. 6.77	100,000.00	29. 7.77	54	29. 7.77	25,000.00	Health
17. 8.77	37	7. 6.77	1,340.00	4. 8.77	55	4. 8.77	2,500.00	Finance
17. 8.77	38	10. 6.77	600.00	4. 8.77	56	4. 8.77	47,000.00	Finance
17. 8.77	39	10. 6.77	1,500.00	5. 8.77	57	5. 8.77	400,000.00	Agriculture
17. 8.77	40	15. 6.77	38,627.00	12. 8.77	58	11. 8.77	33,000.00	Attorney General
15. 8.77	41	17. 6.77	15,000.00	12. 8.77	59	11. 8.77	10,000.00	O.P.M.
17. 8.77	42	17. 6.77	150,000.00	18. 8.77	60	12. 8.77	3,000.00	Supreme Court
17. 8.77	43	20. 6.77	4,800.00	18. 8.77	61	12. 8.77	200,000.00	Information and Culture
17. 8.77	44	20. 6.77	60,000.00	19. 8.77	62	17. 8.77	32,612.00	Foreign Affairs
17. 8.77	45	20. 6.77	140,000.00	19. 8.77	63	17. 8.77	15,600.00	Foreign Affairs
17. 8.77	46	23. 6.77	16,000.00	19. 8.77	64	17. 8.77	107,880.00	Finance
17. 8.77	47	28. 6.77	37,500.00	23. 8.77	65	17. 8.77	1,000,000.00	Agriculture
17. 8.77	48	1. 7.77	10,607.00	29. 8.77	66	23. 8.77	1.00	Home Affairs
17. 8.77	49	6. 7.77	4,000.00	3. 9.77	67	31. 8.77	30,000.00	Works & Housing (Works)
17. 8.77	50	7. 7.77	510,000.00	6. 9.77	68	1. 9.77	22,200.00	Health
19.11.77	51	16. 7.77	15,744.00	6. 9.77	69	1. 9.77	36,400.00	Regional Development
19.11.77	52	25. 7.77	50,000.00	8. 9.77	70	5. 9.77	300,000.00	Works & Housing (Works)
19.11.77	53	29. 7.77	50,000.00	12. 9.77	71	8. 9.77	36,000.00	Home Affairs (Police)
19.11.77	54	29. 7.77	25,000.00	12. 9.77	72	8. 9.77	2,882.00	Public Corporations
19.11.77	55	4. 8.77	2,500.00	15. 9.77	73	12. 9.77	35,000.00	Agriculture
24.11.77	56	4. 8.77	47,000.00	15. 9.77	74	13. 9.77	3,551.00	Finance
24.11.77	57	5. 8.77	400,000.00	20. 9.77	75	19. 9.77	100,000.00	Education
19.11.77	58	11. 8.77	33,000.00	20. 9.77	76	19. 9.77	26,000.00	Education
19.11.77	59	11. 8.77	10,000.00	20. 9.77	77	19. 9.77	370,000.00	Education
19.11.77	60	12. 8.77	3,000.00	20. 9.77	78	19. 9.77	600,000.00	Education
19.11.77	61	12. 8.77	200,000.00	20. 9.77	79	19. 9.77	35,000.00	Works and Housing
19.11.77	62	17. 8.77	32,612.00	20. 9.77	80	19. 9.77	31,000.00	Magistrates
19.11.77	63	17. 8.77	15,600.00	20. 9.77	81	19. 9.77	8,000.00	Supreme Court
24.11.77	64	17. 8.77	107,880.00	22. 9.77	82	21. 9.77	411,000.00	Agriculture
24.11.77	65	17. 8.77	1,000,000.00	3.10.77	83	21. 9.77	9,653.00	Home Affairs
19.11.77	66	23. 8.77	1.00	27. 9.77	84	24. 9.77	50,000.00	Health
19.11.77	67	31. 8.77	30,000.00	30. 9.77	85	28. 9.77	33,000.00	Works and Housing
19.11.77	68	1. 9.77	22,200.00	3.10.77	86	30. 9.77	21,000.00	Energy
19.11.77	69	1. 9.77	36,400.00	5.10.77	87	4.10.77	49,881.00	Prime Minister
19.11.77	70	5. 9.77	300,000.00	5.10.77	88	4.10.77	2,950,119.00	G.D.F.
19.11.77	71	8. 9.77	36,000.00	5.10.77	89	4.10.77	3,125.00	Economic Development
19.11.77	72	8. 9.77	2,882.00	6.10.77	90	6.10.77	1,000,000.00	G.D.F.

**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS - 1977**

*Statement 5 (Cont'd)*

RECEIPTS				PAYMENTS				Ministry/Department
Date Received	Warrant No.	Date of Warrant	Amount Rec'd	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	
24.11.77	73	12. 9.77	35,000.00	6.10.77	91	6.10.77	100,000.00	Finance
19.11.77	74	13. 9.77	3,551.00	12.10.77	92	11.10.77	12,000.00	Attorney General
24.11.77	75	19. 9.77	100,000.00	12.10.77	93	11.10.77	500,000.00	Finance
24.11.77	76	19. 9.77	28,000.00	14.10.77	94	11.10.77	5,200.00	Public Service
24.11.77	77	19. 9.77	370,000.00	13.10.77	95	12.10.77	35,221.00	Finance
19.11.77	78	19. 9.77	600,000.00	18.10.77	96	17.10.77	420,000.00	Finance
19.11.77	79	19. 9.77	35,000.00	18.10.77	97	17.10.77	400,000.00	Health
19.11.77	80	19. 9.77	31,000.00	25.10.77	98	24.10.77	21,550.00	Supreme Court
19.11.77	81	19. 9.77	8,000.00	25.10.77	99	24.10.77	24,700.00	Supreme Court
24.11.77	82	21. 9.77	411,000.00	25.10.77	100	24.10.77	55,500.00	Magistrates
24.11.77	83	21. 9.77	9,653.00	25.10.77	101	24.10.77	29,000.00	Magistrates
19.11.77	84	24. 9.77	50,000.00	25.10.77	102	24.10.77	3,000.00	Magistrates
19.11.77	85	28. 9.77	33,000.00	25.10.77	103	24.10.77	22,000.00	Finance
19.11.77	86	30. 9.77	21,000.00	25.10.77	104	24.10.77	250.00	Audit
24.11.77	87	4.10.77	49,881.00	31.10.77	105	28.10.77	500,000.00	Education
19.11.77	88	4.10.77	2,950,119.00	5.11.77	106	3.11.77	3,284.00	Office of the Prime Minister
19.11.77	89	4.10.77	3,125.00	5.11.77	107	3.11.77	4,647.00	Office of the Prime Minister
19.11.77	90	6.10.77	1,000,000.00	5.11.77	108	4.11.77	30,000.00	Works and Housing (Works)
19.11.77	91	6.10.77	100,000.00	8.11.77	109	7.11.77	500.00	Parliament Office
19.11.77	92	11.10.77	12,000.00	11.11.77	110	9.11.77	6,700.00	Finance
19.11.77	93	11.10.77	500,000.00	16.11.77	111	15.11.77	651.00	Public Service
19.11.77	94	11.10.77	5,200.00	16.11.77	112	15.11.77	6,605.80	Public Service
24.11.77	95	12.10.77	35,221.00	29.11.77	113	18.11.77	250,000.00	Agriculture
19.11.77	96	17.10.77	420,000.00	29.11.77	114	18.11.77	750,000.00	Works and Housing
19.11.77	97	17.10.77	400,000.00	29.11.77	115	21.11.77	110,000.00	Energy
19.11.77	98	24.10.77	21,550.00	24.11.77	116	23.11.77	793,600.00	Prime Minister
19.11.77	99	24.10.77	24,700.00	25.11.77	117	24.11.77	6,310.00	Public & Police Service Comm.
19.11.77	100	24.10.77	55,500.00	25.11.77	118	24.11.77	4,575.00	Public Prosecutions
19.11.77	101	24.10.77	29,000.00	25.11.77	119	24.11.77	900.00	Attorney General
19.11.77	102	24.10.77	3,000.00	29.11.77	120	25.11.77	126,000.00	Works and Housing
19.11.77	103	24.10.77	22,000.00	29.11.77	121	25.11.77	200,000.00	Agriculture
19.11.77	104	24.10.77	250.00	29.11.77	122	28.11.77	164,576.20	Finance
19.11.77	105	28.10.77	500,000.00	29.11.77	123	28.11.77	350,000.00	Health
10.12.77	Issued from consolidated fund		2,600,000.00	29.11.77	124	28.11.77	60,000.00	Health
31.12.77	Issued from consolidated fund		78,895.00	29.11.77	125	28.11.77	27,000.00	Education
				6.12.77	126	20.11.77	42,927.00	Home Affairs
				6.12.77	127	2.12.77	30,000.00	Finance
				6.12.77	128	2.12.77	15,000.00	Finance
				6.12.77	129	2.12.77	30,000.00	Education
				9.12.77	130	5.12.77	343,000.00	Home Affairs
				9.12.77	131	5.12.77	800.00	Audit
				9.12.77	132	5.12.77	5,500.00	Public Prosecutions
				9.12.77	133	5.12.77	50,000.00	Regional Development



**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS - 1977**

*Statement 5 (Cont'd)*

RECEIPTS				PAYMENTS				Ministry/Department
Date Received	Warrant No.	Date of Warrant	Amount Rec'd	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	
				9.12.77	134	5.12.77	12,000.00	Regional Development
				9.12.77	135	5.12.77	4,770.00	Works and Housing
				9.12.77	136	5.12.77	1,065.00	Agriculture
				9.12.77	137	5.12.77	1,675.00	Agriculture
				9.12.77	138	5.12.77	613.00	Agriculture
				9.12.77	139	5.12.77	14,558.00	Agriculture
				9.12.77	140	5.12.77	48,332.00	Agriculture
				9.12.77	141	5.12.77	10,453.00	Agriculture
				9.12.77	142	5.12.77	86,428.00	Agriculture
				9.12.77	143	5.12.77	248.00	Agriculture
				9.12.77	144	5.12.77	2,171.00	Agriculture
				9.12.77	145	5.12.77	25,808.00	Agriculture
				9.12.77	146	5.12.77	14,000.00	Health
				9.12.77	147	5.12.77	800.00	President
				9.12.77	148	6.12.77	17,000.00	President
				9.12.77	149	5.12.77	160,752.00	Agriculture
				9.12.77	150	6.12.77	49,701.00	Works and Housing
				9.12.77	151	6.12.77	354,449.00	Works and Housing
				9.12.77	152	7.12.77	60,000.00	Agriculture
				9.12.77	153	7.12.77	527,100.00	Education
				10.12.77	154	8.12.77	13,000.00	Office of the Prime Minister
				10.12.77	155	8.12.77	10,000.00	Office of the Prime Minister
				10.12.77	156	8.12.77	8,000.00	Office of the Prime Minister
				10.12.77	157	8.12.77	3,200,000.00	Finance
				10.12.77	158	8.12.77	2,150,000.00	Agriculture
				15.12.77	159	8.12.77	100,000.00	Agriculture
				10.12.77	160	9.12.77	5,000.00	Energy
				10.12.77	161	9.12.77	20,000.00	Energy
				15.12.77	162	12.12.77	900,000.00	Agriculture
				17.12.77	163	14.12.77	50,000.00	Home Affairs
				17.12.77	164	14.12.77	3,416.00	Attorney General
				17.12.77	165	14.12.77	154.00	Attorney General
				17.12.77	166	14.12.77	920.00	Attorney General
				17.12.77	167	14.12.77	800.00	Attorney General
				17.12.77	168	14.12.77	34,000.00	Agriculture
				20.12.77	169	15.12.77	800,000.00	Finance
				20.12.77	170	15.12.77	1,600.00	Attorney General
				20.12.77	171	15.12.77	47,500.00	Health
				21.12.77	172	16.12.77	16,062.00	Health
				22.12.77	173	16.12.77	77,800.00	Health
				22.12.77	174	16.12.77	74,726.00	Home Affairs
				22.12.77	175	16.12.77	85,000.00	Works and Housing
				22.12.77	176	16.12.77	480.00	Finance
				22.12.77	177	16.12.77	10,000.00	Finance
				22.12.77	178	16.12.77	10,000.00	Finance
				22.12.77	179	17.12.77	100,000.00	Health
				22.12.77	180	20.12.77	40,000.00	Labour

**CONTINGENCIES FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS – 1977**

*Statement 5 (Cont'd)*

RECEIPTS				PAYMENTS				
Date Received	Warrant No.	Date of Warrant	Amount Rec'd	Date of Payment	Warrant No.	Date of Warrant	Amount Paid	Ministry/Department
				22.12.77	181	20.12.77	153,000.00	Education
				23.12.77	182	20.12.77	24,000.00	Works and Housing
				29.12.77	183	24.12.77	1,500.00	Finance
				29.12.77	184	24.12.77	272,314.00	Works and Housing
				29.12.77	185	24.12.77	250,000.00	Agriculture
				29.12.77	186	24.12.77	10,000.00	Labour
				29.12.77	187	24.12.77	30,000.00	Prime Minister
				29.12.77	188	24.12.77	31,000.00	Works
				29.12.77	189	24.12.77	25,000.00	Information
				29.12.77	190	24.12.77	2,500.00	Audit
				29.12.77	191	24.12.77	1,500.00	Audit
				29.12.77	192	24.12.77	650.00	Audit
				29.12.77	193	24.12.77	600.00	Audit
				29.12.77	194	24.12.77	4,000.00	Energy
				29.12.77	195	24.12.77	1,500.00	Energy
				29.12.77	196	24.12.77	48,965.00	Agriculture
				31.12.77	197	31.12.77	92,457.00	Works
				31.12.77	198	31.12.77	2,000.00	Labour
				31.12.77	199	31.12.77	10,711.00	Education
				31.12.77	200	31.12.77	16,000.00	Home Affairs
				31.12.77	201	31.12.77	25,000.00	Health
				31.12.77	202	31.12.77	32,278.00	Works
				31.12.77	203	31.12.77	250.00	Information
				31.12.77	204	31.12.77	72,000.00	Works
Balance carried forward							119,855.00	
			<u>31,130,782.00</u>				<u>31,130,782.00</u>	

*V. O. D'Ornellas*  
*Accountant General*

**CONTINGENCIES FUND BALANCE SHEET  
AS AT 31ST DECEMBER, 1977**

<b>ASSETS</b>	<b>NOTE</b>	<b>1977</b>	<i>Statement G</i> <b>1976</b>
Bank Balances		119,855.00	9,348,603.00
Outstanding Advances to Ministries/ Departments (due by General Account)	1	13,159,040.00	1,253,397.00
		13,278,895.00	10,600,000.00
 <b>LIABILITIES</b>			
Issues from Consolidated Fund	2	19,278,895.00	10,600,000.00
		13,278,895.00	10,600,000.00

The attached notes form an integral part of this Balance sheet.

*V. O. D'Ornellas*  
*Accountant General*



**CONTINGENCIES FUND**  
**STATEMENT OF OUTSTANDING ADVANCES AS AT 31ST DECEMBER, 1977**

NOTE 1

*Statement 6 (Cont'd)*

Min. Code	Ministry/Department	Warrant No.	Date of Warrant	Amount of Warrant	Total Advances Outstanding for Min./Dept.
02	Health	123	28.11.77	350,000.00	689,362.00
		124	28.11.77	60,000.00	
		146	5.12.77	14,000.00	
		171	15.12.77	47,500.00	
		172	16.12.77	15,062.00	
		173	16.12.77	77,800.00	
		179	17.12.77	100,000.00	
		201	31.12.77	25,000.00	
04	Agriculture	119	18.11.77	250,000.00	4,345,068.00
		121	25.11.77	200,000.00	
		136	5.12.77	1,065.00	
		137	5.12.77	1,875.00	
		138	5.12.77	613.00	
		139	5.12.77	14,558.00	
		140	5.12.77	48,332.00	
		141	5.12.77	10,453.00	
		142	5.12.77	86,426.00	
		143	5.12.77	248.00	
		144	5.12.77	2,171.00	
		146	5.12.77	25,808.00	
		149	5.12.77	160,752.00	
		152	7.12.77	60,000.00	
		158	8.12.77	2,150,000.00	
		159	8.12.77	100,000.00	
		162	12.12.77	900,000.00	
		168	14.12.77	34,000.00	
185	24.12.77	250,000.00			
196	24.12.77	48,985.00			
05	Prime Minister	106	3.11.77	3,264.00	862,511.00
		107	3.11.77	4,647.00	
		116	23.11.77	793,600.00	
		154	8.12.77	13,000.00	
		155	8.12.77	10,000.00	
		156	8.12.77	8,000.00	
		187	24.12.77	30,000.00	
06	Home Affairs (General)	130	5.12.77	343,000.00	433,726.00
		174	16.12.77	74,726.00	
		200	31.12.77	16,000.00	
07	Home Affairs (Police)	126	30.11.77	42,927.00	92,927.00
		163	14.12.77	50,000.00	
08	Education	125	28.11.77	27,000.00	747,711.00
		129	2.12.77	30,000.00	
		153	7.12.77	527,000.00	
		181	20.12.77	153,000.00	
		198	31.12.77	10,711.00	

**CONTINGENCIES FUND**  
**STATEMENT OF OUTSTANDING ADVANCES AS AT 31ST DECEMBER, 1977**

*Statement 6 (Cont'd)*

Min. Code	Ministry/Department	Warrant No.	Date of Warrant	Amount of Warrant	Total Advances Outstanding for Min./Dept.
09	Works & Housing (Wks.) (Works)	108	4.11.77	30,000.00	1,882,869.00
		114	18.11.77	750,000.00	
		120	25.11.77	126,000.00	
		135	5.12.77	4,770.00	
		150	6.12.77	49,701.00	
		151	6.12.77	354,449.00	
		175	16.12.77	85,000.00	
		182	20.12.77	24,000.00	
		184	24.12.77	272,314.00	
		197	31.12.77	92,457.00	
		202	31.12.77	22,278.00	
		204	31.12.77	72,000.00	
10	Works & Housing (Communications)	188	24.12.77	31,000.00	31,000.00
17	Energy & Natural Resources	115	21.11.77	110,000.00	140,500.00
		160	9.12.77	5,000.00	
		161	9.12.77	20,000.00	
		194	24.12.77	4,000.00	
		195	24.12.77	1,500.00	
41	President	147	5.12.77	800.00	17,800.00
		148	5.12.77	17,000.00	
44	Parliament Office	109	7.11.77	600.00	600.00
45	Audit	131	5.12.77	800.00	6,050.00
		190	24.12.77	2,500.00	
		191	24.12.77	1,500.00	
		192	24.12.77	650.00	
		193	24.12.77	600.00	
47	Public Service Com- mission	117	24.11.77	6,310.00	6,310.00
48	Public Prosecutions	118	24.11.77	4,575.00	10,075.00
		132	5.12.77	5,500.00	
51	Public Service Ministry	111	15.12.77	651.00	7,256.80
		112	15.12.77	6,605.80	
54	Attorney General	119	24.11.77	900.00	2,500.00
		170	15.12.77	1,600.00	
56	Deeds Registry	164	14.12.77	3,416.00	5,290.00
		165	14.12.77	154.00	
		166	14.12.77	920.00	
		167	14.12.77	800.00	
57	Information and Culture	189	24.12.77	25,000.00	25,250.00
		203	31.12.77	250.00	

**CONTINGENCIES FUND STATEMENT  
OF OUTSTANDING ADVANCES AS AT 31ST DECEMBER, 1977**

*Statement B (Cont'd)*

Min. Code	Ministry/Department	Warrant No.	Date of Warrant	Amount of Warrant	Total Advances Outstanding for Min./Dept.
60	Labour and Social Security	180	20.12.77	40,000.00	62,000.00
		186	24.12.77	10,000.00	
		128	31.12.77	2,000.00	
61	Finance and Accountant General	110	9.11.77	6,700.00	3,738,736.20
		122	28.11.77	164,576.20	
		137	2.12.77	50,000.00	
		128	2.12.77	15,000.00	
		157	8.12.77	3,200,000.00	
		169	15.12.77	400,000.00	
		176	16.12.77	480.00	
		177	16.12.77	10,000.00	
		178	16.12.77	10,000.00	
		64	Inland Revenue	183	
67	Regional Development	133	5.12.77	50,000.00	62,000.00
		134	5.12.77	12,000.00	
				<u>13,158,040.00</u>	<u>13,158,040.00</u>

Note 2 Issues from Consolidated Fund  
Balance as at January 1, 1977  
Issues during 1977  
Balance as at December 31, 1977

10,600,000.00  
2,678,805.00  
13,278,805.00

**DEPOSIT FUND**  
**BALANCE SHEET AS AT 31ST DECEMBER, 1977**

*Statement 7*

ASSETS	NOTES	1977	1976
Outstanding Advances	1	28,708,875.57	26,702,317.14
Due by General Account	2	68,888,061.71	65,465,043.91
		<u>97,546,937.28</u>	<u>92,167,361.05</u>
LIABILITIES			
Deposits	3	29,579,635.68	22,287,375.38
Deposits for Investment	4	12,634,487.67	11,792,011.03
Due to General Account		48,457,206.11	43,149,946.76
Due to Consolidated Fund —			
Revenue Receipts		6,806,501.85	6,806,501.85
Cash and Bank Balance	5	69,106.97	8,131,526.03
		<u>97,546,937.28</u>	<u>92,167,361.05</u>

The attached Notes form an integral part of this Balance Sheet

*V. O. D'Ornellos*  
*Accountant General*

DEPOSIT FUND – NOTES TO THE ACCOUNTS

Statement 7 (Cont'd)

1. Outstanding Advances		
Personal		7,366,005.54 DR
Other Governments and Administrations		1,955,146.37 DR
Statutory Bodies		9,560,970.79 DR
Miscellaneous		9,826,752.87 DR
		<u>28,708,875.57 DR</u>
2. Amount due by General Account		
General Account Expenditure		23,685,968.35
General Account Receipts		30,785,217.38
Other Amounts due by General Account		14,366,875.98
		<u>68,838,061.71</u>
3. Deposits		
Other Governments and Administrations		1,759,575.96 DR
Statutory Bodies		3,032,744.85 CR
Miscellaneous		28,306,466.49 CR
		<u>29,579,635.68 CR</u>
4. Deposits for Investment		
Deposits made for Investment		35,320,650.57 CR
Deposits invested		23,686,162.80 DR
		<u>12,634,487.67 CR</u>
5. Cash and Bank Balances		
Cash Book Balance – Accountant General for Deposits Fund (Account No. 401)		11,251,243.24 CR
Accountant General's Account No. 101	120,291.76 DR	
Royal Bank of Canada Account	4,542.08 DR	
Ministry of Communications Account No. 198	<u>11,035,748.89 DR</u>	11,160,582.53 DR
		<u>90,660.71 CR</u>
Imprest		21,553.74 DR
		<u>69,106.97 CR</u>

**STATEMENT OF OUTSTANDING DEPOSITS  
SUMMARY OF DEPOSITS AS AT 31ST DECEMBER, 1977**

*Statement 7A*

TYPES OF DEPOSITS	CODE NO.	AMOUNT
Other Governments and Administrations	796-000-000	1,759,576.68
Statutory Bodies	797-000-000	3,032,744.85 CR
Miscellaneous	798-000-000	28,306,466.49 CR
		<u>29,579,835.68 CR</u>
Deposits for Investment	794-000-000	36,320,650.67 CR
Deposits invested	795-000-000	23,686,162.90
		<u>12,634,487.87 CR</u>

*V. O. D'Ornellas  
Accountant General*

**STATEMENT OF OUTSTANDING ADVANCES  
SUMMARY OF ADVANCES OUTSTANDING AS AT 31ST DECEMBER, 1977**

*Statement 7B*

TYPES OF ADVANCES	CODE NO.	AMOUNT
Personal	781-000-000	3,252,869.89
Motor Vehicles	782-000-000	5,082,656.84
Bicycles	783-000-000	24,688.05
Furniture	784-000-000	67,905.20
Sundry - Personal	785-000-000	62,114.38 CR
Other Governments and Administrations	786-000-000	1,965,146.37
Statutory Bodies	787-000-000	9,560,970.79
Miscellaneous	788-000-000	9,826,752.87
		<u>28,708,875.57</u>

*V. O. D'Ornellas  
Accountant General*

**GENERAL ACCOUNT BALANCE SHEET  
AS AT 31ST DECEMBER, 1977**

*Statement 8*

<b>ASSETS</b>	<b>NOTES</b>	<b>1977</b>	<b>1976</b>
Cash and Bank Balances	1	254,167,690.60	298,636,680.39
Amount due by Deposits Fund		55,119,962.25	50,125,607.61
Disallowance Account		259.23	259.23
Erroneous Payments		41,246.90	41,248.90
Supplies Division — Works		621,630.87	621,630.87
Housing Fund		81,373.92	81,373.92
Post Office Corporation		34,325.84	—
Current Vote Account		36,422,293.48	( 10,596,218.31)
Capital Vote Account		38,219,806.16	20,831,972.83
		<u>384,708,589.26</u>	<u>359,742,555.44</u>
 <b>LIABILITIES</b>			
Due to Contingencies Fund		13,159,040.00	1,253,397.00
Due to Deposits Fund	2	69,004,131.88	63,916,873.41
Due to Consolidated Fund	3	302,545,417.38	294,572,485.03
		<u>384,708,589.26</u>	<u>359,742,555.44</u>

(1) Figures in brackets denote deductions

(2) The attached notes form an integral part of this Balance Sheet

*V. O. D'Ornellas  
Accountant General*

GENERAL ACCOUNT – NOTES ON ACCOUNTS

Statement 8 (Cont'd)

1. Cash and Bank Balance		
Cash Balance at Accountant General's Department		4,875,747.99 DR
Bank Balance on Accountant General's Account 405		279,963,195.12 DR
Bank Balance on Accountant General's Account 402		64,119,877.09 CR
Crown Agents Balance on General Account		3,548,192.38 DR
Crown Agents Special Account 101	815.11 CR	
103	1,812.72 CR	
104	41,498.37 DR	
105	64,125.91 DR	
	70,110.50 DR	173,606.95 DR
Sub-Treasury -- North West District	263,266.66 DR	
" " -- Lethem	898,220.88 CR	
" " -- New York	200,508.66 DR	
" " -- London	393,795.05 CR	
" " -- Post Office Corporation	261,775.28 CR	1,090,015.89 CR
Ministry of Works and Communications (Works)		10,914,462.72 DR
Ministry of Works and Housing		588,570.62 DR
Ministry of Economic Development		336,769.35 DR
Ministry of Economic Development -- World Fertility Survey		58,863.82 DR
Ministry of Agriculture		16,725,056.29 CR
Ministry of Health		5,361,131.16 DR
Ministry of Home Affairs -- General		1,054,888.29 DR
Ministry of Home Affairs -- Police		1,632,965.64 DR
Ministry of Education		12,558,961.03 DR
Ministry of National Development		162,846.66 CR
Ministry of Energy & Natural Resources		148,549.30 DR
Ministry of Co-operatives and National Mobilisation		1,338,088.92 DR
Office of the Prime Minister		6,857,755.67 CR
		<u>233,658,841.69 DR</u>
Add Ministries Paymasters Accounts		17,475,962.46 DR
Imprest Account		3,032,886.45 DR
		<u>254,167,690.60 DR</u>
2. Amount due to Deposits Fund		
Reimbursement of Expenditure paid by Deposits Fund		23,924,003.83
Deposits Fund Receipts		30,713,252.07
Other Amounts due to Deposits Fund		14,366,875.98
		<u>69,004,131.88</u>
3. Amount due to the Consolidated Fund		
Other amounts due to Consolidated Fund Revenue Account		307,221,968.19
		( 4,921,074.34)
		<u>302,300,893.85</u>
Inter Ministries Clearance Account		244,523.53
		<u>302,545,417.38</u>



**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31ST DECEMBER, 1977**

*Statement 9*

ASSETS	NOTES	1977	1978
<b>CONSOLIDATED FUND</b>			
Contingencies Fund		13,278,895.00	10,600,000.00
Investments		655,369.37	655,369.37
Due by Deposits Fund	1	472,821.33	472,821.33
Due by General Account	2	1,126,551.60	1,105,840.13
<b>CONTINGENCIES FUND</b>			
Outstanding Advances		13,159,040.00	1,253,397.00
<b>GENERAL ACCOUNT</b>			
Disallowance Account		259.23	259.23
Erroneous Payments		41,246.90	41,248.90
Supplies Division — Ministry of Works		621,630.87	621,630.87
Housing Fund		81,373.92	81,373.92
Due by Deposits Fund	3	6,662,757.15	6,975,660.85
Post Office Corporation		34,325.84	
<b>DEPOSITS FUND</b>			
Outstanding Advances	4	28,708,876.57	26,702,317.14
		<u>64,843,146.78</u>	<u>48,509,918.74</u>
<b>LIABILITIES</b>			
<b>CASH</b>			
Consolidated Fund		423,523,820.07	
Deposit Fund		69,106.97	
Contingencies Fund	5	(119,855.00)	
General Account	6	(254,167,690.60)	
Crown Agents Joint Consolidated Fund		( 1,735,410.00)	
		167,519,971.44	178,847,816.38
<b>CONSOLIDATED FUND</b>			
Deficit on Current Account	7	(131,084,054.82)	(31,631,441.18)
Deficit on Capital Account	8	(638,390,432.14)	(566,664,297.39)
Outstanding Treasury Bills		597,758,342.04	423,352,280.83
Erroneous Payments		89,251.80	89,251.80
Due to Accounting Officers	9	74,774,039.58	10,367,649.91
<b>CONTINGENCIES FUND</b>			
Issues from Consolidated Fund		13,278,895.00	10,600,000.00
<b>GENERAL ACCOUNT</b>			
Current Vote Account		( 36,422,293.48)	10,596,218.31
Capital Vote Account		( 38,219,806.16)	(20,831,972.83)
Due to Deposits Fund	10	166,070.17	( 1,548,370.50)
Due to Contingencies Fund		13,159,040.00	1,253,397.00

**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31ST DECEMBER, 1977**

*Statement 9 (Cont'd)*

<b>DEPOSITS FUND</b>			
Deposits	11	29,579,835.68	22,287,375.38
Deposits for Investments	12	12,834,487.67	11,792,011.03
		<u>64,843,146.78</u>	<u>48,509,918.74</u>

- (a) Figures in Brackets denote deductions
- (b) The attached notes form an Integral part of this Balance Sheet

*V. O. D'Ornellas  
Accountant General*

**NOTES ON ACCOUNTS**

1. CONSOLIDATED FUND — Due by Deposits Fund	
Due by Deposits Fund	7,279,323.18
Less: Liability — Deposits Fund — Due to Consolidated Fund	6,806,501.85
	<u>472,821.33</u>
2. CONSOLIDATED FUND — Due by General Account	
Due by General Account — (see note 1 of Consolidated Fund balance sheet)	303,671,968.98
Less: Liability — Due to Consolidated Fund (see note 3 of General Account Balance Sheet)	302,545,417.38
	<u>1,126,551.60</u>
3. GENERAL ACCOUNT — Due by Deposits Fund	
Amount due by Deposits Fund	55,119,962.26
Less: Liability — Deposits Fund — Due to General Account	48,457,205.11
	<u>6,662,757.15</u>
4. See note 1 of Deposits Fund Balance Sheet	
5. See note 5 of Deposits Fund Balance Sheet	
6. See note 1 of General Account Balance Sheet	
7. See note 2 of Consolidated Fund Balance Sheet	
8. See note 3 of Consolidated Fund Balance Sheet	
9. See note 4 of Consolidated Fund Balance Sheet	
10. GENERAL ACCOUNT — Due to Deposits Fund	
Due to Deposits Fund (see note 2 of General Account Balance Sheet)	69,004,131.88
Less: Assets: Deposits Fund due by General Account See note 2 of Deposits Fund Balance Sheet	68,838,061.71
	<u>166,070.17</u>
11. See note 3 of Deposits Fund Balance Sheet	
12. See note 4 of Deposits Fund Balance Sheet	

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER 1977

Statement 10

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
United Kingdom Exchequer Loans	22 of 1966	68,754,615.47	32,735,996.29	36,018,619.19	Raised by 32 issues totalling £14,146,167.00 during the period 1958-1966. Each issue is repayable by 25 Equated Annuities of Principal with Interest varying from 5½% to 7½% per annum.
Commonwealth Development Corporation Loans					
1. Guyana Rice Development Co., Ltd., Residential Debt	22 of 1966	532,883.29	407,472.97	125,410.32	Principal of £109,640.00 is repayable in 17 equal semi-annual instalments of £6,439 commencing 31st January 1972 and ending 1st October, 1979.
2. Government of Guyana Sterling Debenture Bonds	22 of 1966	2,162,833.50	1,816,780.14	346,053.36	Principal of £145,000.00 is repayable in 25 equal semi-annual instalments of £17,800.00 commencing 1st October, 1967 and ending 1st October, 1979.
3. Guyana Timbers Ltd.	22 of 1966	364,522.50	302,310.68	62,211.84	Principal of £75,000.00 is repayable as follows:— £36,500 by 25% of monthly receipts of Royalty payable to Government of Guyana by Guyana Timbers Limited during the period 1st April, 1967 to 10th October, 1973. £38,500 by 12 equal semi-annual instalments of £3,200 commencing 1st April, 1974 and ending 1st October, 1979.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER 1977

*Statement 10 (Cont'd)*

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
United Kingdom Development Loans U.K. Guyana Loan 1966	22 of 1966	2,021,884.80	640,587.54	1,381,297.26	Principal of £415,000 to be repaid as follows:— £51,000.00 to be repaid semi-annually by graduated payments commencing 30.4.69 and ending 31.10.73. Balance of £365,000 to be repaid by 35 equal semi-annual instalments of £10,100.00 commencing 30.4.74 and ending 30.4.91 and a final instalment of £11,500 on 31.10.91.
U.K. Guyana (Tice) Loan 1967	22 of 1966	1,215,075.00	382,991.64	832,083.36	Principal of £250,000 to be repaid as follows:— £30,000 by graduated payments commencing 30.4.69 and ending 31.10.73. Balance of £220,000 to be repaid by 35 equal semi-annual instalments of £6,100 commencing 30.4.74 and ending 30.4.91 and a final instalment of £6,500 on 31.10.91.
U.K. Guyana Loan No. 1/67	22 of 1966	644,833.60	189,308.69	455,524.91	Principal of £132,673.62 to be repaid as follows:— £16,200 to be repaid semi-annually by graduated payments commencing 31.10.69 and ending 30.4.74. Balance of £116,473.62 to be repaid in 35 equal semi-annual instalments of £3,250 commencing 30.10.74 and ending 31.10.91 and a final instalment of £2,723.62 on 30.4.92.

**STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER 1977**  
**STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER 1977**

*Statement 10 (Cont'd)*

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
UK/Guyana Loan No. 1/1968	22 of 1966	2,090,576.57	510,331.50	1,580,244.07	Principal of £430,133.03 to be repaid as follows:— £52,500 to be repaid semi-annually by graduated payments commencing 30.11.70 and ending on 31.5.75. Balance of £377,633.03 to be repaid in 35 equal semi-annual instalments of £10,500 commencing on 30.11.75 and ending on 30.11.92 and a final instalment of £10,133.03 on 31.5.93.
UK/Guyana Loan No. 2/1968	22 of 1966	5,405,855.26	1,929,778.06	4,076,107.12	Principal of £1 112 253.00 to be repaid as follows:— £186,800 to be repaid semi-annually by graduated payments commencing 30.11.70 and ending 31.5.76. Balance of £985,453 to be repaid in 35 equal semi-annual instalments of £27,360 commencing on 30.11.75 and ending 30.11.92 and a final instalment of £27,853 on 31.5.93.
UK/Guyana Sea Defence Loan (1969)	22 of 1966	13,307,576.59	2,596,591.27	10,710,985.32	Principal of £2,738,015.47 to be repaid as follows:— £334,500 to be repaid semi-annually by graduated payments commencing 31.7.71 and ending 31.1.78. Balance of £2,403,515.47 to be repaid in 35 equal semi-annual instalments of £68,800 commencing on 31.7.78 and ending on 31.7.93 and final instalment of £85,515.47 on 31.1.94. Amount disbursed at 31.12.77 was £2,738,015.47.
UK/Guyana Development Loan 1969/71	22 of 1966	4,591,627.07	775,217.85	3,736,409.22	Principal of £932,376 to be repaid as follows:— £114,000 to be repaid semi-annually by graduated payments commencing 31.1.72 and ending 31.7.76. Balance of £818,376 to be repaid in 35 equal semi-annual instalments of £22,750 commencing 31.1.77 and ending 31.1.94 and a final payment of £23,126 on 31.7.94.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
UK/Guyana Development Loan (1971,72)		2,775,291.90	347,997.48	2,427,294.42	Principal of £750,000 to be repaid in 41 equal instalments of £17,900 commencing on 15.3.76 and ending 15.3.98 and a final instalment of £16,100 on 15.9.98. Amount of loan disbursed at 31.12.77 was £571,000.00.
UK/Guyana Compensation Loans 1966	22 of 1966	345,436.07	23,856.78	321,579.29	Raised by seven issues totalling £71,073.00. Each issue is repayable in 18 equal semi-annual instalments. No interest is payable.
UK/Guyana Electrification Loan 1978		17,526,897.94	491,862.36	17,035,035.58	Principal of £4,250,000 to be repaid in 41 equal semi-annual instalments of £101,200 commencing on 12.3.77 and ending 12.3.97 and a final payment of £100,800 on 12.3.98. Amount disbursed at 31.12.77 was £3,606,135.00. Interest to be at the rate of 3% per annum.
U.S.A.I.D. Loans Loan No. 504-L-001 Adkinson Field McKenzie Highway	22 of 1966	19,103,945.16	1,252,717.69	17,851,227.47	Principal of US\$7,491,743.20 to be repaid in 60 equal semi-annual instalments of US\$122,815.46 commencing on 4.3.76 and ending 4.9.2005 and a final payment of US\$122,815.60 on 4.3.2006.
504-L-002 Private Investment Fund	22 of 1966	4,978,642.00	143,562.04	4,835,079.96	Principal of US\$1,717,114.51 to be paid in 60 equal semi-annual instalments of US\$28,149.42 commencing on 27.3.77 and ending on 27.9.2006 and a final payment of US\$28,149.31 on 27.3.2007.
504-L-003 Feasibility Studies	22 of 1966	4,080,000.00	90,547.52	3,989,452.48	Principal of US\$1,600,000 repayable semi-annually in 61 instalments as follows 60 instalments of Principal and Interest of U.S. \$25,864.14 commencing on 15.6.77 and ending on 15.12.2006, and a final instalment of Principal and interest of U.S. \$37,643.76 due on 15.6.2007. Instalments calculated on an Equated Annuity basis with interest calculated at a rate of 2.5% per annum due and payable on 23 February and 23rd August of each year.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
504-L-004 - Corantyne/ West Demerara Road	22 of 1966	18,237,380.65	—	18,237,380.65	Principal of US\$7,151,913.98 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of US\$114,627 due on 25.4.78. Fifty-nine instalments of Principal and Interest of US\$168,287.26 commencing on 25.10.78 and ending on 25.10.2007. Final instalment of Principal and Interest of US\$168,287.31 due on 25.4.2008. Instalments calculated on equated annuity basis with interest at a rate of 2.5% per annum and payable on 25th October and 25th April of each year.
504-L-005 - Atkinson Airport Improvement	22 of 1966	2,793,662.19	—	2,793,662.19	Principal of US\$1,095,553.80 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of US\$23,036.85 due on 23.8.78. Fifty-nine instalments of Principal and Interest of US\$25,775.73 commencing on 23.2.79 and ending on 23.3.2008. Final instalment of US\$25,776.21 due on 23.8.2008. Instalment calculated on an equated annuity basis with interest payable at a rate of 2.5% per annum due and payable on 23rd February and August each year.
Loan No. 504-L-006 Civil Work Project	22 of 1966	6,217,410.00	738,627.14	5,478,782.86	Principal of US\$2,438,200.00 repayable semi-annually in 51 instalments as follows: Fifty equal instalment of Principal and Interest of US\$72,664.93 commencing on 30.9.78 and ending 30.3.98. Final instalment of US\$72,664.75 due on 30.9.98. Instalments calculated on an equated annuity basis with interest payable at a rate of 3.5% per annum and repayable on 30th March and 30th September each year.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Loan No. 504-L-007 -- Water Supply Improvement Project	22 of 1966	6,630,000.00	—	6,630,000.00	Principal of US\$2,600,000.00 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of US\$4,671.72 due on 9.12.56. Fifty-nine equal instalments of Principal and Interest of US\$61,171.72 commencing on 9.6.79. Final instalment of US\$61,171.69 due on 9.12.2008. Instalment calculated on an equated annuity basis with interest at a rate of 2.5% per annum due and payable on 9th June and 9th December, each year.
Loan No. 504-L-007A -- Water Supply Improvement Project	22 of 1966	6,120,000.00	—	6,120,000.00	Principal of US\$2,400,000.00 repayable semi-annually in 61 instalments as follows: First instalment of Principal and Interest of US\$60,326.49 commencing on 9.6.79 and ending on 9.6.2008. Final instalment of US\$60,326.83 due on 9.12.2008. Instalments calculated on an equated annuity basis with interest at the rate of 3% per annum due and payable on 9th June and 9th December, each year.
Loan No. 504-L-008 -- Rice Modernization Project	22 of 1966	31,286,732.11	—	31,286,732.11	Loan Agreement of US\$12,900,000.00. The Principal is to be repaid in 61 approximately semi-annual instalments commencing 9½ year after the date of the first interest payment is due. The payment of interest shall be due and payable 6 months after the date of the first disbursement at a rate of 2% per annum for 10 years following the first disbursement, then 3% per annum thereafter on the outstanding balance of principal, the amount disbursed at 31.12.77 was US\$12,269,306.71.



**STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977**  
**STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977**

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Loan No. 504-L-009 Feasibility Studies and Pre-feasibility Invest- igation	22 of 1966	6,061,448.96	—	6,061,448.96	Loan Agreement for US\$2,995,090.67 issued on 16th August, 1969. Repay- able in 61 equal semi-annual instal- ments commencing 10 years after the date of the first disbursement. Interest is payable at a rate of 2% for the first 10 years and 3% thereafter. The amount disbursed at 31.12.77 was \$2,377,038.81.
603 Loan No. 504-L-010 Improvement of George- town Streets and Approaches	22 of 1966	9,800,076.26	—	9,800,076.26	Loan Agreement for US\$5,200,000.00 issued 9th October, 1971. Repayment in 61 equal semi-annual instalments commencing 10 years after the date of the first disbursement. Rate of interest will be 2% per annum for the first 10 years and 3% per annum thereafter. The amount disbursed at 31.12.77 was US\$3,843,167.16.
Loan No. 504-L-011 Improvement of New Amsterdam Streets and Approaches	22 of 1966	7,128,269.82	—	7,128,269.82	Loan Agreement for US\$4,800,000.00 issued on the 14th September, 1972, repayable in 61 equal semi-annual instal- ments commencing 10 years after the date of the first disbursement. Rate of interest will be 2% per annum for the first 10 years and 3% per annum there- after. The amount disbursed at 31.12.77 was US\$2,795,399.93.
FL 480 Loan Agree- ment dated 17.9.60	22 of 1966	726,911.98	267,810.23	459,101.75	Principal of US\$285,063.52 to be repaid as follows. First instalment of US \$15,003.40 due on 6.11.70 and 18 equal instalments of US\$15,003.34 com- mencing on 6.11.72 and ending 6.11.89. Interest payable at a rate of 2½% per annum.

**STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977**  
**STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977**

*Statement 10 (Cont'd)*

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
PL 480 Loan Agreement dated 14.10.70	22 of 1966	737,401.15	194,052.96	543,348.19	Principal of US\$289,176.92 to be repaid in 18 equal instalments of US\$15,219.84 commencing on 28.5.72 and ending on 28.5.90. A final payment of US \$15,219.80 due on 28.5.91. Interest payable at a rate of 2% per annum to 1973 and 3% thereafter.
PL 480 Loan Agreement dated 8.6.72	22 of 1966	468,059.18	123,173.42	344,885.76	Principal of US\$183,552.62 to be repaid in 18 equal annual instalments of US \$9,660.86 commencing 21.9.72 and ending 21.9.90. Interest payable at a rate of 2% through 1973 and 3% thereafter.
Aluminum Company of Canada	Act No. 2/1971	137,185,004.55	24,515,949.90	112,669,054.65	Demerara Bauxite Co. Nationalised in 1971 - Act No. 2 of 1971. Competition of US\$63,798,041.00 to be repaid in 20 yearly instalments commencing 31.12.72 and ending 31.12.91. Interest payable at a rate of 6% per annum.
Purchase of Properties (Mortgage) Purchase of Chancery (Washington)	22 of 1966	382,500.00	229,808.44	152,691.56	Loan Agreement for US\$150,000.00. Repayment to be made in monthly instalments of Principal and Interest of no less than US\$1,500.00 per month commencing 30.9.72 with no penalty for repayment. Interest charged at a rate of 1½% per annum over Barclays Bank International Limited Prime Rate in New York on a monthly reducing balance.
Purchase of Residence Canada		315,853.08	214,894.72	100,958.36	Loan Agreement for C\$135,500.00 to be repaid by graduated payments commencing on 30.9.74 and ending 15.10.98.

**STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977**  
**STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977**

*Statement 10 (Cont'd)*

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Purchase of Residence Permanent Representatives New York		114,750.00	112,477.67	2,272.33	Loan Agreement for US\$45,000.00 repayable in 60 equal monthly instalments of Principal and Interest of US\$896.37 commencing February 1, 1973 and ending June 1, 1978. Rate of Interest payable is 7.4% per annum on the monthly reducing balance. Instalments calculated on Equated Annuity basis.
504-W-011		924,749.44	—	924,749.44	Loan Agreement for US\$1,800,000.00 issued 22.11.77
Canadian Loans Installation of Navigational Aids for Timuliri Airport	22 of 1966	878,340.81	—	878,340.81	Loan Agreement for C\$380,000.00, repayable free of Interest in 80 equal semi-annual instalments of C\$4,750.00 commencing September 30, 1984 and ending March 31, 2024. Amount of Loan received at 31st December, 1977 was C\$877,083.59.
Purchase of Water Well Drilling Equipment	22 of 1966	1,965,724.24	—	1,965,724.24	Loan Agreement for C\$965,000.00, repayable free of Interest in 50 equal semi-annual instalments of C\$12,052.50 commencing on March 31, 1985 and ending September 30, 2024. Amount of Loan received at 31st December, 1977 was S\$40,912.01.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Purchase of Two (2) New Caribou Aircraft	22 of 1966	5,584,769.88	—	5,584,769.88	Loan Agreement for Canadian \$2,400,000.00. Repayable free of interest in eighty semi-annual instalments of C\$30,000.00 commencing March 31, 1980 and ending September 30, 2019. Amount of loan disbursed at 31st December, 1977 was C\$2,397,617.26.
Electricity Corporation Project	22 of 1966	11,909,018.06	—	11,909,018.06	Loan Agreement for Canadian \$5,200,000.00. Repayable free of interest in eighty semi-annual instalments of C\$5,000.00 commencing March 31, 1983 and ending September 30, 2023. Amount disbursed at 31st December, 1977 was C\$5,112,702.55.
Pure Water Distribution System for Christiansburg, Wislar and McKenzie Communities	22 of 1966	821,985.16	—	821,985.16	Loan Agreement for Canadian \$2,315,000.00. Repayable free of interest in eighty semi-annual instalments of Canadian \$29,937.50 due on 31st March and 30th September each year commencing 31st March, 1981 and ending 30th September, 2000. Amount disbursed at 31st December, 1977 was C\$352,889.35.
Control Surveys and Topographic Mapping Phase I	22 of 1966	5,347,699.04	141,219.64	5,206,479.40	Loan Agreement for Canadian \$2,425,100.00. Repayable free of interest in eighty equal semi-annual instalments of C\$30,312.75 commencing on 31.3.77 and ending 30.9.2016. Amount of loan received at 31.12.77 was C\$2,295,839.54

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Control Surveys Mapping Phase II	22 of 1966	3,091,156.33	—	3,091,156.33	Loan Agreement for C\$1,370,000.00. Repayable free of interest in eighty equal semi-annual instalments of C\$17,125.00 commencing 30.9.78 and ending 31.3.2018. Amount of loan received at 31.12.77 was C\$1,327,075.23.
Purchase of Aircraft	22 of 1966	1,053,987.24	—	1,053,987.24	Loan Agreement for C\$452,490.98. Repayable free of interest in seventy-nine equal semi-annual instalments of C\$5,656.14 commencing 30.3.78 and ending 30.9.2017 and a final instalment of C\$5,655.92 on 31.3.2018.
Aerial Mineral Resources Survey	22 of 1966	1,434,319.96	—	1,434,319.96	Loan Agreement for C\$615,772.96. Repayable free of interest in seventy-nine equal semi-annual instalments of C\$7,697.16 commencing on 30.9.80 and ending 30.9.2020 and a final instalment of C\$7,697.32 on 31.3.21.
Purchase of Twin Otter Aircraft	22 of 1966	2,502,242.09	—	2,502,242.09	Loan Agreement for C\$1,074,246.38. Repayable free of interest in eighty semi-annual instalments commencing on 30.9.78 and ending 31.3.2018. Amount of loan received at 31.12.77 was C\$1,074,246.38.
IBRD/IDA Loans 559 GUA — Sea Defence Project	22 of 1966	11,962,486.10	1,487,086.10	10,475,400.00	Loan Agreement for US\$4,691,171.56. The Principal is repayable semi-annually by graduated payments commencing 1.8.76 and ending 1.2.96.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
129 GUA — Education Project	22 of 1966	7,785,179.88	—	7,785,179.88	Loan Agreement for US\$3,033,403.66. The principal amount of credit withdrawn shall be repaid in semi-annual instalments payable on June 15 and December 15, commencing June 15, 1979 and ending December 15, 2018 each instalment to and including the instalment payable on December 15, 1988 to be 1/2 of 1% of such principal and thereafter 1 1/2 of such principal amount.
221 GUA — Livestock Project	22 of 1966	2,516,777.35	—	2,516,777.35	Loan Agreement for US\$2,200,000. The principal amount of credit withdrawn shall be repaid in semi-annual instalments payable on April 1, and October 1, each year commencing April 1, 1981 and ending October 1, 2020. Each instalment to and including the instalment payable on October 1, 1990 to be 1/4 of 1% of such principal amount and thereafter to be 1 1/2 of such principal amount. Amount of loan received at 31.12.77 was US \$986,971.51.
588 GUA — Education Project	22 of 1966	7,385,000.00	—	7,385,000.00	Loan Agreement for US\$2,900,000.00. The principal amount is repaid semi-annually by 40 graduated payments commencing June 15, 1979 and ending December 15, 1998.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
801 GUA - Highway Project West Demersara Roads	22 of 1966	6,141,988.64	-	6,141,988.64	Loan Agreement for US\$4,400,000.00. Repayable in semi-annual instalments due on April 1 and October 1, each year commencing October 1, 1982 and ending April 1, 2022. Each instalment to and including the instalment ending April 1, 1992 to be 1/2% of such principal amount and thereafter 1 1/2% of such principal amount. Amount of loan received at 31.12.77 was US\$2,408,622.21.
1016 GUA - Tapakuma Irrigation Project	22 of 1966	5,388,069.16	-	5,388,069.16	Loan Agreement for US\$12,900,000.00. The principal amount of loan is repaid semi-annually by 48 graduated payments commencing December 15, 1980 and ending June 15, 2004. Amount of loan received at 31.12.77 was US\$2,112,968.30.
544 GUA - Second Education Project	22 of 1966	650,173.17	-	650,173.17	Loan Agreement for US\$4,000,000.00. The principal amount of the credit shall be repaid in semi-annual instalments payable on June 1 and December 1, commencing June 1, 1985 and ending December 1, 2024. Each instalment to be 1/2 of such principal amount and each instalment thereafter 1 1/2% of such principal amount. Amount of loan received at 31.12.77 was US\$254,969.87.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
765 GUA - Second Sea Defence Project.	22 of 1966	13,770,000.00	484,500.00	13,285,500.00	Loan Agreement for US\$5,400,000.00. The principal amount of Loan is repaid semi-annually by 40 graduated payments commencing August, 1976 and ending February 1986.
875 GUA - Power Project	22 of 1966	15,234,119.14	522,750.00	14,711,369.14	Loan Agreement for US\$6,000,000.00. The principal amount of loan is repaid semi-annually by 32 graduated payments commencing June 15, 1977 and ending December 15, 1992. Amount of loan received at 31.12.77 was US \$5,974,164.37.
Eurodollar Loan	11 of 1973	31,875,000.00	17,000,000.06	14,874,999.94	Loan Agreement for US\$12,500,000.00. Repayable in 15 consecutive approximately equal semi-annual instalments of US\$833,333.34 commencing 30th June, 1974 and ending 30th June, 1981. Interest calculated at 2% per annum in excess of London Interbank offered rate to lending Banks.
Eurodollar Loan	11 of 1973	38,250,000.00	-	38,250,000.00	Loan Agreement for US\$15 million. Repayable in nine consecutive approximately equal semi-annual instalments of US\$1,666,666.67 commencing on 16.1.78 and ending 16.1.82. Interest calculated at 2% per annum in excess of London Interbank offered rate to lending Banks.
Eximbank	11 of 1973	3,339,696.37	-	3,339,696.37	Loan Agreement for US\$1,845,000.00. Repayable in seven (7) approximately equal semi-annual instalments of US \$263,574.00 commencing on 30.4.79 and ending on 30.4.82. Interest at 6% per annum on the amounts drawn and outstanding until 31.3.76 and 8% on amount thereafter. Amount of loan received at 31.12.77 was US\$1,309,684.81



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Eximbank	11 of 1973	3,339,696.57	3,339,696.57	—	Loan Agreement for US\$1,845,000.00. Repayable in seven (7) approximately equal semi-annual instalments of US \$263,574.00 commencing on 30.10.76 and US\$283,571.00 thereafter at 8 months intervals. Interest calculated at ¾% over Bank prime rate on outstanding amount from time to time. Amount of loan received at 31.12.77 was US \$1,309,684.93.
British Overseas Engineering and Credit Company Limited	11 of 1973	1,204,603.97	305,477.34	899,126.63	Credit Agreement with British Overseas Engineering and Credit Company Limited for £247,845.00. Promissory Notes were issued for loan received and are repayable by graduated payments with the first instalment due on 21.5.76 and thereafter at 6 months intervals with the final instalment due on 26.11.81.
Millbank Technical Services	11 of 1973	5,246,207.87	3,889,246.67	1,356,961.20	Loan Agreement for £1,079,400.00. Two hundred and ninety (290) Promissory Notes were issued for loan received. Each promissory note is repayable in ten equal instalments with the first instalment due on 30.11.73 a final payment on 31.7.80.
Chinese Loan	11 of 1973	9,483,218.67	—	9,483,218.67	Loan Agreement for £10,000,000.00. Repayable free of interest within a period of ten (10) years commencing 1st July, 1982 and ending 20th June, 1992 with export commodities. Each instalment shall be 10% of the utilised amount of loan. Amount of loan received at 31.12.77 was £1,951,159.12.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Venezuela Loan	11 of 1973	38,250,000.00	—	38,250,000.00	Loan Agreement for US\$15,000,000.00. Repayable free of interest in 30 semi-annual instalments of US\$500,000.00 commencing August 1, 1979 and ending August 1, 1995.
Millbank Technical Services	11 of 1973	1,549,829.13	375,891.22	1,173,937.81	Loan Agreement for £318,876.20. Twenty (20) Promissory Notes were issued for loan received. Each Promissory Note is repayable in ten (10) instalments with the first instalment due 31.12.76 and the final on 30.10.81.
Hymac Credit Agreement	11 of 1978	3,431,115.18	1,518,357.01	1,912,758.17	Loan Agreement for £705,947.00. Promissory Notes were issued for each shipment received. Each Promissory Note is repaid semi-annually by graduated payments with the first payment due on 24.9.75 and the final payment due on 31.10.80.
Societe Nationale Industrielle Aérospatiale (Purchase of 2 Helicopters)	11 of 1973	1,690,948.54	845,473.27	945,473.27	Loan Agreement for FF. 3,488,960.00. Repayable semi-annually in 10 equal instalments of FF. 348,896.00 commencing 1.4.76 and ending on 1.4.80. Interest is calculated at a rate of 8% per annum on the reducing balance.
Aveling Barford Credit Agreement	11 of 1973	2,133,248.99	833,297.60	1,279,946.39	Credit Agreement for £438,912.00 for supply of Machinery and Equipment. Promissory Notes were issued for each shipment received. Each Promissory Note is repaid by graduated payments with the first payment due on 13.2.76 and the final due on 19.12.80.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
German Democratic Republic	11 of 1973	39,753,015.59	3,005,349.04	36,747,666.55	Credit Agreement for supply of Machinery and Equipment. Bills of Exchange were issued for each shipment received and repayable by graduated payments. The amount of loan received at 31.12.77 was US\$15,588,417.88.
Caterpillar Americas Company Limited	11 of 1973	4,861,438.32	1,944,575.33	2,916,862.99	Credit Agreement of US\$1,906,440.40. Repayable semi-annually in ten (10) instalments of US\$190,644.64 commencing on 24.5.76 and ending on 24.11.80. Interest is calculated at the rate of 7% per annum on outstanding balance.
Lloyds Bank International Limited	11 of 1973	6,097,330.80	628,408.85	5,468,921.95	Loan Agreement for £1,295,000.00. Repayable in ten (10) equal semi-annual instalments of Principal and Interest of £129,500.00 commencing on 1.7.77 and ending 1.1.82. Interest calculated at a rate of 7½% on amount withdrawn and outstanding from time to time. Amount of loan received at 31.12.77 was £1,236,000.00.
White Truck Group	11 of 1973	2,000,913.36	800,365.59	1,200,547.77	Credit Agreement for US\$784,871.20 for supply of machinery and equipment. Promissory Notes were issued for each shipment received. Each Note is repayable by graduated payments. First payment due on 20.4.76 and a final payment due on 24.11.80.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Caribbean Development Bank					
1. Guyana Co-operative Mortgage Finance Bank No. 1 OR-GU	11 of 1973	3,000,000.00	321,285.52	2,678,714.48	Loan is repayable by quarterly instalments commencing 31st May, 1977. Interest is calculated at a rate of 7½% to be paid quarterly on amounts withdrawn and outstanding.
2. Guyana Agricultural Co-op Development Bank, No. 2 OR-GU	11 of 1973	6,000,000.00	—	6,000,000.00	Loan is repayable in forty-eight (48) equal instalments of G\$125,000.00 commencing on 28.2.78. Interest is payable quarterly on amount withdrawn and outstanding calculated at 7¼% per annum.
Keynolds Guyana Mines O.P.I.C.	2 of 1971	25,500,000.00	1,396,495.08	24,103,504.92	Compensation of Reynolds Nationalisation US\$10,000,000.00. Repayable yearly by graduated payments commencing January 2, 1976 and ending January 2, 1983. Interest calculated at a rate of 8.5% per annum.
Demerara Company Holdings Limited	2 of 1971	9,826,283.86	1,865,256.77	7,961,027.09	Demerara Sugar Company Limited. Compensation £1,918,870.00. Repayable in 10 annual graduated instalments of Principal and Interest combined. The first instalment due on 26.5.76 and the final payable on 26.5.85. Interest calculated at a rate of 8.5% per annum.
National Engineering Corporation (Sprustons)	Act No. 2 of 1971	9,737,196.19	1,860,827.61	7,876,368.58	Loan is repayable in ten (10) equal annual instalments commencing 31st December, 1976 and ending 31.12.85. Interest is payable at a rate of 8½% on outstanding balance.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
Booker McConnell Ltd.	2 of 1971	53,570,812.63	7,416,423.24	56,154,389.39	Booker McConnell Limited nationalised on 26.5.76 compensation of £18,079,606.74 repayable in twenty (20) annual instalments commencing 1st July, 1977 and ending 1st July, 1996. Interest at a rate of 6% per annum deferred.
Booker Line Ltd.	2 of 1971	1,693,182.43	847,591.21	847,591.22	Booker Line Limited nationalised on 26.5.76 compensation of £348,781.44 repayable in two (2) equal annual instalments commencing 26.5.77.
Benger Paints Guyana Limited	3 of 1971	689,691.78	1,97,938.37	551,753.41	Nationalised on 1.10.75. Compensation for £141,903.13 repayable in five (5) equal instalments commencing 1.10.77 and ending 1.10.81.
United Arab Emirates	11 of 1973	12,750,000.00	—	12,750,000.00	Loan Agreement for US\$45,000,000.00 repayable for a period of ten (10) years. Interest is calculated at the rate of 4% per annum.
Kleinworth Benson Ltd., (Dem. River Bridge)	11 of 1973	27,282,521.99	—	27,282,521.99	Loan Agreement for £5,613,341.15. Repayable in fourteen (14) semi-annual instalments of £400,953.00 commencing 31.1.78 and ending 31.7.84. Interest is calculated at a rate of 7.85% per annum.
Kleinworth Benson Ltd., (Dem. River Bridge)	11 of 1973	5,100,000.00	—	5,100,000.00	Loan Agreement for US\$2,000,000.00. Repayable in seven (7) semi-annual instalments commencing on 8.5.78 and ending 8.5.81. The rate of interest will be notified at the beginning of each payment.
Cable and Wireless (West Indies Ltd.)		900,000.00	—	900,000.00	Loan Agreement for G\$100,000.00. Repayable in five (5) equal annual instalments of \$180,000.00 (G) each due and payable on 21st May in each succeeding year commencing on 21st May, 1978 and ending 21st May, 1982. Amount of loan received at 31st December, 1977 was G\$800,000.00.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
First Chicago International Banking Corporation	11 of 1973	3,766,317.03	1,168,920.00	2,597,397.03	Loan Agreement for US\$1,476,987.07. Repayable semi-annually on ten (10) instalments of US\$152,800 commencing on 15.10.76 and ending 15.4.81.
OFEC Special Fund Loan No. 88 P	11 of 1973	4,080,000.00	—	4,080,000.00	Loan Agreement for US\$1,600,000.00. Repayable free of interest in semi-annually instalments of US\$40,000.00 commencing 15.1.82 and ending 15.1.2001.
Tozer Kemsley and Millbourn (U.S.A.) Incorp.	11 of 1973	317,261.03	—	317,261.03	Credit Agreement for supply of Equipment for the Glass Factory. Promissory Notes were issued for each shipment of equipment. The value of each shipment is repayable semi-annually in ten (10) instalments with interest payable at 9.5% per annum. Amount disbursed at 31.12.77 was US\$124,416.09.
Yugoslavia Credit Agreement	11 of 1973	14,410,434.64	—	14,410,434.64	Credit Agreement for US\$5,651,150.34 for the Supply of Goods. Amount of Credit to be repaid in five (5) annual instalments together with the pertaining interest of 4% on the outstanding amount due for payment. The first payment commencing on 21.6.78 and the final on 21.6.82.
CDB Cariacou Corn/Soya Bean Project Loan No.2/sfr-GU	11 of 1973	1,038,082.43	—	1,038,082.43	Loan Agreement for US\$1,074,118.00. Repayable half-yearly with Principal and Interest combined due and payable on 30th June and 31st December each year with interest calculated at the rate of 4% per annum.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
West Indies Oil Company	11 of 1973	498,904.96	99,780.86	399,123.50	Acquisition of the assets of West Indies Oil Company (Guyana) Limited. Amount of \$195,648,77US repaid in five (5) equal annual instalments on the 15th day of June each year. The first instalment commences on 16.6.1977 and ending 16.6.81 and payable in United States currency. The conversion rate applicable to the payments to be made shall be the mean of the buying and selling rates of exchange between Guyana and U.S. currency as quoted by the G.N.C.B. Georgetown on 16.6.1976.
Total External Loans Unfunded		872,034,652.84	122,786,918.02	749,247,734.82	
<b>STATEMENT OF PUBLIC DEBT - INTERNAL LOANS - 1977</b>					
UNFUNDED DEBT INTERNAL LOANS 7% Equated Annuity Debentures, 1st Issue (1966)	Ord. 22/1966	5,799,900.00	2,363,459.25	3,436,440.75	Equated annuity debentures issued on 15th June, 1966, redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th December and 15th June. The first instalment commenced on 15th December, 1966 and the final instalment will be paid on 15th June, 1986.
7% Equated Annuity Debentures, 2nd Issue (1966)	- do -	527,550.00	201,682.37	325,867.63	Equated annuity debentures issued on 15th September, 1966, redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th March and 15th September. The first instalment commenced on 15th March, 1967 and the final instalments will be paid on 15th September, 1986.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures, 3rd Issue (1966)	Ord. 22/1966	476,350.00	182,108.59	294,241.41	Equated annuity debentures issued on 15th December, 1966, redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th June and 15th December. The first instalment commenced on 15th June, 1967 and the final instalment will be paid on 15th December, 1968.
7% Debentures Equated Annuity, 4th Issue (1977)	-- Co --	550.00	550.00	--	Equated annuity debentures issued on 1st July, 1967, redeemable by means of ½ yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment was paid on 1st January, 1968 and the final instalment was paid on 1st July, 1977.
7% Debentures Equated Annuity, 5th Issue (1977)	-- Co --	118,600.00	118,600.00	--	Equated annuity debentures issued on 16th September, 1967, redeemable by means of ½ yearly instalments of principal and interest combined and payable on 16th March and 16th September. The first instalment was paid on 16th March, 1968 and the final instalment was paid on 16th September, 1977.
7% Debentures Equated Annuity, 6th Issue (1977)	-- Co --	1,230,900.00	1,230,900.00	--	Equated annuity debentures issued on 16th December, 1967 redeemable by means of ½ yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1968 and the final instalment was paid on 16th December, 1977.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
8% Debentures Equated Annuity — Refinancing Rice Industry	Ord. 22/1966	6,300,000.00	6,300,000.00	—	Equated Annuity Debentures issued 14th December, 1967, redeemable by means of ½ yearly instalment of principal and interest combined and payable on 14th June and 14th December. The first instalment was paid on 14th June 1968 and the final instalment was paid on 14th December, 1977.
Sp. Issue Debenture A.H. & L. Kisoan (1977)	— do —	500,000.00	500,000.00	—	Equated Annuity Debentures issued 26th June, 1972, redeemable by means of ½ yearly instalments of principal and interest combined and payable on 26th June and 26th December. The first instalment was paid on 26th December, 1973 and the final instalment was paid on 26th December, 1977.
Guyana Savings Bonds	— do —	459,111.28	247,855.00	214,256.28	Issues \$38,475.00. Repayment \$16,100.00. Issue at monthly intervals commencing on 1st November 1967 redeemable either 5 years after issue at a premium of 40% (equivalent to 7½% compound interest or 9 years after issue at double the face value of the bond (equivalent to 7½% compound interest). In addition Government will purchase the bond at prices prescribed in the prospectus.
7% Debentures Equated Annuity, 7th Issue (1978)	— do —	70,160.00	60,820.06	9,329.94	Equated annuity debentures issued on 1st July, 1968, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and 1st July. The first instalment was paid on 1st January, 1969 and the final instalment will be paid on 1st July, 1978.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures	Ord. 22/1956	826,400.00	716,488.80	109,911.20	Equated Annuity Debentures issued on 16th September, 1968, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th March and 16th September. The final instalment will be paid on 16th September, 1978.
7% Equated Annuity Debentures	-- do --	72,250.00	62,640.75	9,609.25	Equated Annuity Debentures issued on 1st October, 1968, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment was paid on 1st April, 1969 and the final instalment will be paid on 1st October, 1978.
7% Equated Annuity Debentures, 10th Issue (1978)	-- do --	879,300.00	762,353.10	116,946.90	Equated Annuity Debentures issued on 16th December, 1968, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1969 and the final instalment will be paid on 16th December, 1978.
7% Equated Annuity Debentures, 11th Issue (1979)	-- do --	916,350.00	680,053.35	236,296.65	Equated Annuity Debentures issued on 1st August, 1979, redeemable by means of half-yearly instalment of principal and interest combined and payable on 1st February and 1st August. The first instalment was paid on 1st February, 1970 and the final instalment will be paid on 1st August, 1979.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures, 12th Issue (1979)	Ord. 22/1966	576,800.00	428,043.28	148,756.72	Equated Annuity Debentures issued 1st October, 1969, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment will be paid on 1st April, 1970 and the final instalment will be paid on 1st October, 1979.
7% Equated Annuity Debentures, 13th Issue (1979)	— do —	420,600.00	312,127.26	108,472.74	Equated Annuity Debentures issued on 16th December, 1969, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th June and 16th December. The first instalment was paid on 16th June, 1970 and the final instalment will be paid on 16th December, 1979.
7% Equated Annuity Debentures, 14th Issue (1980)	— do —	116,200.00	72,663.10	43,536.90	Equated Annuity Debentures issued on 1st August, 1970, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st February and 1st August. The first instalment will be paid on 1st February, 1971 and the final instalment on 1st August, 1980.
7% Equated Annuity Debentures, 15th Issue (1980)	— do —	7,750.00	4,847.62	2,902.38	Equated Annuity Debentures issued on 1st October 1970, redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October. The first instalment will be paid on 1st April, 1971 and the final instalment on 1st October, 1980.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures, 16th Issue (1980)	Ord. 22/1966	84,250.00	52,698.37	31,551.63	Equated Annuity Debentures issued on 16th November, 1970, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th May and 16th November. The first instalment will be paid on 16th May, 1971 and the final instalment on 16th November, 1980.
7% Equated Annuity Debentures, 17th Issue (1980)	-- do --	9,550.00	6,856.13	2,693.87	Equated Annuity Debentures issued on 23rd December, 1970, redeemable by means of half-yearly instalments of principal and interest combined and payable on 23rd June and 23rd December. The first instalment will be paid on 23rd June, 1971 and the final instalment on 23rd December, 1980.
7% Equated Annuity Debentures, 19th Issue (1981)	-- do --	171,090.00	97,486.80	73,603.20	Equated Annuity Debentures issued on 8th June, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 8th December and 8th June. The first instalment will be paid on 8th December, 1971 and the final instalment on 8th June, 1981.
7% Equated Annuity Debentures, 20th Issue (1981)	-- do --	82,500.00	42,619.50	39,880.50	Equated Annuity Debentures issued on the 6th July, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 6th July and 6th January each year. The first instalment will be paid on 6th July, 1972 and the final instalment will be paid on 6th July, 1981.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures, 21st Issue (1981)	Ord. 22/1986	163,700.00	84,567.42	79,132.58	Equated Annuity Debentures issued on 9th November, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 9th May and 9th November each year. The first instalment will be paid on 9th May, 1972 and the final instalment will be paid on 9th November, 1981.
7% Equated Annuity Debentures, 22nd Issue (1981)	-- do --	3,450.00	4,396.55	4,053.45	Equated Annuity Debentures issued on 28th December, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 28th June and 28th December each year. The first instalment will be paid on 28th June, 1972 and final instalment will be paid on 28th December, 1981.
7% Equated Annuity Debentures, 23rd Issue (1982)	-- do --	3,507,400.00	1,630,590.26	1,876,809.74	Equated Annuity Debentures issued on 29th March, 1972 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 29th March and 29th September each year. The first instalment will be paid on 29th September, 1972 and the final instalment will be paid on 29th March, 1982.
Royal Bank of Canada	-- do --	1,000,000.00	510,800.00	489,200.00	Equated Annuity Debentures issued on 1st July, 1971 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st January and July each year. The first instalment will be paid on 1st January, 1972 and the final instalment will be paid on 1st July, 1981.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

*Statement 10 (Cont'd)*

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures, 24th Issue (1982)	Ord. 22/1966	8,514,450.00	1,458,496.76	2,055,958.24	Equated Annuity Debentures issued on 15th August, 1972 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 15th August and 15th February, each year. The first instalment was paid on 15th February, 1973 and final instalments will be paid on 15th August, 1982.
7% Equated Annuity Debentures, 25th Issue (1982)	-- do --	1,345,900.00	563,259.15	782,640.85	Equated Annuity Debentures issued on 28th December, 1972 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 28th December and 28th June each year. The first instalment payable on 28th June, 1973 and final instalment on 28th December, 1982.
7% Equated Annuity Debentures, 1st Issue (1983)	11 of 1973	565,400.00	181,041.08	384,358.92	Equated Annuity Debentures issued on 9th July, 1975 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 9th January and 9th July each year. The first instalment payable on 9th January, 1974 and the final instalment on 9th July, 1983.
7% Equated Annuity Debentures, 2nd Issue (1983)	11 of 1973	6,726,100.00	2,153,697.22	4,572,402.78	Equated Annuity Debentures issued on 18th August, 1973 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 18th February and 18th August each year. The first instalment payable on 18th February, 1974 and final instalment on 18th August, 1983.

**STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977**  
**STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977**

*Statement 10 (Cont'd)*

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures, 3rd Issue (1983)	11 of 1973	4,807,800.00	1,539,457.56	3,268,342.44	Equated Annuity Debentures issued on 1st October, 1973 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 1st April and 1st October each year. The first instalment will be payable on 1st April, 1974 and the final instalment on 1st October, 1983.
7% Equated Annuity Debentures, 4th Issue (1983)	11 of 1973	225,000.00	73,068.40	152,931.60	Equated Annuity Debentures issued on 28th December, 1973 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 28th June and 28th December each year. The first instalment payable on 28th June, 1974 and the final instalment payable on 28th December, 1983.
4% Special Issue, Guyana Wroford Limited (1982)	Loan Act 1973	182,166.00	91,083.00	91,083.00	Equated Annuity Debentures issued on 16th October, 1972 and redeemable by means of ten yearly instalments of principal and interest combined and payable on 16th October each year. The first instalment will be paid on 16th October, 1973 and the final instalment on 16th October, 1982.
7% Debentures, Special Issue Acquisition of Guyana Gajraj	22 of 1966	1,117,400.00	—	1,117,400.00	Agreement entered with the Partners of R. B. Gajraj, for loan on Acquisition of their business. Special issue debentures issued on 1st July, 1970 for a period of 20 years with interest payable at the rate of \$10.00 per \$100.00. Debentures each year with effect from 1981 - 1990. Withholding tax of not more than 25% per annum.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Contd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures, 5th Issue (1984)	11 of 1973	2,158,000.00	592,505.60	1,560,494.40	Equated Annuity Debentures issued on 22nd February, 1974 redeemable by means of half-yearly instalments of principal and interest combined and payable on 22nd August, and 22nd February each year. The first instalment was paid on 22nd August, 1974 and final instalment on the 22nd February, 1984.
7% Equated Annuity Debentures, 8th Issue (1984)	11 of 1973	2,579,100.00	708,435.10	1,870,664.90	Equated Annuity Debentures issued on 4th May, 1974 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 4th May and November each year. The first instalment payable on 4th November 1974 and final instalment on 4th May, 1984.
7% Equated Annuity Debentures, 10th Issue (1984)	11 of 1973	1,427,800.00	392,930.56	1,034,869.44	Equated Annuity Debentures issued on 30th June, 1974 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th June and December each year. The first instalment payable on 30th December, 1974 and final instalment payable on 30th June, 1984.
7% Equated Annuities Debentures, 11th Issue (1984)	11 of 1973	1,323,650.00	306,689.71	1,016,960.29	Equated Annuity Debentures issued on 30th September, 1974 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th March and September each year. The first instalment payable on 30th March, 1975 and the final instalment payable on 30th September, 1984.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

*Statement 10 (Cont'd)*

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures, Special Issue Sanikar Bros. Ltd.	11 of 1973	470,000.00	94,000.00	376,000.00	Equated Annuity Debentures issued on 16th June, 1975 and redeemable by means of yearly instalments of principal and interest combined and payable 30th June each year. First instalment to be paid on 30th June, 1975 and the final instalment payable 30th June, 1985.
7% Equated Annuity Debentures 12th Issue (1985)	11 of 1973	1,553,500.00	376,481.86	1,256,018.06	Equated Annuity Debentures issued on 31st December, 1974 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th June and 31st December each year. The first instalment payable on 30th June, 1975 and the final payable on 31st December, 1984.
7% Equated Annuity Debentures 18th Issue (1985)	11 of 1973	8,835,400.00	632,725.38	2,702,674.62	Equated Annuity Debentures issued on 2nd May, 1975 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 2nd May and November each year. The first instalment to be paid on 2nd November, 1975 and final payable on 2nd May, 1985.
7% Equated Annuity Debentures, 14th Issue (1985)	11 of 1973	562,050.00	83,801.66	478,248.34	Equated Annuity Debentures issued on 16th August, 1975 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th February and August each year. First instalment to be paid 16th February, 1976 and a final instalment will be paid 16th August, 1985.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures — 15th Issue (1985)	11/73	2,129,300.00	317,478.68	1,811,821.37	Equated Annuity Debentures issued on 16th October, 1975, redeemable by means of half-yearly instalments of Principal and Interest combined and payable on 15th April and October each year. The first instalment was paid on 16th April, 1976 and final instalment payable on 16th October, 1985.
7% Equated Annuity Debentures — 16th Issue (1985)	11/73	1,830,100.00	272,867.91	1,557,232.09	Equated Annuity Debentures issued on 31st December, 1975, redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th June and 31st December each year. First instalment was paid on 30th June, 1976 and the final instalment payable on 31st December, 1986.
7% Equated Annuity Debentures — 17th Issue (1986)	11/73	5,367,450.00	589,882.75	4,777,567.25	Equated Annuity Debentures issued on 30th March, 1976, redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th March and 30th September each year. The first instalment was paid on 30th September 1976 and the final payable on 30th March, 1986.
7% Equated Annuity Debentures — 18th Issue (1986)	11/73	3,275,750.00	360,004.92	2,915,745.08	Equated Annuity Debentures issued on the 29th June, 1976, redeemable by means of half-yearly instalments of principal and interest combined and payable on 29th June and 29th December each year. The first instalment was paid on 29th December, 1976 and the final payable on 29th June, 1986.

**STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977**  
**STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977**

*Statement 10 (Cont'd)*

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Equated Annuity Debentures 19th Issue (1966)	11 of 1973	6,590,650.00	474,526.80	6,116,123.20	Equated Annuity Debentures issued 16th October, 1976, redeemable by means of half-yearly instalments of principal and interest combined and payable on 16th April and 16th October each year. The first instalment was paid 16th April, 1977 and the final payable 16th October, 1986.
7% of Equated Annuity Debentures 20th Issue (1966)	11 of 1973	4,008,900.00	288,640.50	3,720,259.50	Equated Annuity debentures issued on 31st December, 1976, redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th June and 31st December each year. First instalment payable 30th June, 1977 and final instalment payable on 31st December, 1986.
7% Equated Annuity Debentures - 21st Issue, First Series 1977	Act 22 of 1966	50,950.00	1,603.63	49,346.37	Equated Annuity Debentures issued on 31st March, 1977, redeemable by means of half-yearly instalments of principal and interest combined and payable on 30th September and 31st March each year. The first instalment due 30th September, 1977. And the final instalment payable on the 31st March, 1987.
7% Special Issue Debentures - Purchase of Property, Anfile Lanthia Carew	Act 74:0474	17,500.00	-	17,500.00	Special issue debentures issued on 28th March, 1977, redeemable by means of yearly instalments of principal and interest combined and payable on 28th March each year. The first instalment due on 28th March, 1978 and the final instalment payable on the 28th March, 1987.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7½% Equated Annuity Debentures - 22nd Issue, 2nd Series 1977	Act 11/73	2,504,700.00	88,869.58	2,415,830.42	Equated Annuity Debentures issued on 30th April, 1977 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 31st October and 30th April each year. The first instalment commenced on 31st October, 1977 and the first instalment will be paid on 30th April, 1987.
7½% Equated Annuity Debentures - 23rd Issue, 3rd Series 1977	Act 12/73	4,024,650.00	142,469.07	3,882,180.93	Equated Annuity Debentures issued on 30th June, 1977 and redeemable by means of half-yearly instalments of principal and interest combined and payable on 31st December and 30th June each year. The first instalment commenced on 31st December, 1977 and the first instalment will be paid on 30th June, 1987.

**STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977**  
**STATEMENT OF INTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977**

*Statement 10 (Cont'd)*

Description of Loan	Authority	Amount of Loan Received	Amount Repaid	Amount Outstanding	Remarks
7% Special Issue Debentures Purchase of Property - Felix Adolphus Primo	Act 74:04/74	40,000.00	-	40,000.00	Special issued debentures issued on 15th May, 1977 and redeemable by means of yearly instalments of Principal and Interest combined and payable on 1st March each year. The 1st instalment commenced on 1st March, 1978 and the final instalment will be paid on 1st March, 1987.
7% Equated Annuity Debentures - 24th Issue, 4th Series 1977	Act 11/1973	3,264,450.00	-	3,264,450.00	Equated Annuity Debentures issue 30th September, 1977 and redeemable by means of half-yearly instalments of Principal and Interest combined and payable on 31st March and 30th September, each year. The first instalment commenced on 31st March, 1978 and the final instalment will be paid on 30th September, 1988.
7% Equated Annuity Debentures - 5th Series 1977, 25th Issue	Loan Act 11/78	1,513,600.00	-	1,513,600.00	Equated Annuity Debentures issued on 28th October 1977 and redeemable by means of half-yearly instalments of Principal and Interest combined and payable on 29th April and 29th October. The first instalment commenced on 29th April, 1978 and the final instalment will be paid 29th October, 1987.
7% Equated Annuity Debentures - 27th Issue, 7th Series 1977	Loan Act 11/78	868,450.00	-	868,450.00	Equated Annuity Debentures issued on the 28th December, 1977 and redeemable by means of half-yearly instalments of Principal and Interest combined and payable on 28th June and 28th December. The first instalment commenced on 30th June, 1978 and the final instalment will be paid on 28th December, 1987.
Total Unfunded Debt Internal Loans		91,781,677.28	28,457,260.28	83,324,417.00	

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
FUNDED DEBT:					
(i) External Loans					
3% Stock (1975/80)	Ord: 11/1929 Inscribed Stock	9,720,800.00	9,982,572.06	8,706,131.27	Loan of £2,000,000 at 98 percent on 24th July, 1929 for a term of 40 years. Converted on 1st August, 1949 and repayable on 1st February, 1980 with the option of redemption at par on or after 1st February, 1975 and giving 3 months' notice. A Sinking Fund commenced on 1st February, 1950. Interest payable on 1st February and August. Stock of £50,000 identical and additional to the above was issued in October, 1929 at 99 percent. Conversion was effected along with the above issue.
9% Stock (1975/80)	— do —	437,427.00	—	—	
5% Stock (1980/85)	Ord: 55/1955	17,205,462.00	8,345,762.94	8,440,282.01	Floated £3,540,000 at 96.105 per cent on 30th April, 1956 for period of 29 years with option of redemption at par on or after 15th March, 1980, on giving 3 months' notice. A Sinking Fund commenced on 15th September. In addition a Supplementary Sinking Fund in respect of the loan raised under Ord: 55/1955 commenced in 1956.
Supplementary Sinking Fund			1,207,779.10	1,276,624.26	
<b>Total External Loans</b>		<b>27,363,489.00</b>	<b>19,486,134.09</b>	<b>18,423,037.53</b>	

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977  
STATEMENT OF EXTERNAL LOANS AS AT YEAR ENDING 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description of Loan	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
(ii) Internal Loans 3½% Debentures (1976/86)	Ord. 5/1945	5,000,000.00	2,773,374.28	2,556,300.11	Issued at par on 1st January, 1946 for a period of 40 years with option of redemption at par on or after 1st January, 1976. A Sinking Fund commenced on 1st January, 1946. Interest payable 1st January and 1st July.
4% Debentures 1st Issue (1966/86)	Ord. 17/1963	1,624,300.00	580,508.51	679,619.24	Issued at par on 31st December, 1956 for a period of 30 years with option of redemption at par on or after 1st January 1966 or on giving 6 months' notice. A Sinking Fund commenced 1st January, 1959. Interest payable 1st January and 1st July.
5% Debentures 2nd Issue (1967/87)	Ord. 17/1953	1,313,450.00	661,300.59	661,723.02	A further issue at par was raised on 1st January, 1957, for a period of 30 years with option of redemption at par on or after 1st January, 1967 on giving 6 months' notice. A Sinking Fund commenced on 1st January, 1960. Interest payable 1st January and 1st July.
6% Debentures 1st Issue (1969/79)	Ord. 54/1966	3,600,000.00	2,345,114.72	2,632,434.60	Issued on 1st January, 1969 for a 20 years with option of redemption at par on or after 1st June, 1969, on giving 6 months' notice. Sinking Fund commenced on 1st June, 1962. Interest payable 1st June and 1st December.
5½% Debentures 2nd Issue (1969/79)	Ord. 54/1966	5,000,000.00	3,019,760.12	3,356,630.92	A further issue of 98 per cent raised on 1st December, 1969 for a period of 20 years with option of redemption at par on or after 1st December, 1989 on giving 6 months' notice. Sinking Fund commenced on 1st December, 1969. Interest payable on 1st June and 1st December.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
5-8% Debentures (1973/88)	Ord. 14/1958	300,000.00	120,980.75	126,980.76	Issued on 1st November, 1958 for a period of 30 years with option of redemption on or after 1st November, 1978 on giving 6 months' notice. Sinking Fund contribution commenced 1st November, 1961. Interest payable 1st May and 1st November.
6-3/4% Debentures 4-1st Issue (1971/81)	Ord. 9/1960	2,500,000.00	1,289,566.69	1,289,566.69	Issued at par 1st December, 1961 for a period of 20 years with option for redemption at par on or after 1st December, 1971 on giving 6 months' notice. Sinking Fund commenced on 1st December, 1964. Interest payable on 1st June and 1st December.
6-3/4% Debentures 2nd Issue (1974/84)	Ord. 9/1960	2,000,000.00	823,850.84	823,914.03	A further issue at par on 1st August, 1964 for a period of 20 years with option for redemption at par on or after 1st August, 1974, on giving 6 months' notice. Sinking Fund commenced on 1st August, 1966. Interest payable 1st February and 1st August.
7% Debentures 1st Issue (1966)	Ord. 22/1966	305,850.00	234,520.60	234,520.60	Issued at par on 15th June, 1966 for a period of 20 years. Sinking Fund commenced 15th June, 1968. Interest payable on 15th June and 15th December.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures (1986) 2nd Issue	Ord. 22/1966	215,400.00	87,157.66	87,157.66	Issued at par on 15th September, 1966 for a period of 20 years. Sinking Fund commenced on 15th September, 1968. Interest payable on 15th March and 15th September.
7% Debentures 3rd Issue (1986)	Ord. 22/1966	22,850.00	8,701.62	8,701.62	Issued at par on 15th December, 1966 for a period of 20 years. Sinking Fund commenced on 15th December, 1968. Interest payable 15th June and 15th December.
7% Debentures 7th Issue (1978)	Ord. 22/1966	2,869,500.00	1,274,880.25	1,274,880.25	Issued on 1st July, 1968 and redeemable at par on 1st July, 1978. Sinking Fund commenced on 1st July, 1979. Interest payable on 1st January and 1st July.
7% Debentures 8th Issue (1978)	Ord. 22/1966	179,550.00	135,746.73	135,746.73	Issued on 15th September, 1968 and redeemable at par on 16th September, 1978. Sinking Fund commenced on 16th September, 1970. Interest payable on 16th March and 16th September.
7% Debentures 9th Issue (1978)	Ord. 22/1966	45,000.00	35,487.06	35,487.06	Issued on 1st October, 1968 and redeemable at par on 1st October, 1978. Sinking Fund commenced on 1st October, 1970. Interest payable on 1st April and 1st October.
7% Debentures 10th Issue (1978)	Ord. 22/1966	137,300.00	80,163.96	80,163.96	Issued on 16th December, 1968 and redeemable at par on 16th December, 1978. Sinking Fund commenced on 16th December, 1970. Interest payable on 16th June and 16th December.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 11th Issue (1979)	Ord. 22,1966	1,083,450.00	434,621.01	433,196.01	Issued on August 1, 1969 and redeemable at par 1st August, 1979. A Sinking Fund commenced on August 1, 1971. Interest payable on February 1 and August 1, of each year.
7% Debentures 12th Issue (1979)	do	857,050.00	358,549.78	358,549.78	Issued on October 1, 1969 and redeemable at par on October 1, 1979. Sinking Fund commenced on October 1, 1971. Interest payable on April and October 1 each year.
7% Debentures 13th Issue (1979)	Ord. 22,1966	1,891,800.00	708,009.56	709,044.86	Issued on 18th December, 1969 and redeemable at par on 18th December, 1979. Sinking Fund commenced on 16th December, 1971. Interest payable on 16th June and 16th December each year.
7% Debentures 14th Issue (1980)	do	3,983,200.00	1,523,428.90	1,519,670.61	Issued on 1st August, 1970 and redeemable at par on 1st August, 1980. A Sinking Fund commenced on 1st August, 1972. Interest payable on February 1st and August 1st of each year.
7% Debentures 15th Issue (1980)	do	5,311,600.00	2,324,375.21	2,301,507.85	Issued on 1st October, 1970 and redeemable at par on 1st October, 1980. A Sinking Fund commenced on 1st October, 1972. Interest payable on April 1 and October 1 of each year.
7% Debentures 16th Issue (1980)	do	685,600.00	302,080.21	308,874.79	Issued on 16th November, 1970 and redeemable at par on 16th November, 1980. A Sinking Fund commenced on 16th November, 1972. Interest payable on May 16 and November 16 of each year.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 17th Issue (1980)	Ord. 22/1966	4,068,050.00	1,969,547.29	2,037,036.51	Issued on 23rd December, 1970 and redeemable at par on 23rd December, 1980. A Sinking Fund commenced on 23rd December, 1972. Interest payable on June 23rd and December 23rd of each year.
7% Debentures 18th Issue (1981)	-- do --	2,794,500.00	1,222,787.26	1,208,430.69	Issued on 22nd February, 1971 and redeemable at par on 22nd February, 1981. Interest payable on 22nd February and 22nd August each year. A Sinking Fund commenced on 22nd February, 1973.
7% Debentures 19th Issue (1981)	-- do --	2,826,750.00	1,414,895.72	1,476,338.67	Issued on 8th June, 1971 and redeemable at par on 8th June, 1981. Interest payable on 8th June and 8th December each year. A Sinking Fund commenced on 8th June, 1973.
7% Debentures 20th Issue (1981)	-- do --	3,014,000.00	1,108,297.73	1,169,047.57	Issued on 6th July, 1971 and redeemable at par on 6th July, 1981. Interest payable on 6th July and 6th January each year. A Sinking Fund commenced on 6th July, 1973.
7% Debentures 21st Issue (1981)	-- do --	4,570,150.00	2,004,357.18	2,039,720.76	Issued on 19th November, 1971 and redeemable at par on 9th November, 1981. Interest payable on 9th November and 9th May each year. A Sinking Fund commenced on 9th November, 1973.
7% Debentures 22nd Issue (1981)	-- do --	1,576,700.00	692,220.93	704,605.18	Issued on 28th December, 1971 and redeemable at par on 28th December, 1981. Interest payable on 28th December and June each year. A Sinking Fund commenced on 28th December, 1973.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 23rd Issue (1982)	22 of 1966	6,579,650.00	2,192,575.63	2,214,552.83	Issued on 28th March, 1972 and redeemable at par on 28th March, 1982. Interest payable on 28th March and 28th September each year. A Sinking Fund to commence on 28th March, 1974.
7% Debentures 24th Issue (1982)	--do--	5,206,000.00	1,658,914.23	1,688,477.61	Issued on 15th August, 1972 and redeemable at par on 15th August, 1982. Interest payable on 15th February and 15th August each year. A Sinking Fund to commence on 15th August, 1974.
7% Debentures 25th Issue (1982)	--do--	8,204,800.00	938,333.17	946,452.70	Issued on 28th December, 1972 and redeemable at par on 28th December, 1982. Interest payable on 28th June and 28th December each year. A Sinking Fund to commence on 28th December, 1974.
7% Debentures 1st Issue (1983)	11 of 1953	10,298,500.00	2,961,943.48	2,961,943.48	Issued on 9th July, 1973 and redeemable at par on 9th July, 1983. Interest payable on 9th July and 9th January each year. A Sinking Fund to commence on 9th July, 1975.
7% Debentures 2nd Issue (1983)	--do--	3,283,200.00	930,443.64	930,443.64	Issued on 18th August, 1973 and redeemable at par on 18th August, 1983. Interest payable on 18th August and 18th February each year. A Sinking Fund to commence on 18th August, 1975.
7% Debentures 3rd Issue (1983)	--do--	4,584,550.00	1,292,788.47	1,292,788.47	Issued on 1st October, 1973 and redeemable at par on 1st October, 1983. Interest payable on 1st October and 1st April each year. A Sinking Fund commenced 1st October, 1975.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 4th Issue (1983)	11 of 1973	3,263,000.00	912,532.28	912,532.28	Issued on 28th December, 1973 and redeemable at par on 28th December, 1983. Interest payable on 28th December and June each year. A Sinking Fund to commence on 28th December, 1975.
7% Debentures 5th Issue (1984)	--do--	3,760,700.00	833,678.73	833,678.73	Issued 22nd February, 1974 and redeemable at par on the 22nd February, 1984. Interest payable on the 22nd August and February each year. A Sinking Fund commenced on the 22nd February, 1976.
6% Debentures 6th Issue (1984)	--do--	3,062,050.00	690,415.95	690,415.95	Issued on the 24th January, 1974 and redeemable at par on the 24th December 1979. Interest payable on the 24th July and January each year. A Sinking Fund commenced 24th January, 1976.
6% Debentures 7th Issue (1984)	--do--	4,650,000.00	1,080,446.54	1,080,446.54	Issued on the 22nd March, 1974 and redeemable at par on the 22nd March, 1979. Interest payable on the 22nd March and September each year. A Sinking Fund commenced 22nd March, 1976.
7% Debentures 8th Issue (1984)	--do--	2,350,500.00	630,344.44	630,344.44	Issued on the 4th May, 1974 and redeemable at par on the 4th May, 1984. Interest payable on the 4th May and November each year. A Sinking Fund commenced 4th May, 1976.
7% Debentures 9th Issue (1984)	--do--	1,500,000.00	246,124.08	246,124.08	Issued on the 24th August, 1974 and redeemable at par on the 24th August, 1984. Interest payable on the 24th February and August each year. A Sinking Fund commenced 24th August, 1976.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Jedger Value	Mean Market Value	
7% Debentures 10th Issue (1984)	11 of 1973	2,868,700.00	630,832.24	630,832.24	Issued on the 30th June, 1974 and redeemable at par on the 30th June, 1984. Interest payable on the 30th June and December each year. A Sinking Fund commenced 30th June, 1976.
7% Debentures 11th Issue (1984)	— do —	4,421,000.00	717,212.68	717,212.68	Issued on the 30th September, 1974 and redeemable at par on the 30th September, 1984. Interest payable on the 30th September and March each year. A Sinking Fund commenced 30th September, 1976.
7% Debentures 12th Issue (1984)	— do —	2,746,650.00	448,951.84	448,951.84	Issued on the 31st December, 1974 and redeemable at par on the 30th June 1984. Interest payable on the 30th June and 31st December each year. A Sinking Fund commenced the 30th September, 1976.
7% Debentures 13th Issue (1985)	— do —	5,093,900.00	266,721.22	266,721.22	Issued on the 2nd May, 1975 and redeemable at par on the 2nd May 1985. Interest payable on the 2nd November and May each year. A Sinking Fund to commence not later than the 30th September, 1977.
7% Debentures 14th Issue (1985)	— do —	5,084,650.00	—	—	Issued on the 16th August, 1975 and redeemable at par on the 16th August, 1985. Interest payable on the 16th February and August each year. A Sinking Fund to commence 30th September, 1978.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 15th Issue (1985)	11 of 1973	4,247,200.00	—	—	Issued on the 16th October, 1975 and redeemable at par on the 16th October, 1985. Interest payable on the 16th April and October each year. A Sinking Fund to commence not later than 30th November, 1978.
7% Debentures 16th Issue (1985)	-- do --	4,535,000.00	497,663.40	497,663.40	Issued on the 31st December, 1975 and redeemable at par on the 31st December, 1985. Interest payable on the 30th June and 31st December each year. A Sinking Fund to commence not later than 30th June, 1977.
8% Debentures Special Issue (Guybau Pension Fund)	-- do --	100,000.00	—	—	Issued on the 4th December, 1975 for a term of 15th years. Interest payable on the 4th June and December each year. A Sinking Fund to be provided for the redemption of this Debenture.
8% Debentures Special Issue (Guybau Pension Fund)	-- do --	400,000.00	—	—	Issued on the 2nd January, 1976 for a term of 15 years. Interest payable on the 2nd January and July each year. A Sinking Fund to be provided for the redemption.
7% Debentures 17th Issue (1986)	-- do --	5,585,100.00	—	—	Issued on the 30th March, 1976 and redeemable at par on the 30th March 1986. Interest payable on the 30th March and September each year. A Sinking Fund to commence not later than 31st January, 1978.
7% Debentures 18th Issue (1986)	-- do --	5,323,400.00	—	—	Issued on the 29th June, 1976 and redeemable at par on the 29th June 1986. Interest payable on the 29th June and December each year. A Sinking Fund to commence not later than 29th June, 1978.

STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7½% Debentures 19th Issue (1986)	11 of 1973	5,355,000.00	—	—	Issued on the 16th October, 1976 and redeemable at par on the 16th October, 1986. Interest payable on the 16th October and April each year. A Sinking Fund to commence not later than 16th October, 1986.
7½% Debentures 20th Issue (1986)	—do—	5,918,500.00	—	—	Issued on the 31st December, 1976 and redeemable at par on the 31st December, 1986. Interest payable on the 30th June and 31st December each year. A Sinking Fund to commence not later than 31st January, 1978.
7½% Debentures 21st Issue (1987)	—do—	10,465,000.00	—	—	Issued 31st March, 1977 and redeemable at par on the 31st March, 1987. Interest payable on 31st March and September each year. A Sinking Fund to commence not later than 31st January, 1979.
7½% Debentures 22nd Issue	—do—	2,300,000.00	—	—	Issued the 30th April, 1977 and redeemable at par on the 30th April, 1987. Interest payable on the 31st day of October and 30th April each year. A Sinking Fund to commence not later than 31st May, 1979.
7½% Debentures 23rd Issue	—do—	4,974,000.00	—	—	Issued on the 30th June, 1977 and redeemable at par on 30th June 1987. Interest payable on the 30th June and 31st December each year. A Sinking Fund to commence not later than the 30th June, 1979.



STATEMENT OF PUBLIC DEBT AS AT 31ST DECEMBER, 1977

Statement 10 (Cont'd)

Description	Authority	Amount Outstanding	Sinking Fund		Remarks
			Ledger Value	Mean Market Value	
7% Debentures 24th Issue	11 of 1973	5,594,450.00	—	—	Issued on the 30th September, 1977 and redeemable at par on the 30th September, 1987. Interest payable on the 31st March and 30th September each year. A Sinking Fund to commence not later than 31st January, 1980.
7% Debentures 25th Issue	— do —	5,004,700.00	—	—	Issued on the 29th October, 1977 and redeemable at par on the 29th October, 1987. Interest payable on the 29th April and October each year. A Sinking Fund to commence not later than 31st January, 1980.
6¾% Debentures 26th Issue	— do —	3,931,100.00	—	—	Issued on the 1st November 1977 and redeemable at par on the 1st November, 1982. Interest payable on the 1st November and May each year. A Sinking Fund to commence not later than 1st November, 1979.
7% Debentures 27th Issue	— do —	7,379,500.00	—	—	Issued on the 28th December, 1977 and redeemable at par on the 28th December 1987. Interest payable on the 28th June and December each year. A Sinking Fund to commence not later than 31st January, 1980.
Total Unfunded Debt		200,982,550.00	44,611,467.38	44,964,891.29	

SUMMARY OF INTERNAL AND EXTERNAL LOANS AS AT 1977-12-31

Statement 10 (Cont'd)

(a) Unfunded Debt Loans	Total Amount of Loans Received	Total Amount of Loans Repaid	Total Amount Outstanding
	\$	\$	\$
External	872,024,652.84	122,786,918.02	749,247,734.82
Internal	81,751,677.25	23,457,240.28	58,294,437.00
Total	953,816,330.12	146,244,158.30	812,572,171.82

  

(b) Funded Debt Loans	Total Amount Outstanding	Ledger Value	Market Value
	External	27,363,489.00	19,486,134.09
Internal	200,962,550.00	44,517,427.38	44,904,891.29
Total	228,326,039.00	64,003,561.47	63,327,918.82

  

(c) Short-Term Borrowings Loans	TOTAL AMOUNT OUTSTANDING		
	Internal	External	Total
Treasury Bills	581,775,467.00	Nil	581,775,467.00
Joint Consolidated Fund	Nil	Nil	Nil
Bank Overdraft	4,827,439.00	Nil	4,827,439.00
Total	586,602,906.00	Nil	586,602,906.00

TOTAL OF (a), (b) and (c)

Statement 10 (Cont'd)

Loans	AMOUNT OUTSTANDING		
	Internal	External	Total
(a) Unfunded Debt	68,324,257.00	749,247,734.82	812,572,171.82
(b) Financed Debt	200,982,550.00	27,888,489.00	228,846,039.00
	Sub-Total	776,611,223.82	1,040,918,210.82
(c) Short-Term Borrowings	580,802,906.00	—	580,802,906.00
		776,611,223.82	1,627,521,116.82

SUMMARY OF EXTERNAL LOANS

Foreign Currency	Amount	Guyana Dollar Equivalent
1. Amount U/S and payable in U.S. Dollars	US\$ 197,216,196.44	508,883,318.09
2. Amount U/S and payable in Canadian Dollars	C\$ 24,832,945.13	34,818,931.52
3. Amount U/S and payable in Pounds Sterling	£ 45,346,616.81	220,320,397.58
4. Amount U/S and payable in French Francs	FF 1,744,480.00	925,473.27
5. Amount U/S and payable in Guyana Dollars		17,458,083.96
	Amount payable in Guyana Dollars	G\$ 776,611,223.82

Rates of Exchange

U.S.	=	G\$1.8800
U.S.	=	G\$2.5300
C\$	=	G\$2.3293
FF	=	G\$0.541980

F. O. D'Orricles  
Accountant General

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement II

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
1. Loans to Municipalities								
Mayor & Town Council Georgetown Sewerage	2,500,079.84	406,627.93	-	406,627.93	-	-	-	406,627.93
Mayor and Town Council - Georgetown	853,250.00	132,498.85	-	132,498.85	-	-	-	132,498.85
Mayor and Town Council - New Amsterdham - Improvement of Water Supply	93,612.00	71,732.68	-	71,732.68	5,878.21	-	5,878.21	65,854.47
Mayor and Town Council - New Amsterdham - Extension of Pure Water Supply	419,067.08	419,067.08	-	419,067.08	-	-	-	419,067.08
Total Under Head 1	18,866,008.92	1,029,926.54	-	1,029,926.54	5,878.21	-	5,878.21	1,024,048.33
2. Public Institutions								
Loans to Hindu Religious Society Y.M.C.A. New Amsterdham	85,180.00	85,180.00	-	85,180.00	-	-	-	85,180.00
Co-op Training Institute	5,300.00	5,300.00	-	5,300.00	-	-	-	5,300.00
	6,000.00	6,000.00	-	6,000.00	-	-	-	6,000.00
Total Under Head 2	96,480.00	96,480.00	-	96,480.00	-	-	-	96,480.00

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS — 1977

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
3. Public Corporation and Boards								
Drainage and Irrigation Board — Mosquito Hall	35,000.00	7,294.80	—	7,294.80	—	—	—	7,294.80
East Demerara Water Conservancy Land of Canan Stove	270,555.84	182,021.23	—	182,021.23	18,873.45	—	18,873.45	163,147.78
Guyana Marketing Corporation	1,102,108.00	1,102,108.00*	—	1,102,108.00	—	—	—	1,102,108.00
Ministry of Economic Development for Guyana Marketing Corporation	310,400.00	400.00	—	400.00	—	—	—	400.00
Government Produce Depot — Georgetown	42,000.00	42,000.00	—	42,000.00	—	—	—	42,000.00
Government Produce — New Amsterdam	5,000.00	5,000.00	—	5,000.00	—	—	—	5,000.00
Government Food Processing	75,000.00	75,000.00	—	75,000.00	—	—	—	75,000.00
Ham and Bacon Factory	25,000.00	25,000.00	—	25,000.00	—	—	—	25,000.00
Milk Pasteurisation Plant	20,000.00	20,000.00	—	20,000.00	—	—	—	20,000.00
Guyana Rice Corporation	2,927,280.94	2,927,280.94	—	2,927,280.94	—	—	—	2,927,280.94
Guyana Airways Corporation	980,000.00	980,000.00	—	980,000.00	—	—	—	980,000.00
Guyana Mortgage Finance Bank for Guyana Credit Corporation	16,013,028.67	12,839,356.00	—	12,839,356.00	—	—	—	12,839,356.00

## STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

## Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
3. Guyana Electricity Corporation	9,901,157.67	9,901,157.67	-	9,901,157.67	-	-	-	9,901,157.67
Guyana Development Corporation	70,000.00	70,000.00	-	70,000.00	-	-	-	70,000.00
Guyana Farmers Development Corporation Ltd.	185,125.00	185,125.00	-	185,125.00	-	-	-	185,125.00
Total Under Head 3	31,911,656.12	28,330,618.03	-	28,330,618.03	18,873.45	-	18,873.45	28,311,744.78
5.4. Other Statutory Bodies								
Central Housing & Planning Authority - Rural Housing Department in Essequibo	87,108.84	5,660.34	-	5,660.34	-	-	-	5,660.34
Loans to Pomeroon Farmers Fisheries Development Loan	4,721.48	3,087.53	-	3,087.53	-	-	-	3,087.53
Rice Growers and Food Production Loan	17,857.32	37.07	-	37.07	-	-	-	37.07
Loans for Construction of Houses for Settlers at Cane Grove Vengencegen Land Settlement	1,735,211.43	208,784.42	-	208,784.42	-	-	-	208,784.42
Proprietor - Plantation Elizabeth Ann Block III Cattle Pastures	116,810.27	50,865.08	-	50,865.08	-	-	-	50,865.08
Block III Cattle Pastures	6,439.67	6,199.67	-	6,199.67	-	-	-	6,199.67
Loans to Domestics for Canada	96,535.71	96,535.71	-	96,535.71	-	-	-	96,535.71
	24,978.50	2,087.53	-	2,087.53	-	-	-	2,087.53

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement II (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
4. Recruitment of Farm Workers	12,735.48	1,830.46	—	1,830.46	—	—	—	1,830.46
Mora Settlers — Purchase of Pura: Grain Paddi	1,250.00	247.18	—	247.18	—	—	—	247.18
Transport and Harbours Dept.	430,000.00	430,000.00	—	430,000.00	—	—	—	430,000.00
Guyana Match Company Ltd.	130,990.00	16,590.00	—	16,590.00	16,590.00	—	16,590.00	—
<b>Total Under Head 4</b>	<b>2,675,701.13</b>	<b>821,925.99</b>	<b>—</b>	<b>821,925.99</b>	<b>16,590.00</b>	<b>—</b>	<b>16,590.00</b>	<b>805,335.99</b>
5. Other Loans and Advances								
Officers (1)	480,000.00	100,264.00	—	100,264.00	—	—	—	100,264.00
Housing Loans to Public Officers (2)	300,000.00	300,000.00	—	300,000.00	—	—	—	300,000.00
<b>Total Under Head 5</b>	<b>780,000.00</b>	<b>400,264.00</b>	<b>—</b>	<b>400,264.00</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>400,264.00</b>
8. Loans to Students								
(a) University Students	—	487,364.11	77,604.08	515,598.19	25,840.62	70,094.04	95,424.63	420,163.53
(b) Teachers	—	32,370.08	656,353.74	688,723.82	4,400.00	654,353.74	658,753.74	29,970.08
<b>Total Under Head 8</b>	<b>—</b>	<b>470,364.19</b>	<b>633,957.82</b>	<b>1,204,322.01</b>	<b>29,740.62</b>	<b>724,447.78</b>	<b>754,188.40</b>	<b>450,133.61</b>
9. Loans for Motor Vehicles								
Hire Purchase	678,149.86	284,187.84	—	284,187.84	116,015.77	—	116,015.77	168,172.07
10. Loans to Miners Scheme								
	—	112,493.80	—	112,493.80	32.00	—	1,379.50	111,114.30
<b>Total Under Head 10</b>	<b>—</b>	<b>112,493.80</b>	<b>—</b>	<b>112,493.80</b>	<b>32.00</b>	<b>—</b>	<b>1,379.50</b>	<b>111,114.30</b>

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS -- 1977

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
<b>11. Loans to Remigrated Officers</b>	—	688,285.68	729.80	689,015.48	8,229.80	—	8,229.80	680,785.68
<b>Total Under Head 11</b>	—	688,285.68	729.80	689,015.48	8,229.80	—	8,229.80	680,785.68
<b>6. Local Authorities</b>								
Improvement of Drainage and Irrigation Bloomfield/Whim	49,723.18	22,491.27	—	22,491.27	—	—	—	22,491.27
Letter Kenny/Bloomfield	3,846.13	1,252.73	—	1,252.73	—	—	—	1,252.73
Whim	841.32	301.26	—	301.26	—	—	—	301.26
Bloomfield	2,000.00	1,000.00	—	1,000.00	—	—	—	1,000.00
Adventure	1,950.00	195.00	—	195.00	—	—	—	195.00
Suddle	1,804.00	360.80	—	360.80	—	—	—	360.80
Suddle	2,705.00	59.51	—	59.51	—	—	—	59.51
Bartica	12,000.00	3,600.00	—	3,600.00	—	—	—	3,600.00
Bartica L.A.	63,562.90	58,837.32	—	58,837.32	—	—	—	58,837.32
Bel Air, West Coast Berbice	10,500.00	3,702.05	—	3,702.05	—	—	—	3,702.05
Bel Air Woodlands	39,000.00	38,000.00	—	38,000.00	—	—	—	38,000.00
Bel Air Woodlands	43,200.00	43,200.00	—	43,200.00	3,186.00	—	3,186.00	40,014.00
Retarverwagging, Triumph.	30,000.00	28,000.00	—	28,000.00	—	—	—	28,000.00
Retarverwagging, Triumph	7,467.03	7,467.03	—	7,467.03	—	—	—	7,467.03
Best Klien Ponderoyen	37,000.00	33,842.22	—	33,842.22	3,435.48	—	3,435.48	30,406.74
Reconditioning of North Klien/Ponderoyen Drainage Improvement Wks.	39,569.54	22,390.66	—	22,390.66	—	—	—	22,390.66
North Klien	48,655.07	47,462.21	—	47,462.21	—	—	—	47,462.21
Ponderoyen	822.89	165.21	—	165.21	—	—	—	165.21
Ponderoyen	72,000.00	15,420.88	—	15,420.88	11,645.28	—	11,645.28	3,775.60
Buxton	5,000.00	5,000.00	—	5,000.00	—	—	—	5,000.00
Clonbrook	3,000.00	1,200.00	—	1,200.00	—	—	—	1,200.00
Mahaica/Unity	7,950.00	2,355.00	—	2,355.00	397.50	—	397.50	1,987.50
Craig/Galedonia								



STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement II (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
Crnig	24,100.00	24,100.00	-	24,100.00	-	-	-	24,100.00
Bagoztown	1,652.09	330.40	-	330.40	-	-	-	330.40
Nos. 52-56 Berbice	8,987.73	8,987.73	-	8,987.73	-	-	-	8,987.73
Limlair	540.19	540.19	-	540.19	-	-	-	540.19
No. 51 Good Hope	4,820.00	4,820.00	-	4,820.00	-	-	-	4,820.00
Louisiana Phoenix	1,524.21	914.52	-	914.52	-	-	-	914.52
Rsequibo Islands -								
Leguan Central	1,622.96	1,298.36	-	1,298.36	-	-	-	1,298.36
Leguan	47,254.37	38,649.37	-	38,649.37	7,360.00	-	7,260.00	31,389.37
Fyrish	30,008.58	30,008.58	-	30,008.58	-	-	-	30,008.58
Gibraltar	1,886.78	632.84	-	632.84	-	-	-	632.84
Fyrish	2,083.60	47.27	-	47.27	-	-	-	47.27
Fyrish (Drainage & Irrigation)	7,886.50	6,170.52	-	6,170.52	-	-	-	6,170.52
Good Intent Sisters	6,450.00	1.29	-	1.29	-	-	-	1.29
Hopetown	9,600.00	2,880.00	-	2,880.00	-	-	-	2,880.00
Hopetown	4,000.00	1,714.28	-	1,714.28	-	-	-	1,714.28
Naarstigheid Union	75,000.00	75,000.00	-	75,000.00	-	-	-	75,000.00
Good Hope/Ponona	45,200.00	45,200.00	-	45,200.00	-	-	-	45,200.00
Kingelly	12,974.67	3,418.67	-	3,418.67	-	-	-	3,418.67
Tempe/Seafield	12,657.63	12,657.63	-	12,657.63	-	-	-	12,657.63
Kitty and Alexander Village	13,000.00	276.20	-	276.20	-	-	-	276.20
Lodge	80,322.09	6,529.37	-	6,529.37	-	-	-	6,529.37
Kitty and Alexander Village	5,000.00	1,469.31	-	1,469.31	-	-	-	1,469.31
Newtown	19,000.00	7,600.00	-	7,600.00	-	-	-	7,600.00
Agricola	3,665.52	2,199.30	-	2,199.30	-	-	-	2,199.30
Peters Hall	1,052.77	301.27	-	301.27	-	-	-	301.27
Lancaster/Manchester	19,598.60	16,658.81	-	16,658.81	-	-	-	16,658.81
Ulverslton/Alness/								
Salton	1,383.33	616.75	-	616.75	-	-	-	616.75
Limlair	8,700.00	5,658.85	-	5,658.85	-	-	-	5,658.85
Nurney Kildonan	274.96	110.17	-	110.17	-	-	-	110.17
Lot 27	6,000.00	399.45	-	399.45	-	-	-	399.45
Bush Lot Adventure	5,500.00	2,482.00	-	2,482.00	-	-	-	2,482.00
Friendship Berbice	307.74	181.66	-	181.66	-	-	-	181.66
Lot 27	1,082.70	387.64	-	387.64	-	-	-	387.64

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement II (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
Lots 52-56 Berbice	6,000.00	35.00	-	35.00	-	-	-	35.00
Nos. 47-48 Berbice	2,019.23	268.20	-	268.20	-	-	-	268.20
Good Hope No. 51	2,500.00	2,098.90	8,000.00	10,098.90	-	-	-	10,098.90
Nos. 78-79	13,850.00	2,978.50	-	2,978.50	-	-	-	2,978.50
Maharony (Central)	20,700.00	7,246.16	-	7,246.16	-	-	-	7,246.16
Morawhanna/Mabaruma/Mosocoro	8,967.00	1,217.98	-	1,217.98	-	-	-	1,217.98
Plaisance/Industry	53,533.00	9,944.49	-	9,944.49	3,092.33	-	3,092.33	6,852.16
Sparendam/Plaisance	10,923.31	7,646.31	-	7,646.31	-	-	-	7,646.31
Good Hope	4,800.00	633.34	-	633.34	-	-	-	633.34
Queenstown	34,407.99	34,407.99	-	34,407.99	400.00	-	400.00	34,007.99
Rose Hall	35,000.00	11,573.14	-	11,573.14	-	-	-	11,573.14
Rose Hall - Drainage System	68,500.00	54,800.02	-	54,800.02	-	-	-	54,800.02
Rose Hall - Berbice	4,060.48	444.38	-	444.38	-	-	-	444.38
Cotton Tree/Georgetown	1,106.41	1,061.51	-	1,061.51	-	-	-	1,061.51
D'Edward	688.08	424.35	-	424.35	-	-	-	424.35
D'Edward	6,000.00	4,800.00	-	4,800.00	-	-	-	4,800.00
Resignol	5,500.00	3,000.00	-	3,000.00	-	-	-	3,000.00
La Retriate Village District	17,873.00	12,423.30	-	12,423.30	-	-	-	12,423.30
Bushlot, West Coast	9,268.00	6,468.00	-	6,468.00	-	-	-	6,468.00
Berbice	11,880.00	11,880.00	34,000.00	45,880.00	2,000.00	-	2,000.00	43,880.00
Woodley Park/Bath	20,153.76	18,495.48	-	18,495.48	4,400.00	-	4,400.00	14,095.48
Cumberland	14,018.00	12,518.00	-	12,518.00	-	-	-	12,518.00
Golden Grove	5,945.48	3,589.30	-	3,589.30	-	-	-	3,589.30
La Grange	368.97	73.76	-	73.76	-	-	-	73.76
Ragotville	5,062.82	2,765.72	-	2,765.72	-	-	-	2,765.72
Nos. 67-74 Berbice	21,949.29	21,949.29	-	21,949.29	-	-	-	21,949.29
Nos. 57-66 Berbice	70,027.24	70,027.24	-	70,027.24	-	-	-	70,027.24
Reconstruction of Seawall Shnice	1,508.40	1,185.43	-	1,185.43	-	-	-	1,185.43
Nos. 58-59	25,677.85	13,692.15	-	13,692.15	-	-	-	13,692.15
Resignol								
Temporary loans to Local Authorities								

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement II (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount written off during 1977	Total	Balance Outstanding at 31.12.77
Improvement and Drainage Block III Corentyne	246,251.05	88,702.19	-	88,702.19	-	-	-	88,702.19
Wismac/Christianburg	13,987.15	13,987.15	-	13,987.15	-	-	-	13,987.15
Enmore/Hope	2,000.00	2,000.00	-	2,000.00	-	-	-	2,000.00
Nouvelle Flandres	52,107.00	52,107.00	-	52,107.00	6,951.00	-	5,951.00	46,156.00
La Jalousie	29,894.20	29,894.20	-	29,894.20	-	-	-	29,894.20
La Reconnaissance/ Mon Repus	33,876.33	33,876.33	-	33,876.33	-	-	-	33,876.33
Den Amstel Fellowship	84,771.71	78,771.71	6,000.00	84,771.71	-	-	-	84,771.71
Blankenburg/Hague	5,000.00	330.99	-	330.99	-	-	-	330.99
Maharony (West)	40,500.00	8,700.00	-	8,700.00	8,107.00	-	8,107.00	593.00
Three Friends/ Walton Hall	5,000.00	2,000.00	10,000.00	12,000.00	280.00	-	290.00	12,710.00
Gelderland/ Blairmont	14,000.00	11,292.15	-	11,292.15	-	-	-	11,292.15
Stanleytown	4,835.12	969.46	-	969.46	-	-	-	969.46
Unity/Lancaster	17,000.00	6,115.82	-	6,115.82	-	-	-	6,115.82
D.C. East Demerara (Foullis/Burton)	25,000.00	22,500.00	-	22,500.00	-	-	-	22,500.00
D.C. East Demerara (East Maharony)	15,000.00	10,000.00	7,400.00	17,400.00	-	-	-	17,400.00
D.C. West Demerara (Toewijg/Palantia)	16,000.00	16,000.00	-	16,000.00	-	-	-	16,000.00
Bush Lot/Adventure	72,500.00	72,500.00	15,000.00	87,500.00	7,924.00	-	7,924.00	79,576.00
Corriverton Town Council	18,000.00	12,000.00	-	12,000.00	6,000.00	-	6,000.00	6,000.00
Upper Corentyne	20,000.00	10,447.00	30,600.00	41,047.00	8,000.00	-	8,000.00	33,047.00
Mocha Arcadia	46,400.00	46,400.00	-	46,400.00	-	-	-	46,400.00
Wakenaar District Council	24,000.00	24,000.00	-	24,000.00	-	-	-	24,000.00
Parika Salem	600.00	600.00	-	600.00	600.00	-	600.00	Nil
Rising Sun/ Eldorado	700.00	700.00	5,000.00	5,700.00	-	-	-	5,700.00
Rising Sun/ Eldorado								

## STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement II (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
Hogslye/Lancaster D. Council	3,177.00	2,777.00	—	2,777.00	—	—	—	2,777.00
Riverstown Annandale	35,000.00	20,000.00	—	20,000.00	—	—	—	20,000.00
Ilersstalling/Grove	27,300.00	15,600.00	—	15,600.00	—	—	—	15,600.00
Craig/Caledonia	38,470.00	37,278.50	—	37,278.50	8,617.50	—	9,617.50	27,861.00
Coverden/Soesyke	31,907.20	30,543.80	—	30,543.80	3,312.84	—	3,312.84	27,230.97
Town Clerk, New Amsterdam	60,800.00	60,800.00	—	60,800.00	—	—	—	60,800.00
Town Council, Rose Hall	17,810.00	17,810.00	—	17,810.00	—	—	—	17,810.00
Crabwood Creek Village District	5,000.00	5,000.00	—	5,000.00	1,000.00	—	1,000.00	4,000.00
Sisters Village Dist.	44,639.00	44,639.00	—	44,639.00	—	—	—	44,639.00
John Port Mount	31,944.00	31,944.00	—	31,944.00	10,000.00	—	10,000.00	21,944.00
Dartmouth	40,000.00	31,942.82	—	31,942.82	—	—	—	31,942.82
Linden Town Council	87,000.00	87,000.00	—	87,000.00	—	—	—	87,000.00
D.C. East Berbice	39,000.00	39,000.00	—	39,000.00	—	—	—	39,000.00
Rose Hall	—	—	—	—	—	—	—	—
D.C. East Demerara	4,000.00	4,000.00	—	4,000.00	3,900.00	—	3,900.00	100.00
Ilersstalling/Grove	—	—	—	—	—	—	—	—
D.A.O. West Dem.	50,000.00	50,000.00	—	50,000.00	11,000.00	—	11,000.00	39,000.00
Canal Polder	—	—	—	—	—	—	—	—
D.A.O. West Dem.	7,396.00	7,396.00	—	7,396.00	5,704.66	—	5,704.66	1,691.34
Klien Pouderoeyen	—	—	—	—	—	—	—	—
	2,728,535.30	1,979,748.64	116,000.00	2,096,748.64	131,095.84	—	131,095.84	1,964,652.80
<b>7. Co-op Societies</b>								
Parika Pig Rearers Co-op Society Ltd.	4,000.00	4,000.00	—	4,000.00	—	—	—	4,000.00
Essequibo Pig Rearers Co-op Association Ltd.	4,500.00	4,500.00	—	4,500.00	—	—	—	4,500.00
Printing & Publishing Works Co-op Society Limited	16,500.00	16,500.00	—	16,500.00	—	—	—	16,500.00
Aliki Chartered Co-op Land Society Ltd.	10,000.00	10,000.00	—	10,000.00	—	—	—	10,000.00

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
Lesbikuri Rice Mill Co-op Land Society Limited	56,148.37	56,148.37	-	56,148.37	-	-	-	56,148.37
Mibicuti Rice Mill Co-op Soc. Ltd.	89,942.82	89,942.82	-	89,942.82	-	-	-	89,942.82
Johanna/Yakusari Rice Mill Co-op Society Limited	60,340.62	60,340.62	-	60,340.62	-	-	-	60,340.62
Hyde Park Pig Rearing Co-op Society Limited	5,000.00	5,000.00	-	5,000.00	-	-	-	5,000.00
Pine Star Transport Co-op Society Ltd.	5,700.00	5,700.00	-	5,700.00	-	-	-	5,700.00
Garment Manufacturers Co-op Society Limited	8,625.00	8,625.00	-	8,625.00	-	-	-	8,625.00
Akara Transport Co-op Service Ltd.	6,000.00	6,000.00	-	6,000.00	-	-	-	6,000.00
Joppa Farm Pig Rearing Co-op Society Ltd.	2,360.00	2,360.00	-	2,360.00	-	-	-	2,360.00
Supply/La Bonne Mere Producers Co-op Society Ltd.	2,915.00	2,915.00	-	2,915.00	-	-	-	2,915.00
Cane Grove Rice Mill Co-op Soc. Ltd.	3,600.00	3,600.00	-	3,600.00	-	-	-	3,600.00
Georgetown Taxi Co-op Ltd.	5,272.00	5,272.00	-	5,272.00	-	-	-	5,272.00
Guyana Garment Factory Co-op Society Ltd.	4,000.00	4,000.00	-	4,000.00	-	-	-	4,000.00
Organisers Co-op Society Ltd.	550.00	550.00	-	550.00	-	-	-	550.00
Construction Co-op Society Limited (Guy. Wholesale)	15,000.00	15,000.00	-	15,000.00	-	-	-	15,000.00
Guyana Co-op Credit Society Limited (Guyana Wholesale)								

## STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement 11 (Cont'd.)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balances Outstanding at 31.12.77
Guyana Co-op Credit Society Ltd., (Guy. Wholesale Soc.)	50,000.00	50,000.00	-	50,000.00	-	-	-	50,000.00
Guyana Co-op Credit Society Ltd., (Guy. Wholesale Soc.)	7,500.00	7,500.00	-	7,500.00	-	-	-	7,500.00
Guyana Co-op Credit Society Ltd., (Guy. Wholesale Soc.)	28,490.80	28,490.80	-	28,490.80	-	-	-	28,490.80
Guyana Co-op Credit Society Ltd., (Guyana Wholesale Society)	31,226.04	31,226.04	-	31,226.04	-	-	-	31,226.04
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	82,744.92	82,744.92	-	82,744.92	-	-	-	82,744.92
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	19,000.00	19,000.00	-	19,000.00	-	-	-	19,000.00
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	56,511.24	56,511.24	-	56,511.24	-	-	-	56,511.24
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	17,901.63	17,901.63	-	17,901.63	-	-	-	17,901.63
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	32,945.69	32,945.69	-	32,945.69	-	-	-	32,945.69
Guyana Co-op Credit Society Ltd. (Guyana Garment Society)	6,500.00	6,500.00	-	6,500.00	-	-	-	6,500.00
Guyana Co-op Credit Society Ltd. (Guyana Garment Society)	8,000.00	8,000.00	-	8,000.00	-	-	-	8,000.00
Guyana Co-op Credit Society Ltd. (Mahatma Transport Soc.)	6,150.00	6,150.00	-	6,150.00	-	-	-	6,150.00
Guyana Co-op Credit Society Ltd. (Mahatma Transport Soc.)	5,000.00	5,000.00	-	5,000.00	-	-	-	5,000.00
Guyana Co-op Credit Society Ltd. (Guyana Wholesale Society)	250,000.00	250,000.00	-	250,000.00	-	-	-	250,000.00

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS — 1977

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
Guyana Co-op Credit Society (G.D.V. Poultry Farm)	10,000.00	10,000.00	—	10,000.00	—	—	—	10,000.00
Guyana Co-op Credit Society (Bel Air Fig Rarers Co-op)	28,000.00	28,000.00	—	28,000.00	—	—	—	28,000.00
Guyana Co-op Credit Society (Rising Sun Project Consumers Ltd.)	3,750.00	3,750.00	—	3,750.00	—	—	—	3,750.00
Guyana Co-op Credit Society (Huncho Co-op Group)	9,470.00	9,470.00	—	9,470.00	—	—	—	9,470.00
Guyana Co-op Credit Society (Airy Hall Consumers' Co-op)	3,500.00	3,500.00	—	3,500.00	—	—	—	3,500.00
Guyana Co-op Credit Society (Huncho Co-op Society Ltd.)	4,350.00	4,350.00	—	4,350.00	—	—	—	4,350.00
Guyana Co-op Credit Society (Honey Producers Co-op Society Ltd.)	3,000.00	3,000.00	—	3,000.00	—	—	—	3,000.00
Guyana Co-op Credit Society (E. Dem. Prod. Co-op Soc.)	20,000.00	20,000.00	—	20,000.00	—	—	—	20,000.00
Guyana Co-op Credit Society (Hubabu Co-op Society)	3,000.00	3,000.00	—	3,000.00	—	—	—	3,000.00
Guyana Co-op Credit Society (Huncho Co-op Society Ltd.)	629.29	629.29	—	629.29	—	—	—	629.29
Guyana Co-op Credit Society (Nat. Consumers' Co-op Society)	25,000.00	25,000.00	—	25,000.00	—	—	—	25,000.00



STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
Markenbunrg Co-op Housing Society	28,806.19	27,044.19	-	27,044.19	1,308.00	-	1,308.00	25,736.19
Guyana Co-op Credit Society for Hubebu Co-op	19,500.00	19,500.00	-	19,500.00	-	-	-	19,500.00
Guyana Co-op Credit Society (Landen Transport)	50,000.00	50,000.00	-	50,000.00	-	-	-	50,000.00
Guyana Co-op Credit Society (Grove Co-op)	20,000.00	20,000.00	-	20,000.00	-	-	-	20,000.00
Guyana Co-op Credit Society (Queensdown Pioneer)	80,000.00	80,000.00	-	80,000.00	-	-	-	80,000.00
Guyana Co-op Credit Society (Ma Restrate Marketing)	2,745.00	2,745.00	-	2,745.00	-	-	-	2,745.00
Guyana Co-op Credit Society (Lamron Agri. Co-op)	46,000.00	46,000.00	-	46,000.00	-	-	-	46,000.00
Guyana Co-op Credit Society (Kay's Co-op)	25,000.00	25,000.00	-	25,000.00	-	-	-	25,000.00
Guyana Co-op Credit Society for Guyana Consumers' Co-op	150,000.00	150,000.00	-	150,000.00	-	-	-	150,000.00
Guyana Co-op Credit Society for East Coast Producers Co-op	10,000.00	10,000.00	-	10,000.00	-	-	-	10,000.00
Guyana Co-op Credit Society for Ithaca Transport	25,000.00	25,000.00	-	25,000.00	-	-	-	25,000.00
Guyana Co-op Credit Society (Cane Farming Federation)	10,000.00	10,000.00	-	10,000.00	-	-	-	10,000.00



STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement 11 (Cont'd)

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
Guyana Co-op Credit Society (Claybrick Co-op Society)	30,000.00	30,000.00	-	30,000.00	-	-	-	30,000.00
Guyana Co-op Credit Society for Blairmont Multiplying Swine Co-op Soc.)	10,000.00	10,000.00	-	10,000.00	-	-	-	10,000.00
Guyana Co-op Credit Society	25,280.00	25,280.00	-	25,280.00	-	-	-	25,280.00
Guyana Co-op Credit Society	10,224.00	10,224.00	-	10,224.00	-	-	-	10,224.00
Guyana Co-op Credit Society	185,000.00	185,000.00	-	185,000.00	-	-	-	185,000.00
Guyana Co-op Credit Society	600,000.00	600,000.00	-	600,000.00	-	-	-	600,000.00
Guyana Co-op Credit Society	176,304.00	176,304.00	-	176,304.00	-	-	-	176,304.00
Guyana Co-op Credit Society	165,000.00	165,000.00	-	165,000.00	-	-	-	165,000.00
Guyana Co-op Credit Society	25,000.00	25,000.00	-	25,000.00	-	-	-	25,000.00
Guyana Co-op Credit Society	7,000.00	7,000.00	-	7,000.00	-	-	-	7,000.00
Guyana Co-op Credit Society	15,000.00	15,000.00	-	15,000.00	-	-	-	15,000.00
Guyana Co-op Credit Society			147,000.00	147,000.00	-	-	-	147,000.00
	2,898,982.61	2,697,220.61	147,000.00	2,844,220.61	1,308.00	-	1,308.00	2,842,912.61

STATEMENT OF LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUNDS - 1977

Statement 11 (Cont'd)

SUMMARY TOTAL 1977

Loans made to	Loans made	Amount Outstanding at 1.1.77	Loans made during 1977	Total	Amount Repaid during 1977	Amount Written off during 1977	Total	Balance Outstanding at 31.12.77
1. Loans to Municipalities	13,866,008.92	1,029,926.54	-	1,029,926.54	5,878.21	-	5,878.21	1,024,048.33
2. Loans to Public Institution	96,480.00	96,480.00	-	96,480.00	-	-	-	96,480.00
3. Loans to Public Corporation and Boards	31,911,656.12	28,380,618.03	-	28,380,618.03	18,873.45	-	18,873.45	26,911,744.58
4. Loans to other Statutory Bodies	2,675,701.13	821,925.99	-	821,925.99	16,590.00	-	16,590.00	805,335.99
5. Other Loans and Advances	780,000.00	400,264.00	-	400,264.00	-	-	-	400,264.00
6. Loans to Local Authorities	2,728,535.30	1,979,748.64	116,000.00	2,095,748.64	131,086.84	-	131,086.84	1,964,662.80
7. Loans to Co-op Societies	2,698,982.61	2,697,220.61	147,000.00	2,844,220.61	1,208.00	-	1,208.00	2,843,012.61
8. Loans to Students (a) Universities (b) Teachers		437,994.11	77,604.08	515,598.19	25,240.82	70,094.04	95,434.86	420,163.33
9. Loans to Motor Vehicles Hire Purchase	678,149.88	32,870.08	656,358.74	689,228.82	4,400.00	554,859.74	658,758.74	29,970.08
10. Loans to Miners Scheme		284,187.84	-	284,187.84	116,015.77	-	116,015.77	168,172.07
11. Loans to Homi-grated Officers		112,493.80	-	112,493.80	1,379.50	-	1,379.50	111,114.30
TOTAL	55,435,513.94	36,911,516.29	997,667.62	37,909,202.94	329,111.19	724,447.78	1,058,566.97	36,856,643.97

V. O. D'Urrelias  
Accountant General

**STATEMENT OF LOANS OR CREDITS  
GUARANTEED BY THE GOVERNMENT OF GUYANA AS AT 31.12.77**

*Statement 12*

Corporation	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 31.12.77
1. Guyana Sugar Corporation	Tennant Guaranteed Ltd.	Public Corp. & Co. Act 1971	US\$ 2,125,000.00	G\$ 3,100,000.00
2. Guyana Sugar Corporation	Citizen & Southern International Bank of U.S.A.	Public Corp. & Co. Act 1971	740,491.00	1,800,000.00
3. Guyana Sugar Corporation	Chase Manhattan Bank International	Public Corp. & Co. Act 1971	544,000.00	1,200,000.00
4. Guyana Sugar Corporation	Royal Bank of Canada	Public Corp. & Co. Act 1971	9,530,000.00	21,452,000.00
5. Guyana Electricity Corporation	Barclays Bank International	Public Corp. & Co. Act 1971	G\$ 12,700,000.00	11,200,000.00
6. Guyana Distilleries Limited	Barclays Bank International	Public Corp. & Co. Act 1971	US\$ 460,000.00	590,157.00
7. Guyana Distilleries Limited	Royal Bank of Canada	Public Corp. & Co. Act 1971	G\$ 3,000,000.00	3,000,000.00
8. Guyana Marketing Corporation	Royal Bank of Canada	Public Corp. & Co. Act 1971	2,000,000.00	2,000,000.00
9. Guyana Oil Company Limited	Barclays Bank International	Public Corp. & Co. Act 1971	2,000,000.00	1,756,787.00
10. Bauxite Industry Development Co.	Royal Bank of Canada	Public Corp. & Co. Act 1971	US\$ 1,000,000.00	2,585,900.00
11. Bauxite Industry Development Co.	Royal Bank of Canada	Public Corp. & Co. Act 1971	1,500,000.00	3,848,850.00
12. Bauxite Industry Development Co.	Royal Bank of Canada	Public Corp. & Co. Act 1971	2,500,000.00	6,414,750.00
13. Guyana Bauxite Company	Ludgicheemie U.M.D. Hutfentechmik GMBH	Public Corp. & Co. Act 1971	DM14,200,000.00	17,096,800.00
14. Guyana Liquor Corporation	Royal Bank of Canada	Public Corp. & Co. Act 1971	US\$ 900,000.00	2,309,310.00
15. Diamond Liquor Limited	Barclays Bank International	Public Corp. & Co. Act 1971	G\$ 920,000.00	417,044.00
16. Guyana Agri. Products Corp.	Guyana National Co-op Bank	Public Corp. & Co. Act 1971	300,000.00	279,603.38
17. Guyana Telecoms. Corporation	Royal Bank of Canada	Public Corp. & Co. Act 1971	3,000,000.00	2,000,000.00
18. Guyana Telecoms. Corporation	Midland Bank	Public Corp. & Co. Act 1971	£ 3,225,785.64 £ 1,704,252.00	67,669,134.00
19. Guyana Telecoms. Corporation	Royal Bank of Canada	Public Corp. & Co. Act 1971	C 613,871.56	857,934.67
20. Guyana Telecoms. Corporation	Export Development Corporation & Royal Bank of Canada	Public Corp. & Co. Act 1971	US\$ 1,187,950.00	3,048,160.90
21. Guyana Telecoms. Corporation	Royal Bank of Canada	Public Corp. & Co. Act 1971	1,312,050.00	3,366,589.09
22. Guyana Telecoms. Corporation	Royal Bank of Canada	Public Corp. & Co. Act 1971	G\$ 5,250,000.00	5,250,000.00
23. Guyana Agri. Co-op Development Bank & Guyana Agri. Co-op Development Bank	Royal Bank of Canada	Public Corp. & Co. Act 1971	US\$ 3,000,000.00	7,697,700.00
24. Guyana Pharmaceutical Corp.	Royal Bank of Canada	Public Corp. & Co. Act 1971	D 3,225,000.00	1,940,160.00
25. Guyana Pharmaceutical Corp.	Royal Bank of Canada	Public Corp. & Co. Act 1971	US\$ 8,000,000.00	7,697,700.00
	Royal Bank of Canada	Public Corp. & Co. Act 1971	G\$ 1,000,000.00	1,000,000.00

STATEMENT OF LOANS OR CREDITS  
GUARANTEED BY THE GOVERNMENT OF GUYANA AS AT 31.12.77

*Statement 12 (Cont'd)*

Corporation	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 31.12.77
26. Guyana Nicholas Limited	Guyana National Co-op Bank	Public Corp. & Co. Act. 1971	350,000.00	131,475.00
27. Guyana Co-op Mortgage Finance Bank	New Building Society Limited	Public Corp. & Co. Act 1971	2,000,000.00	2,000,000.00
28. Guyana Gajraj Limited	Barelays Bank International	Public Corp. & Co. Act 1971	400,000.00	141,867.00
29. Guyana Gajraj Limited	Royal Bank of Canada	Public Corp. & Co. Act 1971	G\$ 1,575,000.00	G\$ 1,638,288.99
30. Guyana Timbers Limited	Barelays Bank International	Public Corp. & Co. Act 1971	1,500,000.00	950,000.00
31. Guyana Timbers Limited	Guyana National Co-op Bank	Public Corp. & Co. Act 1971	1,200,000.00	1,771,369.30
32. Guyana Wrefords Limited	Royal Bank of Canada	Public Corp. & Co. Act 1971	625,000.00	625,000.00
33. Guyana National Engineering Corp.	Royal Bank of Canada	Public Corp. & Co. Act 1971	3,000,000.00	3,000,000.00
34. Guyana National Engineering Corp.	Royal Bank of Canada	Public Corp. & Co. Act 1971	US\$ 2,500,000.00	5,414,750.00
35. Guyana National Newspapers Ltd.	Royal Bank of Canada	Public Corp. & Co. Act 1971	G\$ 250,000.00	204,707.92
36. Guyana Stock-feeds Limited	Royal Bank of Canada	Public Corp. & Co. Act 1971	2,200,000.00	2,200,000.00
37. Guyana Stock-feeds Limited	Royal Bank of Canada	Public Corp. & Co. Act 1971	US\$ 2,850,000.00	7,312,815.00
38. Small Industries Corporation	Chase Manhattan Bank	Public Corp. & Co. Act 1971	G\$ 233,000.00	233,000.00
39. Small Industries Corporation	Caribbean Development Bank	Public Corp. & Co. Act 1971	US\$ 980,390.00	2,515,582.70
Small Industries Corporation	Caribbean Development Bank	Public Corp. & Co. Act 1971	Bot. 4,200,980.00	2,527,309.56
40. Guyana Printers Limited	Colonial Life Insurance Company	Public Corp. & Co. Act 1971	G\$ 300,000.00	300,000.00
41. Guyana Printers Limited	Guyana National Co-op Bank	Public Corp. & Co. Act 1971	500,000.00	373,189.65
42. Guyana Transport Services Limited	Guyana National Co-op Bank	Public Corp. & Co. Act 1971	500,000.00	354,405.10
43. Guyana Transport Services Ltd.	Royal Bank of Canada	Public Corp. & Co. Act 1971	800,000.00	800,000.00
44. Guyana National Trading Corp.	Royal Bank of Canada	Public Corp. & Co. Act 1971	3,000,000.00	3,000,000.00
45. Guyana National Trading Corp.	Royal Bank of Canada	Public Corp. & Co. Act 1971	US\$ 1,600,000.00	4,105,440.00
46. Guyana National Trading Corp.	Lloyds Bank Limited	Public Corp. & Co. Act 1971	3,000,000.00	6,722,000.00
47. Wash Clothes Co-op Society	Guyana Agriculture Development Bank	Public Corp. & Co. Act 1971	G\$ 237,770.00	237,770.00
48. Rice Farmers Co-op Society	Guyana Agriculture Development Bank	Public Corp. & Co. Act 1971	54,849.00	54,849.00
49. Union Starlight Co-op Society	Guyana Agriculture Development Bank	Public Corp. & Co. Act 1971	23,300.00	23,300.00
50. Agri. & Machinery Co-op Society	Guyana Agriculture Development Bank	Public Corp. & Co. Act 1971	25,000.00	25,000.00

**STATEMENT OF LOANS OR CREDITS  
GUARANTEED BY THE GOVERNMENT OF GUYANA AS AT 31.12.77**

*Statement 12 (Cont'd)*

Corporation	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 31.12.77
51. Brighton Sunflower Co-op Soc.	Guyana Agriculture Development Bank	Public Corp. & Co. Act 1971	25,500.00	25,500.00
52. Guyana State Corporation	Royal Bank of Canada	Public Corp. & Co. Act 1971	US\$ 4,200,000.00	10,776,780.00
53. Guyana Food Processors Ltd.	Hand-in-Hand Insurance Company	Public Corp. & Co. Act 1971	G\$ 100,000.00	100,000.00
54. Guyana Food Processors Ltd.	Hand-in-Hand Insurance Company	Public Corp. & Co. Act 1971	50,000.00	50,000.00
55. Guyana Food Processors Ltd.	Guyana & Trinidad Insurance Company	Public Corp. & Co. Act 1971	150,000.00	120,000.00
56. Guyana Food Processors Ltd.	Guyana & Trinidad Insurance Company	Public Corp. & Co. Act 1971	350,000.00	335,000.00
57. Guyana Food Processors Ltd.	Demerara Mutual Life Insurance Company	Public Corp. & Co. Act 1971	G\$ 250,000.00	G\$ 237,500.00
58. Guyana Food Processors Ltd.	British American Life Insurance Company Ltd.	Public Corp. & Co. Act 1971	1,500,000.00	1,500,000.00
59. Guyana Food Processors Ltd.	Colonial Life Insurance Company	Public Corp. & Co. Act 1971	200,000.00	200,000.00
60. Guyana Food Processors Ltd.	American Life Insurance Company	Public Corp. & Co. Act 1971	350,000.00	332,500.00
61. Guyana Food Processors Ltd.	Caribbean Atlantic Insurance Company	Public Corp. & Co. Act 1971	300,000.00	235,000.00
62. Guyana Food Processors Ltd.	First Federation Life Insurance Company	Public Corp. & Co. Act 1971	200,000.00	10,000.00
63. New Amsterdam Town Council	Bond Holders	Res. No. XXX dated 22.9.69	500,000.00	208,610.46
64. Brezina Housing Project	New Building Society	Res. No. XXIX dated 4.7.68	9,052,000.00	853,296.00
65. Civil Service Association Housing Project	New Widows and Orphans Fund	Res. No. XXXVIII dated 29.5.66	600,000.00	85,284.52
66. Guyana Rice Board	Guyana National Co-op Bank	Public Corp. & Co. Act 1971	15,500,000.00	15,015,461.67
67. Guyana Sugar Corporation	Guyana National Co-op Bank	Public Corp. & Co. Act 1971	10,000,000.00	5,725,000.00
68. Guyana Sugar Corporation	Barclays Bank International	Public Corp. & Co. Act 1971	15,000,000.00	6,306,154.00
69. Guyana Electricity Corporation	I.B.R.D.	Public Corp. & Co. Act 1971	US\$ 6,000,000.00	12,221,751.00
70. Guyana Electricity Corporation	Overseas Development Ministry	Public Corp. & Co. Act 1971	E 4,250,000.00	15,428,555.00
71. Guyana Electricity Corporation	C.I.D.A.	Public Corp. & Co. Act 1971	Can. 5,150,000.00	12,983,622.00
72. Guyana Electricity Corporation	Royal Bank of Canada	Public Corp. & Co. Act 1971	G\$ 5,000,000.00	4,366,277.00
73. Guyana Stores Limited	Royal Bank of Canada (London)	Public Corp. & Co. Act 1971	US\$10,000,000.00	15,755,901.00
74. Guyana Stores Limited	Royal Bank of Canada	Public Corp. & Co. Act 1971	G\$ 11,500,000.00	10,792,640.00
75. Guyana Telecoms. Corporation	Phessey Telecommunication (U.K. Ltd.)	Public Corp. & Co. Act 1971	E 3,040,000.00	12,312,000.00
76. Guyana Gajraj Limited	Barclays Bank International	Public Corp. & Co. Act 1971	G\$ 150,000.00	147,087.85

**STATEMENT OF LOANS OR CREDITS  
GUARANTEED BY THE GOVERNMENT OF GUYANA AS AT 31.12.77**

*Statement 12 (Cont'd)*

Corporation	Lending Agency	Authority	Maximum Liability Contracted	Liability as at 31.12.77
77. Guyana Co-operative Mortgage Finance Bank	C.D.B.	Public Corp. & Co. Act 1971	3,000,000.00	2,705,736.67
78. Guyana Marketing Corporation	G.N.C.B.	Public Corp. & Co. Act 1971	500,000.00	492,004.95

N.B. Liability in US dollars converted at rate of G\$2.5659  
 Liability in C dollar converted at rate of G\$2.32980  
 Liability in £ Sterling converted at rate of G\$4.50  
 Liability in Deutchmark converted at rate of G\$1.2040  
 Liability in Bolivar converted at rate of G\$0.6016

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