



GUYANA

REPORT

OF THE

AUDITOR GENERAL

ON THE

PUBLIC ACCOUNTS

OF

THE GOVERNMENT OF GUYANA

FOR THE FINANCIAL YEARS

ENDED 31ST DECEMBER, 1978, 31ST DECEMBER, 1979

AND

31ST DECEMBER, 1980

**REPORT OF THE AUDITOR GENERAL ON THE
PUBLIC ACCOUNTS OF THE GOVERNMENT OF GUYANA
FOR THE FINANCIAL YEARS ENDED
31ST DECEMBER, 1978; 31ST DECEMBER, 1979; AND 31ST DECEMBER, 1980**

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**REPORT OF THE AUDITOR GENERAL ON THE PUBLIC ACCOUNTS
FOR THE FINANCIAL YEARS ENDED 31ST DECEMBER, 1978
31ST DECEMBER, 1979 AND 31ST DECEMBER, 1980**

INTRODUCTION

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

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

3. It is my duty under the Financial Administration and Audit Act Cap. 73:01 to examine in such manner as I deem necessary, the accounts of all Accounting Officers and Principal Receivers of Revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public monies or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property.

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

- (a) the accounts have been faithfully and properly kept;
- (b) the rules and procedures framed and applied are sufficient to secure effective control on the assessment, collection and proper allocation of the revenues;
- (c) all money expended and charged to an appropriation account has been applied to the 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 have continued to affect to a great extent the examination of the accounts.

Submission of Public Accounts for audit

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 end of the financial year. The signed Statements and Accounts for the years under review were received on various dates; the last statement being received on 14th March, 1984.

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. My Report on the Public Accounts for 1975 to 1977 was submitted to the Minister of Finance on 30th November, 1982 and the printed copy on 23rd December, 1983. The Report has not yet been laid before the National Assembly.

Examination of the Public Accounts by the Public Accounts Committee

10. The examination by the Public Accounts Committee of the Public Accounts for the years 1968-1974 has been completed. The Reports of the Public Accounts Committee for the years 1967-1974 have not been laid before the National Assembly.

Consideration of Reports of the Public Accounts Committee

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

Financial and Stores Regulations

12. **Revision.** The revision of these regulations, the subject of comment in several of my previous Annual Reports, has not been finalised. It is essential that these regulations including financial instructions be up-dated so as to provide the necessary guidelines to personnel at all levels, in the discharge of their responsibilities and in the proper performance of their duties and for effective training. Their absence has therefore contributed to a great extent to the short-comings disclosed in this Audit Report.

Internal Control

13. **Internal Check.** It has been 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.

14. **Internal Audit.** A proper system of Internal Audit has not yet been introduced with regard to the activities of the Central Government.

Effectiveness of the Audit

15. The delay in the submission of the Public Accounts for audit and the failure by the Secretary to the Treasury, Accountant General, Accounting Officers and Principal Receivers of Revenue to furnish prompt replies to correspondence suggesting improvements in financial administration and seeking information on the Public Accounts have greatly affected the examination of the Public Accounts, the interpretation and assessment of financial records, documents and transactions and the implementation of necessary changes.

CONSOLIDATED FUND

Control of Fund

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

RECEIPTS AND PAYMENTS

1978-1980

17. **Receipts.** The following statement sets out, in respect of each financial year, the amount which should have been paid into the Fund, the amount paid in to the Fund during the year and the amount due to the Fund at the close of the year. These amounts are subject to adjustment as a result of my comments at paragraphs 24, 25 and 27 hereunder.

	1978	1979	1980
	\$	\$	\$
Amounts due to the Fund at beginning of year by	312,736,702	351,892,430	363,380,635
General Account	303,671,969	342,827,697	354,315,902
Deposits Fund	7,279,323	7,279,323	7,279,323
Crown Agents for Joint Consolidated Fund	1,785,410	1,785,410	1,785,410
Add - Receipts for current financial year	5,694,354,830	6,904,143,134	8,454,729,005
Revenue			
Current	354,109,880	399,397,108	450,194,426
Capital	176,767,250	126,362,026	284,326,130
Advances - Treasury Bills	5,153,477,700	6,377,784,000	7,720,208,000
Crown Agents, Joint Consolidated Fund	-	-	379
Amount to be paid into Fund	6,007,091,532	7,256,035,564	8,818,109,640
Amount paid into the Fund	5,655,199,102	6,892,654,929	8,413,894,120
Amount due to the Fund at end of year by:-	351,892,430	363,380,635	404,215,520
General Account	342,827,697	354,315,902	395,150,408
Deposits Fund	7,279,323	7,279,323	7,279,323
Crown Agents Joint Consolidated Fund	1,785,410	1,785,410	1,785,789

1978-1980

18. **Payments.** Withdrawals from the Consolidated Fund during the financial years under review are shown hereunder:—

	1978	1979	1980
	\$	\$	\$
(a) To meet expenditure	<u>592,944,736</u>	<u>803,121,728</u>	<u>1,032,738,990</u>
Statutory Expenditure	167,567,067	248,570,797	316,794,148
Voted Expenditure (Cap.)	110,893,358	194,460,876	315,784,703
Voted Expenditure (Cur.)	314,484,311	360,090,055	400,160,139
(b) To replace advances made from Contingencies Fund	<u>13,159,040</u>	<u>3,215,066</u>	<u>6,668,754</u>
Current	6,255,272	2,728,075	3,302,689
Capital	6,903,768	486,991	3,366,065
(c) To meet redemption of Treasury Bills	<u>4,997,551,200</u>	<u>6,200,934,500</u>	<u>7,445,286,000</u>
TOTAL WITHDRAWALS	<u>5,603,654,976</u>	<u>7,007,271,294</u>	<u>8,484,693,744</u>

1978-1980

19. It has been observed that there were several instances where the actual expenditure on certain heads of the Current Estimates and certain subheads of the Capital Estimates in the Appropriation Accounts, was in excess of the amounts withdrawn from the Consolidated Fund to meet the expenditure.

20. It has been further observed that the total expenditure in respect of the Consolidated Fund Current Account for the year 1980 and the Consolidated Fund Capital Account for the years 1978 to 1980 exceeded the total sum withdrawn from the Consolidated Fund and the excess was not fully covered by advances made from the Contingencies Fund as follows:—

Year		Total Expenditure	Withdrawals from Consolidated Fund	Covered by Advances from Contingencies Fund	Excess
		\$	\$	\$	\$
1978	Capital	146,360,937	110,893,358	486,991	34,980,588
1979	Capital	201,791,978	194,460,876	3,366,065	3,965,037
1980	Current	768,952,770	716,954,287	1,770,299	51,998,483
1980	Capital	341,387,487	315,784,703	9,560,333	16,042,451

21. The incurring of expenditure in excess of amounts withdrawn from the Consolidated Fund and advances made from the Contingencies Fund is contrary to the provisions of the Financial Administration and Audit Act and has led to unauthorised overdrafts on the main bank accounts of certain Accounting Officers.

BALANCE SHEETS

Assets

1978-1980

22. **Investments.** A statement of the securities held on behalf of the Consolidated Fund was not presented for audit examination. The accuracy of the balance shown in the Balance Sheet of each of the financial years has therefore not been established.

1978-1980

23. **Due by Deposits Fund.** The amount shown in the Balance Sheet of the Consolidated Fund in respect of each financial year does not agree with the related amount shown as due to the Consolidated Fund in the Balance Sheet of the Deposits Fund as follows:-

Year	Balance Sheet Consolidated Fund	Balance Sheet Deposits Fund	Difference
	\$	\$	\$
1978	7,279,323	6,806,502	472,821
1979	7,279,323	6,806,502	472,821
1980	7,279,323	6,806,502	472,821

The difference has been brought to the attention of the Accountant General for reconciliation and adjustment.

24. **Due by General Account.** The amount shown in the Balance Sheet of the Consolidated Fund in respect of each financial year does not agree with the related amount shown as due to the Consolidated Fund in the Balance Sheet of the General Account as follows:-

Year	Balance Sheet Consolidated Fund	Balance Sheet General Account	Difference
	\$	\$	\$
1978	342,827,697	341,784,989	1,042,708
1979	354,315,902	353,272,005	1,043,897
1980	395,150,408	394,460,060	690,348

The difference has been brought to the attention of the Accountant General for reconciliation and adjustment.

1978-1980

25. **Amount held on Joint Consolidated Fund.** The certificate from the Crown Agents to support the balance at the end of each of the financial years was not produced. The balance has therefore not been verified.

Liabilities**1978-1980**

26. **Balance on Current and Capital Accounts.** The net deficit as at the close of each financial year, which is subject to my comments at paragraphs 22, 27, 30, 32 and 62, is set out hereunder:—

	Surplus (Deficit) as at beginning of year	Out-turn during financial year		Surplus (Deficit) as at end of year
		Revenue	Expenditure	
	\$	\$	\$	\$
1978 Current	(131,084,055)	364,109,880	490,848,129	(257,822,304)
Capital	(638,390,432)	176,767,250	146,360,936	(607,984,118)
Total	<u>(769,474,487)</u>	<u>540,877,130</u>	<u>637,209,065</u>	<u>(865,806,422)</u>
1979 Current	(257,822,304)	399,397,108	593,046,340	(451,471,536)
Capital	(607,984,118)	126,362,026	201,791,978	(683,414,070)
Total	<u>(865,806,422)</u>	<u>525,759,134</u>	<u>794,838,318</u>	<u>(1,134,885,606)</u>
1980 Current	(451,471,536)	450,194,496	768,952,769	(770,229,809)
Capital	(683,414,070)	284,326,130	341,387,488	(740,475,428)
Total	<u>(1,134,885,606)</u>	<u>734,520,626</u>	<u>1,110,340,257</u>	<u>(1,510,705,237)</u>

1978-1980

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

1978-1980

28. **Outstanding Treasury Bills.** The undermentioned differences observed between the balance shown in the Balance Sheet and the balance shown in the Treasury Bills Register have been brought to the attention of the Accountant General for reconciliation and adjustment:-

Year	Balance as per Balance Sheet	Balance as per Treasury Bills Register	Difference
	\$	\$	\$
1978	714,694,890	739,485,000	24,790,110
1979	922,069,135	916,334,500	5,734,635
1980	1,179,864,213	1,191,256,500	11,392,287

1978-1980

29. **Erroneous Payments.** No action has been taken to clear the balance of \$89,252 which remained static for several years.

1978-1980

30. **Bank Balance (Overdraft).** The actual overdraft, on receipt of the amounts due to and payment of the amounts due by the Consolidated Fund and subject to my comments at paragraphs 22, 23, 24, 25, 27, 28, 29, 31 and 32, at the close of each financial year is as follows:-

	1978	1979	1980
	\$	\$	\$
Overdraft as per Balance Sheet	410,617,795	498,701,503	591,605,165
Subtract: Amounts due to the Fund	363,440,238	376,841,292	421,806,478
Contingencies Fund	10,920,697	12,879,482	17,380,471
Investments	627,111	581,155	210,487
Deposits Fund	7,279,323	7,279,323	7,279,323
General Account	342,827,697	354,315,902	395,150,408
Crown Agents - Joint Consolidated Fund	1,785,410	1,785,410	1,785,789
Add: Amounts due by the Fund	818,628,865	1,013,025,375	1,340,906,550
Accounting Officers	103,844,723	90,866,988	160,953,085
Treasury Bills	714,694,890	922,069,135	1,179,864,213
Erroneous Payments	89,252	89,252	89,252
Actual Overdrawn balance	865,806,422	1,134,885,606	1,510,705,237

It has been observed that the overdrawn balance at the close of each financial year as per the Balance Sheet shown above does not agree with the balance shown in the ledger account of the Fund as follows:—

Year	Overdraft Balance as per Balance Sheet	Overdraft Balance as per Ledger Account	Difference
	\$	\$	
1978	410,617,795	64,240,099	346,377,696
1979	498,701,503	140,835,602	357,865,901
1980	591,605,165	192,904,758	398,700,407

The Accountant General has been requested to explain the differences.

1978–1980

31. **Bank Reconciliation.** Bank Reconciliation Statement in support of the bank balance shown in the cash book at the end of each financial year was not produced for audit examination. The overdrawn balance at the end of each financial year shown at paragraph 30 above has therefore not been verified.

1978–1980

32. **Due to Accounting Officers.** The amount shown as due to Accounting Officers at the close of each financial year does not agree with the amounts shown under the Current Vote Account and the Capital Vote Account in the Balance Sheet of the General Account as shown hereunder:—

Year	Balance Sheet Consolidated Fund	Balance Sheet General Account			Difference
		Current Vote Account	Capital Vote Account	Total	
	\$	\$	\$	\$	\$
1978	103,844,724	37,371,926	66,340,857	103,712,783	131,941
1979	90,866,988	17,617,220	73,117,827	90,735,047	131,941
1980	160,953,085	66,313,013	94,508,131	160,821,144	131,941

The difference has been brought to the attention of the Accountant General for reconciliation and adjustment.

CONTINGENCIES FUND

CONTROL OF FUND

33. This fund established by way of issues submitted 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 percent of the estimated annual expenditure of the last preceding year as shown in the annual estimates of revenue and expenditure approved by the National Assembly with respect to that year.

RECEIPTS AND PAYMENTS

1978-1980

34. **Receipts.** The total amount received by the Contingencies Fund in respect of each financial year as a result of Resolutions passed by the National Assembly approving of Schedules of Additional Provision for repayment of the outstanding advances at the end of the previous financial year and to defray urgent and unforeseen expenditure for which no other provision existed on the Current and Capital Estimates of the current financial year and for funding purposes is as follows:—

	1978	1979	1980
	\$	\$	\$
Total authorised by Resolution in respect of —			
(a) Additional Provisional to repay:			
(i) Advances outstanding at 31st December	13,159,040	3,231,525	6,668,754
(ii) Advances during year	10,367,464	26,785,768	13,413,372
(b) Funding Contingencies Fund Resolution No. XXXVI Date of Resolution 12.6.74	—	1,958,785	4,500,989
Total amount received	<u>23,526,504</u>	<u>31,976,078</u>	<u>24,583,115</u>

1978-1980

35. **Payments.** The total of the payments from the Contingencies Fund during the relevant financial year in respect of advances authorised by 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 is as follows:—

Year	Total
	\$
1978	13,598,989
1979	33,454,522
1980	24,744,004

In addition an amount of \$2,358,198 was repaid in 1978 to the Consolidated Fund.

BALANCE SHEETS

Assets

1978-1980

36. **Bank Reconciliation.** The Bank Reconciliation Statement in support of the balance as shown in the cash book as at the end of each financial year was not produced for examination. The balance has therefore not been verified.

1978-1980

37. **Advances.** The advances outstanding at the close of each previous financial year were repaid consequent upon the passing by the National Assembly of Resolutions approving the Schedules of Supplementary Provision on the Current and Capital Estimates. However, in the case of the financial year 1978 the balance outstanding was \$3,231,525 and only an amount of \$3,215,066 was covered by the Resolution. The difference of \$16,459 was repaid from the General Account.

DEPOSITS FUND

CONTROL OF FUND

38. 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 record 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 SHEETS

Assets

1978-1980

39. **Advances - Authorities.** 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 authorities issued by the Minister of Finance, has not been finalised. The outstanding balance, at the close of each financial year shown in the Balance Sheet, relating to advances made 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.

40. Outstanding Advances (Note 1)

		1978	1979	1980
		\$	\$	\$
Advances	Personal	7,686,070	7,601,768	8,979,907
"	Other Governments and Administrations	2,348,149	2,883,744	2,983,047
"	Statutory Bodies	7,690,509	5,707,441	1,756,809
"	Miscellaneous	10,573,378	7,063,663	7,587,852
		<u>28,298,106</u>	<u>23,256,606</u>	<u>21,307,615</u>

It has been observed that there were numerous accounts:

- with credit balances, the majority of which remained static throughout the years;
- with static debit balances;
- in respect of which the names of persons or organisations were not stated.

The unsatisfactory manner of keeping these advance accounts has been brought to the attention of the Accountant General. Information has been sought regarding the action taken to clear long outstanding and overdue balances on the advance accounts.

41. It has also been observed that the balance of \$2,304,081 under Miscellaneous Advances in respect of payments made by the Post Office Corporation on behalf of Ministries/Departments remained static during the financial years under review. The Accountant General has been requested to state whether the balance has since been cleared.

1978-1980

42. **Due by General Account.** The amount shown on the Balance Sheet of the Deposits Fund as due by the General Account at the close of each financial year differed from the amount stated as due to the Deposits Fund on the Balance Sheet of the General Account as shown hereunder:

Year	Balance as per Deposits Fund Balance Sheet	Balance as per General Account Balance Sheet	Difference
	\$	\$	\$
1978	72,772,328	74,757,796	1,985,468
1979	88,534,285	91,215,996	2,681,711
1980	96,399,423	106,008,939	9,609,516

The differences have been brought to the attention of the Accountant General for reconciliation and adjustment.

1978-1980

43. **Cash and Bank Balance (Note 5) – Accountant General Account No. 401 and Ministry of Communication Account No. 198.** Bank Reconciliation Statements in support of the balance as shown in the cash books at the end of each financial year were not produced for audit examination. The following balance at the end of each financial year has therefore not been verified :-

Year	Accountant General Account No. 401	Ministry of Communications Account No. 198
	\$	\$
1978	1,345,423	11,035,749
1979	29,663,628	11,035,749
1980	70,094,595	11,035,749

44. **Accountant General Account No. 101 and Royal Bank of Canada Account.** Information has again been sought regarding the action taken to close the Accountant General Account No. 101 with a balance of \$120,292 at the Bank of Guyana and to transfer the balance of \$4,542 at the Royal Bank of Canada to the Bank of Guyana. A Bank Certificate of each balance was not produced for audit examination.

45. **Net Cash and Bank Balance.** Subject to the comments at paragraphs 17, 23, 40, 41, 42, 43, 44, 46, 47, and 48, and on the settlement of the amounts due by and to the General Account and the amount due to the Consolidated Fund, the balance of this Fund at the close of each financial year should be as follows:-

	1978	1979	1980
	\$	\$	\$
Cash and Bank Balance as per Balance Sheet (Note 3)	12,527,559	40,845,764	81,276,732
Add			
Due by General Account	<u>72,772,328</u>	<u>88,534,285</u>	<u>96,399,424</u>
	<u>85,299,887</u>	<u>129,380,049</u>	<u>177,676,156</u>
Less			
Due to General Account	64,470,185	98,814,404	115,333,045
Due to Consolidated Fund	<u>6,806,502</u>	<u>6,806,502</u>	<u>6,806,502</u>
	<u>71,276,687</u>	<u>105,620,906</u>	<u>122,139,547</u>
Balance of Fund	<u>14,023,200</u>	<u>23,759,143</u>	<u>55,536,609</u>

46. It has been observed that the cash and bank balance at the end of each financial year does not agree with balance of the relative ledger account of the Deposits Fund as follows:—

Year	Balance as per Balance Sheet	Balance as per Ledger Account	Difference
	\$	\$	\$
1978	12,527,559	26,779,741	14,252,182
1979	40,845,764	55,294,113	14,448,349
1980	81,276,732	97,579,885	16,303,153

The Accountant General has been requested to explain the differences.

1978–1980

47. **Imprest (Note 3).** The balance of \$21,554 which relates to the Imprest Account operated by the Ministry of Communications, does not agree with the accumulated balance of \$167,306 shown on the Statement of Balances of the Deposits Fund. The Accountant General has been requested to explain the difference of \$145,752.

Liabilities

1978–1980

48. Deposits (Note 4)

	1978	1979	1980
	\$	\$	\$
Other Governments and Administration	1,773,100 (Dr.)	1,717,317 (Dr.)	1,667,035 (Dr.)
Statutory Bodies	2,980,266 (Cr.)	3,087,515 (Cr.)	3,076,277 (Cr.)
Miscellaneous	<u>28,563,308 (Cr.)</u>	<u>33,102,231 (Cr.)</u>	<u>61,112,071 (Cr.)</u>
Total (Note 4)	<u>29,770,574</u>	<u>34,472,429</u>	<u>62,521,313 (Cr.)</u>
Deposits for Investments (Note 5)	<u>12,550,731</u>	<u>12,543,330</u>	<u>14,322,911</u>

It has been observed that there were numerous accounts —

- with debit balances, the majority of which remained static throughout the years;
- with static credit balances;
- with no description.

The unsatisfactory manner in keeping these deposit accounts has been brought to the attention of the Accountant General. Information has been sought regarding the action taken to clear long outstanding balances on the deposit accounts.

49. **Deposits Invested (Note 5).** The undermentioned differences have been observed between the total value of the investments shown on the Statement detailing the portfolio of each specific fund submitted by the Accountant General and the balance of the Ledger Accounts of the Deposits Fund:—

Year	Total on Statement	Ledger Account Balance	Difference
	\$	\$	\$
1978	13,849,505	23,184,981	9,335,476
1979	13,875,056	23,038,981	9,163,925
1980	12,883,615	22,830,679	9,947,064

The Accountant General has been requested to reconcile and adjust the differences.

1978–1980

50. **Due to General Account.** The amount shown on a Balance Sheet of the Deposits Fund as due to the General Account at the close of each financial year differed from the amount stated as due by the Deposits Fund on the Balance Sheet of the General Account as shown hereunder:—

Year	Balance as per Deposits Fund Balance Sheet	Balance as per General Account Balance Sheet	Difference
	\$	\$	\$
1978	64,470,185	74,757,796	10,287,611
1979	98,814,404	91,215,996	7,598,408
1980	115,333,045	121,721,922	6,388,877

The differences have been brought to the attention of the Accountant General for reconciliation and adjustment.

1978–1980

51. **Due to Consolidated Fund.** The accuracy of the amount shown as due to the Consolidated Fund at the close of each financial year is subject to the comment at paragraph 23.

General Observations

52. **Deposits Fund Accounts.** As will be observed from the comments made in the Audit Report relating to the Accounts of Ministries/Departments not under Ministerial control, the records kept by most of the Ministries/Departments were not reconciled with the accounts of the Accountant General's Department. There were numerous Deposit Accounts with debit balances, Advance Accounts with credit

balances and Deposit and Advance Accounts in respect of which the names of the persons or organisations were not stated. These shortcomings indicate that proper internal control was not exercised over the transactions of the Deposits Fund. Early efforts should therefore be made to establish the accuracy of the accounts of the Deposits Fund.

GENERAL ACCOUNT CONTROL OF ACCOUNT

53. This account has been administratively established and is operated by the Accountant General. In accounting for receipts, Collectors' charts were not properly maintained. It could not therefore be determined whether all receipts were brought to account.

BALANCE SHEET

Assets

1978-1980

54. **Cash and Bank Balances (Note 1).** It has been observed that the total of the cash and bank balances at the end of each financial year as shown on the Balance Sheet does not agree with the balance shown in the relevant ledger account of the General Account as follows:—

Year	Balance as per Balance Sheet	Balance as per Ledger Account	Difference
	\$	\$	\$
1978	244,378,798	137,003,323 (Cr.)	381,382,121
1979	254,265,036	138,353,417 (Cr.)	392,618,453
1980	228,373,967	206,844,269 (Cr.)	435,218,236

The Accountant General has been requested to explain the differences.

1978-1980

55. **Bank Reconciliation.** Bank Reconciliation Statements as at the end of each financial year in respect of the Accountant General's bank accounts Nos. 405 and 402, the Sub-Treasury bank accounts Nos. 277 and 707 (Lethem) and Nos. 276 and 708 (North West District) and certain Ministries/Departments bank accounts were not produced for audit examination. As regards bank account No. 402 it has been observed that numerous debit and credit advices received from the Bank of Guyana were not brought to account in the cash book and consequently omitted from the Public Accounts. In the circumstances the total of the cash and bank balances at the end of each financial year has not been verified.

1978-1980

56. **Certificates of Cash Book Balances.** Certificates of cash book balances as at the end of each financial year in respect of the balances shown at Note 1 to the Balance Sheet of the General Account were not produced for audit examination.

1978-1980

57. **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.

1978-1980

58. **Imprest Accounts (Note 1).** The undermentioned difference has been observed between the balance as at the end of each financial year as shown on the Balance Sheet and the balance shown on the Statement of Imprests submitted by the Accountant General:-

Year	Balance as per Balance Sheet (Note 1)	Balance as per Statement of Imprests	Differences
	\$	\$	\$
1978	3,667,292	3,704,133	36,841
1979	4,059,558	4,096,399	36,841
1980	3,933,428	3,970,269	36,841

The difference related to three Imprests which were not included in the Statement of Imprests.

59. The records relating to Imprest Accounts were not properly maintained and supervised and there were numerous accounts with debit and credit balances many of which remained static throughout the year. There were also several accounts with debit and credit balances the description of which was not stated.

60. The Statement of Imprests submitted by the Accountant General showed a number of Imprests as short-retired or over-retired. There was no evidence of reconciliation of the Imprest Accounts shown on the Statement of Imprests with the Imprest records kept by several Ministries/Departments. Statements of Composition of the Standing Imprests and supporting certificates were not produced for examination. It could not therefore be determined whether all Imprests were properly accounted for.

61. The Registers of Imprests were not properly maintained by the Accountant General and by certain Ministries with sub-imprest holders.

62. **Ministries Paymasters' Accounts (Note 1).** The Statement of Balances on Paymasters' Accounts as at the close of each financial year submitted by the Accountant General showed accounts with debit and credit balances some of which remained static throughout the year. There was no evidence of reconciliation of the Paymasters' Accounts shown on the Statement of Balances with the Register of Paymasters' Advances kept by Ministries.

1978-1980

63. **Amount Due by Deposits Fund.** The accuracy of the amounts due by the Deposits Fund at the close of each financial year is subject to the observation at paragraph 50.

1978-1980

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

1978-1980

65. **Erroneous Payments.** The amount of \$41,247 has remained static since 1977. The Accountant General has been requested to take action to close this account.

1980

66. **Supplies Division - Works - \$605,337 and Housing Fund - \$81,374.** These amounts were outstanding for a number of years and efforts should be made to clear the balances.

Liabilities

1978-1980

67. **Due to Deposits Fund.** The accuracy of the amounts due to the Deposits Fund at the close of each financial year is subject to the comment at paragraph 42. The Accountant General has been requested to explain the differences 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 (Note 2 Reimbursement of expenditure paid by the Deposits Fund) at the close of each financial year as follows:-

Year	Debit Balance which should have been shown in Balance Sheet	Credit Balance Shown at Note 2
	\$	\$
1978	15,421,110	25,534,709
1979	14,736,075	26,219,744
1980	9,016,651	31,939,168

1978-1980

68. **Due to Consolidated Fund.** The accuracy of the amounts shown as due to the Consolidated Fund at the close of each financial year is subject to the comment at paragraph 24. The balance shown on the Balance Sheet at the close of each financial year differed from the Consolidated Fund Ledger Accounts of the General Account as follows:—

Year	Balance as per Balance Sheet	Balance as per Ledger Account of the General Account	Difference
	\$	\$	\$
1978	341,784,989	4,592,707	346,377,696
1979	353,272,005	4,593,896	357,865,901
1980	394,460,060	4,240,347	398,700,407

The Accountant General has been requested to explain the differences.

69. It has been observed that the balance shown on the Balance Sheet at the close of each financial year include a figure of \$244,524 relating to Inter-Ministries Clearance Account which remained static since 1970. Information has also been sought as to the action taken to clear this account.

1978-1980

70. **Current and Capital Vote Accounts.** The accuracy of the balances on these two accounts as at the close of each financial year is subject to the observation at paragraph 32.

Reconciliation of Accounts

1978-1980

71. 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

1978-1980

72. 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.

73. 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

1978-1980

74. The control over receipt books and other controlled forms as reported at paragraph 164 of my previous Annual Report did not improve during the financial years 1978-1980. The unsatisfactory features include the non-presentation of receipt books for audit examination, not accounting for them in accordance with prescribed instructions and the failure to maintain prescribed registers in a proper manner.

Advances to the Government

1978-1980

75. The Minister of Finance, subject to any limitations that the National Assembly by Resolution prescribe, may borrow in whole or in part, by means of advances from a bank, or by the issue of Treasury Bills, money for the purpose of meeting current requirements of the Government. The total of the short-term borrowings at the end of each financial year is as follows:—

	1978	1979	1980
	\$	\$	\$
Net Overdraft Bank of Guyana (as per Cash Book)	—	—	32,352,980
Advances from Joint Consolidated Fund	1,785,410	1,785,410	1,785,789
Treasury Bills (see observations at paragraph 28)	739,485,000	916,334,500	1,191,256,500
	<u>741,270,410</u>	<u>918,119,910</u>	<u>1,225,395,269</u>

Losses of Cash

1978-1980

76. 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 each financial year.

Notes to the Statements of Current Assets and Liabilities

1978-1980

77. Notes have not been made on the Statements of Current Assets and Liabilities to the effect that the Statements for the financial years 1978-1980 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

1978-1980

78. Prior to 1973 the Government was authorised by various Acts to raise loans for the purpose of financing the general development of Guyana. By the External Loans Act Cap. 74:08, as amended by the External Loans (Limitation Increase) Order No. 2 of 1980 the Government is authorised to raise loans outside of Guyana to an amount not exceeding \$1.5 billion in the aggregate. The Government is also authorised by the Public Loan Act No. 11 of 1973, amended by Order No. 21 of 1984 to \$1.5 billion, to raise loans in Guyana not exceeding in the aggregate \$250 million for development purposes and for matters connected therewith. In addition the Government is further authorised by the Financial Administration and Audit Act Cap. 73:01 to borrow in whole, or in part, by means of advances from a bank or by the issue of Treasury Bills money for the purpose of meeting the current requirement of the Government.

79. The Bauxite Nationalisation Act Cap. 65:06 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.

80. The Debentures (Special Provisions) Act Cap. 74:09 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.

81. The Vesting of Property (Acquisition by Purchase) Act Cap. 62:08 provides for the transfer and vesting of property purchased by the Government on behalf of the State in accordance with any agreement relating thereto.

82. The undermentioned Acts provide that the Minister responsible for Finance, may if he thinks fit, create and issue non-negotiable and non-interest bearing notes or otherwise like securities or obligations in lieu of the subscription to the authorised capital of the Bank or other organisation including contribution to any Fund whose operations are entrusted to the Bank and any services payable in respect of such notes, securities or obligations so issued are charged on the Consolidated Fund.

- (a) The International Financial Organisations Act Cap. 76:01
- (b) The Caribbean Development Bank Agreement Act Cap. 85:04
- (c) The Inter-American Development Bank Act No. 11 of 1976.

83. The net increase of the Public Debt during each financial year and the outstanding balance at the close of each financial year as shown by the records of the Accountant General are as follows:—

1978	Internal Loans			External Loans	Grand Total
	Short Term	Long Term	Total Internal		
	\$	\$	\$		
Balance as at 31.12.77	586,602,906	264,306,987	850,909,893	776,853,379	1,627,763,272
Add Net Increases during the year	150,099,061	64,822,962	215,922,023	59,697,243	275,619,266
Amount raised	5,153,477,700	74,887,100	5,228,364,800	115,537,295	5,343,902,095
Amount repaid	5,002,378,639	10,064,138	5,012,442,777	55,840,052	5,068,282,829
Add Adjustments — Foreign Currency translation and others	1,783,035	—	1,783,035	12,328,512	14,111,545
Balance as at 31.12.78	739,485,000	329,129,949	1,068,614,949	848,879,134	1,917,494,083
1979	Internal Loans			External Loans	Grand Total
	Short Term	Long Term	Total Internal		
	\$	\$	\$		
Balance as at 31.12.78	739,485,000	329,129,949	1,068,614,949	848,879,134	1,917,494,083
Add Net Increases during the year	176,849,500	60,443,972	237,293,472	62,621,738	299,915,210
Amount raised	6,377,784,000	88,806,000	6,466,590,000	130,146,136	6,596,736,136
Amount repaid	6,200,934,500	28,362,028	6,229,296,528	67,524,398	6,296,820,926
Add Adjustments — Foreign Currency translation and others	—	—	—	16,634,798	16,634,798
Balance as at 31.12.79	916,394,500	389,573,921	1,305,968,421	928,135,670	2,234,014,091

1980-	Internal Loans			External Loans	Grand Total
	Short Term	Long Term	Total Internal		
	\$	\$	\$	\$	\$
Balance as at 31.12.79	916,334,500	889,578,021	1,805,908,421	928,195,670	2,254,044,091
Add					
Net Increases during the year	307,274,980	101,177,126	108,152,106	116,603,938	525,056,044
Amount raised	7,752,560,980	125,286,120	7,877,847,400	219,612,144	8,097,459,544
Amount repaid	7,445,286,000	24,109,294	7,469,395,294	103,808,206	7,572,403,500
Add					
Adjustments Foreign Currency translation and others				19,070,141	19,070,141
Balance as at 31.12.80	1,223,009,180	490,761,047	1,714,360,527	1,063,809,749	2,778,170,276

84. The following difference has been observed between the balances of the Joint Consolidated Fund shown in the Public Debt Statement and that shown in the Ledger Account:

Year	Public Debt Statement	Ledger Account
	\$	\$
1978	185,110	1,785,410 (Dr. Balance)
1979	599,098	1,785,410 "
1980	118,203	1,785,789 "

The Accountant General has been requested to reconcile and adjust the difference.

85. It has also been observed that the amount of \$32,352,980 shown on the Statement of Public Debt as advanced by the Bank of Guyana in 1980 does not agree with the amount of \$17,165,906 shown in the Annual Report of the Bank of Guyana. The Accountant General has been requested to explain the difference.

86. In addition to the balances shown at paragraph 83 above, British Guiana (Demerara Railway) Permanent Annuities and British Guiana (Demerara Railway) 4% Perpetual Stock were registered in the books of the Crown Agents and Promissory Notes were issued to International Financial Institutions as follows:—

	1978	1979	1980
	\$	\$	\$
(a) Permanent Annuities (£15,505)	80,856	85,275	92,140
(b) 4% Perpetual Stock (£49,824)	258,482	272,607	294,555
(c) Promissory Notes			
(i) I.B.R.D. Act Cap. 76:01	3,096,640	3,096,640	3,096,640
(ii) L.D.A. Act Cap. 76:01	1,716,547	1,747,971	1,747,971
(iii) C.D.B. Act Cap. 85:04	—	—	215,334
(iv) I.D.B. Act 11 of 1976	18,293,277	21,404,277	25,796,297

87. Certificates from the Bank of Guyana confirming the total amount of the notes issued to each international financial organisation were not provided for audit verification in respect of the financial years under review.

88. The outstanding balances on the loans raised under the undermentioned Acts at the close of each financial year are as follows:—

- (a) External Loans Act Cap. 74:08 (Authorised limit has been amended by Order No. 2 of 1980 to G\$1.5 Billion).

1978	1979	1980
\$	\$	\$
315,950,664	389,476,750	548,748,696

- (b) Public Loan Act No. 11 of 1973 (Authorised limit of \$250 million has been amended by Order No. 21 of 1984 to G\$1.5 Billion).

1978	1979	1980
\$	\$	\$
251,056,333	325,516,940	442,374,035

The abovementioned figures include the total face value of the fixed-date debentures issued. In respect of those debentures issued under the Public Loan Act No. 11 of 1973; the amount on the sinking fund at the end of each financial year under review was as follows:—

1978	1979	1980
\$	\$	\$
21,344,099	31,988,330	52,431,822

1978-1980

89. **Translation of Foreign Currency Balances at end of year.** The balances of external loans shown on the Statement of Public Debt summarised at paragraph 83 above have been calculated by the Accountant General at the average between the rates prevailing at the beginning and end of each year.

1978-1980

90. **Conversion of Foreign Currency Transactions in respect of Loans Raised, Repaid/Redeemed during year.** The amounts of loans raised, repaid/redeemed shown on the Statement of Public Debt have also been calculated at the average between the rates prevailing at the beginning and end of each year. However, the amounts of the loans obtained and repayments made during the year have been reflected in the relevant Revenue Statements and the Head - Public Debt respectively, at the rate prevailing at the date of the transaction.

1978-1980

91. **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 examination.

1978-1980

92. **Cash and Bank Balances.** The net overdrawn position as disclosed in the Statement of Assets as at the end of each financial year differed from the amount shown in the annual report of the Bank of Guyana as advances made by the Bank of Guyana, to the Government. In the absence of bank reconciliation statements in respect of the bank balances at the close of each financial year, especially of certain of the main bank accounts, the reasons for the differences have not been established.

Funded Loans - Sinking Funds

1978-1980

93. 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 is summarised in the Statement of Public Debt as at the end of each financial year.

94. Certificates as at the end of each financial year 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

1978-1980

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

- (a) Bond holders
- (b) Aid donors
- (c) Loan Expenditure Account

- (d) Sinking Funds
- (e) Sinking Funds Investments
- (f) Trustees Account

usually kept in the General Ledger were not written up for the financial years 1978-1980.

Reconciliation of Accounts

1978-1980

96. 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. The accuracy of the Public Debt as shown in the Public Debt Register has therefore not been established.

STATEMENT OF OUTSTANDING LOANS AND ADVANCES MADE FROM THE CONSOLIDATED FUND

Loans to Municipalities and other Local Government Authorities 1978-1980

97. Statements of reconciliation between the balances on the accounts maintained by the Accountant General and those of the Municipalities and Other Local Authorities were not produced for audit examination. In the absence of such statements the accuracy of the outstanding balances has not been established. According to the statements most of the authorities failed to make repayments on their loans as indicated by the statement hereunder:-

	Balance at 1.1.78	Adjust- ments made in 1978	Repayments			Balance at 31.12.80
			1978	1979	1980	
	\$	\$	\$	\$	\$	\$
Municipalities	1,024,048	-	9,778	-	-	1,014,270
Other Local Authorities	1,995,434	24,502	88,476	78,467	108,984	1,744,009

It has been observed that the opening balance as at 1st January, 1978 in respect of Other Local Authorities differed from the closing balance as at 31st December 1977 and that the balance as at 31st December, 1980 is also affected by the difference.

Loans to Public Institutions

1978-1980

98. No repayments were made by any of the Public Institutions in the financial years under review. The balance outstanding at the end of each financial year was 396,480.

Loans to Public Corporations and Boards

1978-1980

99. Only one of the fifteen organisations as shown on the Statements made repayments in 1978. 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.

The attention of the Secretary to the Treasury has been drawn to the fact that the decision has not yet been implemented.

Loans to Other Bodies

1978-1980

100. No repayments were made by any of the bodies shown on the Statements during the financial years under review. The balance outstanding at the end of each financial year was \$805,336.

Other Loans and Advances

1978-1980

101. No repayments were made during the financial years under review. The balance outstanding at the end of each financial year was \$400,264.

Loans to Co-operative Societies

1978-1980

102. No repayments were made by any of the Co-operative Societies during the financial years under review. It has been observed that there is a difference of \$2,250,080 between the total amount of the outstanding balances due by Co-operative Societies as at 31st December, 1977 and the total of the opening balances shown on the Statement of Outstanding balances as at 31st December, 1978. This matter is under correspondence with the Accountant General.

Loans to Students

1978-1980

103. The total amount of the repayments by students during the financial years 1978-1980 as shown on the statement differed from that shown on the Revenue Statements. There were cases where repayments were not made by the students. There were also instances where the Registers of Students Loans were not properly maintained thus the accuracy of the Statements could not be established. The Accountant General has been requested to review the manner in which the statement is being prepared.

Motor Vehicle Loans

1978-1980

104. It has been observed that there is a difference of \$12,176 between the outstanding balance as at 31st December, 1977 and the opening balance shown on the Statement of Outstanding Balances as at 31st December, 1978. This matter is under correspondence with the Accountant General.

General Observations

1978-1980

105. The Statement of Outstanding Loans and Advances made from the Consolidated Fund for the financial years under review are not complete as several loans made to Public Sector Enterprises have not been included. Every effort should be made by the Accountant General to ensure that the Statement of Outstanding Loans or advances made from the Consolidated Fund reflects the true position.

106. The Government is authorised by the following Acts to guarantee loans or credits to public sector enterprises:-

- (a) Guarantee of Loans (Public Corporations and Companies) Act Cap. 77:01 in respect of which the aggregate limit of the guarantees is \$1,000 million.
- (b) State Enterprises Act (Guarantee) Act Cap. 77:03.
- (c) Co-operative Financial Institutions Act Cap. 75:01.

107. With regard to the Act at (b) above the Government acting under the authority of a resolution of the National Assembly, may enter into an agreement with a lending agency guaranteeing the repayment to that agency of monies advanced or expended by that agency to or for the benefit of a state enterprise or a registered society.

108. As regards the Act at (c) above the Minister in the name of the Government with the approval of the National Assembly may guarantee on such conditions as he thinks fit, the payment of the principal and of interest on any authorised borrowings of a financial institution established under that Act.

STATEMENT OF OUTSTANDING LOANS OR CREDITS GUARANTEED BY THE GOVERNMENT

1978-1980

109. 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 has been 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

1978-1980

110. A Statement of Investments of the Government in Public and Private Enterprises was not submitted for audit verification in accordance with financial instructions.

REVENUE
REVENUE CONTROL

1978-1980

111. **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 under review.

112. **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 and whether the accounts have been faithfully and properly kept.

Remission of Revenue

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

Arrears of Revenue

114. 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

1978-1980

115. The net surplus (deficit) as at the close of each financial year is set out in the table hereunder:—

	Original Estimates		Out-turn for year		Difference		
	Current	Capital	Current	Capital	Current (Deficit)	Capital Surplus (Deficit)	Total Surplus (Deficit)
	\$	\$	\$	\$	\$	\$	\$
1978	376,370	151,498	364,110	176,767	(12,260)	25,269	13,009
1979	400,897	293,024	399,397	126,362	(1,500)	(166,662)	(168,162)
1980	477,020	335,630	450,194	284,326	(26,826)	(41,304)	(68,130)

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

1978-1980

116. Reconciliation statements in respect of statutory expenditure for these years were not produced for audit scrutiny. In the circumstances, the accuracy of the expenditure shown on the Statements of Statutory Expenditure has not been established.

OUT-TURN OF EXPENDITURE

1978-1980

117. The National Assembly was not apprised of the undermentioned Statutory Expenditure in excess of the Annual Estimates. The accuracy of the figure shown on the Statement of Statutory Expenditure as shown below is subject to my comment at paragraph 116:—

\$'000				
Current Statutory Expenditure				
	Original Estimates	Actual Expenditure	Excess	
			Covered by Statutory Warrants	Not covered by Statutory Warrants
	\$	\$	\$	\$
1978	167,458	184,955	133	17,364
1980	250,163	349,661	67,303	32,195

\$'000				
Capital Statutory Expenditure				
	Original Estimates	Actual Expenditure	Excess	
			Covered by Statutory Warrants	
	\$	\$	\$	
1978	—	687	687	

APPROPRIATION
EXPENDITURE CONTROL

1978-1980

118. 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.

119. **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 recurrence 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

1978-1980

120. The total amount authorised by the Appropriation Act and Resolutions passed by the National Assembly to be issued from the Consolidated Fund to meet expenditure other than Statutory Expenditure in respect of each financial year is as follows:—

Authority	\$'000		
	Current	Capital	Total
	\$	\$	\$
1978			
Appropriation Act No. 6/78 enacted on 17.3.78	294,991	181,525	476,516
Financial Paper 2/78 Resolution CXL IV passed on 1.12.78	28,820	55,269	64,089
Total	323,811	216,794	540,605
1979			
Appropriation Act No. 5/79 enacted on 29.3.79	338,687	281,943	620,630
Financial Paper 2/79 Resolution No. CLVIII passed on 15.10.79	4,049	43,394	47,443
Financial Paper 3/79 Resolution No. CLXIII passed on 20.12.79	11,284	2,854	14,138
Total	354,020	328,191	682,211
1980			
Appropriation Act No. 10/80 enacted on 18.1.80	388,615	374,378	762,993
Financial Paper 2/80	176	8,249	8,424
Schedule of Supplementary Provision — Special Warrants under article 219(3)	14,169	55,520	69,689
Total	402,959	438,156	841,114

1978-1980

121. The total amount issued from the Consolidated Fund to meet expenditure exceeded the net amount authorised by the Appropriation Act for the following services in respect of each financial year as shown hereunder:—

Service	\$'000		
	Net Amount Authorised	Amount Issued	Excess
	\$	\$	\$
1978			
Head 11 — Guyana Defence Force	41,176	41,776	600
" 23 — Ministry of Home Affairs — Prisons	2,620	2,926	106
" 36 — Ministry of Works and Transport (Works)	36,312	38,921	2,609
" 58 — Ministry of Education, Social Development and Culture — Probation and Welfare Services	840	901	61
Division V — Prime Minister	12,011	12,518	307
Total	93,159	96,842	3,683
1979			
Head 11 — Guyana Defence Force	43,250	45,350	2,100
" 23 — Ministry of Home Affairs — Prisons	2,790	2,980	190
" 56 — Ministry of Works and Transport (Works)	38,335	43,035	4,700
" 58 — Ministry of Education, Social Development and Culture — Probation and Welfare Services	865	950	87
Total	85,238	92,315	7,077
1980			
Head 11 — Guyana Defence Force	3,144	3,558	414
" 35 — Ministry of Works and Transport (Works)	58,428	42,856	4,428
" 36 — Ministry of Works and Transport — Plant Maintenance and Hire Division	5,050	5,550	500
" 40 — Ministry of Works and Transport — Civil Aviation	2,590	3,045	455
Total	49,212	55,009	5,797

**APPROPRIATIONS – IN-AID
OUT-TURN OF RECEIPTS**

1978–1980

122. The amounts actually received in respect of each 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	\$'000		
	Estimated Amount	Amount Received	Amount under the Estimate
	\$	\$	\$
1978			
Head 11 – Prime Minister – Guyana Defence Force	600	39	561
" 23 – Ministry of Home Affairs – Prisons	107	–	107
" 35 – Ministry of Works and Transport (Works)	3,200	3,160	40
" 58 – Ministry of Education, Social Development and Culture – Probation and Welfare Service	60	18	42
Total	3,967	3,217	750
1979			
Head 11 – Prime Minister – Guyana Defence Force	2,100	158	1,942
" 23 – Ministry of Home Affairs – Prisons	190	1	189
" 35 – Ministry of Works and Transport (Works)	4,700	1,845	2,855
" 58 – Ministry of Education, Social Development and Culture – Probation and Welfare Service	87	14	73
Total	7,077	2,018	5,059
1980			
Head 11 – Prime Minister – Guyana Defence Force	2,000	–	2,000
" 22 – Ministry of Home Affairs – Prisons	545	118	427
" 35 – Ministry of Works and Transport (Works)	4,945	3,096	1,849
" 40 – Ministry of Works and Transport – Plant Maintenance and Hire Division	500	–	500
Total	7,990	3,214	4,776

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 Officer concerned.

OUT-TURN OF EXPENDITURE

1978-1980

123. The actual expenditure excluding Statutory Expenditure as compared with the Revised Estimates, the total of the advances made from the Contingencies Fund and the unauthorised expenditure in respect of each financial year are shown hereunder:—

	\$000					
	Original Estimates	Supple- mentary Provision	Revised Estimates	Actual Expenditure	Con- tingencies Fund	Un- authorised Excess
	\$	\$	\$	\$	\$	\$
1978						
Current	294,991	28,820	323,811	305,893	6,255	—
Capital	181,525	35,269	216,794	145,674	6,904	—
Total	476,516	64,089	640,605	451,567	13,159-	—
1979						
Current	338,687	15,333	354,020	351,963	2,728	—
Capital	281,943	46,249	328,191	201,792	487	—
Total	620,630	61,582	682,211	553,755	3,215	—
1980						
Current	388,615	14,344	402,958	419,292	3,903	13,031
Capital	374,378	63,778	438,156	341,387	3,366	—
Total	762,993	78,122	841,114	760,679	6,669	13,031

Unauthorised excess expenditure on Heads and Divisions

1978-1980

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

	\$000					
	Over the Revised Estimates Appropriations and Statutory	Over the Revised Estimates Statutory	Over the Revised Estimates Appropriations	Advances from Con- tingencies Fund	Unauthorised Excess Appropriations	Total Unauthorised Excess Appropriations Current and Capital
	\$	\$	\$	\$	\$	\$
1978						
Current	25,367	17,364	8,003	2,728	5,275	—
Capital	4,253	687	3,566	487	3,079	8,354

	Over the Revised Estimates Appropriations and Statutory	Over the Revised Estimates Statutory	Over the Revised Estimates Appropriations	Advances from Contingencies Fund	Unauthorised Excess Appropriations	\$000 Total Unauthorised Excess Appropriations Current and Capital
	\$	\$	\$	\$	\$	\$
1979						
Current	16,373	—	16,373	3,503	13,070	13,070
1980						
Current	62,960	32,195	30,765	1,770	28,995	28,995

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

Unauthorised excess expenditure on Subheads under Heads and Divisions

1978-1980

125. 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
		\$		\$	\$
1978	303	27,452,903	25	680,249	26,772,654
1979	301	35,757,427	12	5,637,115	30,120,312
1980	355	62,842,164	25	10,578,805	52,263,361

Errors of Classification

1978-1980

126. 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. Most of 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

1978-1980

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

	₹
1978	545,877
1979	3,239,679
1980	7,985,043

The amounts listed above did not include payments made by the Post Office Corporation and the Paymasters as mentioned at paragraphs 41 and 62 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

1978-1980

128. 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.

1978-1980

129. 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.

STATEMENTS OF EXCESS EXPENDITURE

130. 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 1966-1977.

SUPPLEMENTARY APPROPRIATION BILL

131. The amounts authorised by Resolutions passed by the National Assembly as detailed at paragraph 109 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 1966-1977.

UNPRESENTED VOUCHERS

1978-1980

132. Vouchers totalling a considerable sum in respect of transactions relating to Ministries/Departments for each of the financial years was not produced for audit examination. Consequently it could not be determined whether the expenditure was properly incurred.

STORES AND OTHER PUBLIC PROPERTY

Categories of Stores

133. 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 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

134. 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

135. Every Ministry and 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

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

- (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

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

Loss of Stores

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

Accidents

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

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

140. 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 each financial year.

OTHER PUBLIC PROPERTY

Government Quarters

141. 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

142. 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

143. 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 1978 to 1980 for audit examination and any rectifications thereto arising from such examination, before the presentation of the final signed Annual Financial Statements.

144. 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 including the updating of the computerised records to agree with the General Ledger balances, 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.

145. 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 ACCOUNTS**

Unauthorised Excesses

1978

146. The unauthorised excess expenditure on the Head shown hereunder is a serious breach of the legislation pertaining to the administration of public funds:—

Year	Head	Excess
1978	1	7,218

1978–1980

146A. 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 Con- tingencies Fund	Excess Unauthorised
		\$			\$
1978	4	25,045	—	—	25,045
1979	4	22,918	—	—	22,918
1980	6	22,127	—	—	22,127

UNPRESENTED VOUCHERS

1978–1980

147. Vouchers totalling a considerable sum in respect of transactions relating to the Department for each of the financial years were not produced by the Accountant General for audit examination.

1978 and 1980

148. 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
1978	18,218	—	18,218
1980	17,684	—	17,684

DEPOSITS FUND ACCOUNTS

1978-1980

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

150. **Deposits.** The Statement of the Deposits Fund Accounts as at the end of each financial year submitted by the Accountant General showed two accounts with credit balances totalling \$167,680 which remained static throughout the financial years under review.

GENERAL ACCOUNT

1978-1980

151. **Imprests.** The Statement of Imprest Accounts as at the end of each financial year submitted by the Accountant General revealed a debit balance on the Imprest Account as follows:-

Year	Debit Balance \$
1978	9,341
1979	10,240
1980	7,239

JUDICIARY

Appropriation Accounts

Unauthorised Excesses

1978-1980

152. 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 Con- tingencies Fund \$	Excess Unauthorised \$
1978	15	70,678	4	46,028	24,650
1979	1	8,116	—	—	8,116
1980	7	34,680	—	—	34,680

Liabilities relating to the Appropriation Account

1978-1980

153. 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 years were as follows: -

Year	Total
	₹
1978	7,608
1979	30,585
1980	759

Unpresented Vouchers

1978-1980

154. Vouchers totalling a considerable sum in respect of transactions relating to the Department for each of the financial years were not produced by the Accountant General for audit examination.

Expenditure Control

1978-1980

155. **Vote Accounting.** Vote accounts were not properly maintained for example liabilities incurred, unspent balances and initials of certifying officers were not always recorded. District allocations under certain subheads were exceeded despite warnings given by the Registrar that over-expenditure would result in surcharge against the Clerk of Court. Evidence of reconciliation between the Department's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances, the accuracy of the Appropriation Accounts was not established.

Head 3 - Subhead 12 - Rice Assessment Tribunal

1978-1980

156. Necessary entries in respect of employees overtime pay for rice assessment cases, were not made in the Salaries Register, and, as a result, particulars relating thereto were not included on the prescribed forms submitted annually to the Commissioner of Inland Revenue.

REVENUE STATEMENTS

Revenue Control

1978-1980

157. **Revenue Accounting.** The Revenue Account and Revenue Control Account were not maintained by the Registrar in his capacity as Principal Receiver of Revenue. The revenue register in certain judicial districts did not provide adequate information to indicate that fines imposed and collectible were collected or due for collection.

1978-1980

158. **Register of Traffic Tickets.** Traffic tickets were not dealt with in accordance with the prescribed regulations in certain judicial districts. Acknowledgements for traffic tickets surrendered to the Magistrate's Court were still given in a book kept by the Police, despite the recommendation that a serially numbered duplicate book be used and the original given to the police for tickets submitted and the duplicate preserved for internal and audit checks. Several traffic tickets were not produced for audit.

1978-1980

159. **Control of Case Jackets.** A large number of case jackets were not produced for audit at certain judicial districts. Attention was drawn to the unsatisfactory storage and security of case jackets in certain districts.

1978-1980

160. **Issue of Commitment Warrants.** Cases were observed in which commitment warrants were not issued for considerable periods and where returns of unexecuted warrants were not furnished by the Police.

1978-1980

161. **Arrears of Revenue.** Arrears of revenue statements were not submitted for audit scrutiny so as to ascertain the arrears of revenue and to determine whether adequate measures were being taken to collect or write-off.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

162. **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.

1978-1980

163. **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
1978	32	376,026	21	21,181	68	634,930	47	286,271
1979	31	425,056	22	31,054	70	685,654	53	217,469
1980	31	453,049	24	215,909	72	756,977	57	335,063

1978-1980

164. **Advances.** The Statements of Advance 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 Credit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$		\$		\$
1978	1	572	1	572	3	34,980	2	703
1979	1	572	1	572	4	35,005	5	34,980
1980	1	572	1	572	4	35,005	4	35,005

GENERAL ACCOUNT

Accounting Control

1978-1980

165. **Collection Procedures.** The Remittance Books of the Central Accounting Unit of the Supreme Court and certain judicial districts were not properly maintained and there was no evidence of adequate internal checks by the supervisory officers. Instances were observed where the official receipts were not issued promptly and approved collection procedures such as opening of mail in the presence of another officer etc. were not observed.

1978-1980

166. **Collectors' Cash Book Statements.** The Accountant General's Department had not acknowledged amounts remitted by this Department for certain periods.

1978-1980

167. **Controlled Forms.** In certain instances controlled forms were not recorded in the register of controlled forms. Several general receipt books were not presented for audit scrutiny by certain judicial districts.

1978-1980

168. **National Insurance Scheme.** In certain judicial districts the procedures required to be followed were not observed, as a result the operation of the Scheme did not conform to the financial and statutory requirements.

1978-1980

169. **Imprests.** Attention was drawn to the fact that the Imprest Register required to be kept was not maintained at the Central Accounting Unit. In certain judicial districts the imprests were not properly operated and supervised, bank accounts were occasionally overdrawn and were not reconciled. Advances issued from the imprest could not be adequately examined for authenticity as Requisitions for Advances were not preserved for audit scrutiny.

170. 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
	\$
1978	66,125
1979	77,592
1980	51,999

Stores and other Public Property

1978–1980

171. **Inventories.** A master inventory of all items of permanent stores at the various district courts was not maintained at the Central Accounting Unit of the Supreme Court. The inventories at the judicial districts' offices were not properly maintained and periodically checked to verify the existence of Government furniture and equipment.

OTHER ACCOUNTS

Supreme Court

1978–1980

172. **Execution Sales.** Commission on execution sales conducted by the Marshal of the Supreme Court and deposited to his account was not paid over to the Treasury. Receipts were not always entered in chronological order in the Cash Book and payments made to Litigants as a result of execution sales were not acknowledged.

173. **Bank Accounts** in respect of execution sales were sometimes overdrawn and there was no evidence of reconciliation. Adequate internal control and supervision were not exercised in this unit of the Supreme Court and it was suggested that these checks be carried out by the Chief Registry Officer.

Magistrates' Court

1978–1980

174. **Courts' Accounts.** In certain judicial districts monthly list of balances of ledger cards pertaining to Bastardy and Affiliation Accounts was not prepared in order that reconciliation could be effected with the monthly balances in the Collecting Officer's cash book. Consequently, the accuracy of the cash book balances could not be established.

175. Copies of 'Order of Payments' authorising payments to be made by Post Offices were not always returned to Collecting Officers as evidence of payment and in certain districts this system was not in operation.

176. Accounting records such as Cash Book and Ledger Cards were not properly maintained. Bank reconciliation statements were not presented for audit in evidence that the accounts were reconciled in certain districts.

177. The statutory requirement relating to the paying over of unclaimed balances of certain accounts to the Accountant General was not always observed.

178. **General.** Adequate security arrangements were not observed for the custody of security documents, transport etc. lodged at certain judicial districts to abide bail costs.

**PARLIAMENT
APPROPRIATION ACCOUNT
Unauthorised Excesses**

1978-1980

179. 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 \$	Excess Unauthorised \$
1978	3	1,878	1,878
1979	2	1,063	1,063
1980	1	2,674	2,674

Liabilities relating to the Appropriation Accounts

1978-1980

180. 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 \$
1978	31,280
1979	3,898
1980	65

Unpresented Vouchers

1978-1980

181. Vouchers totalling a considerable sum in respect of transactions relating to the Department for each of the financial years were not produced by the Accountant General for audit examination.

Expenditure Control

1978-1980

182. **Vote Accounting.** The Accounting Officer has reported that numerous differences were discovered in reconciling the monthly expenditure reports furnished by the Accountant General's Department and his vote accounting records.

1978-1980

183. **Withdrawals from Consolidated Fund.** A record of the requests for withdrawals from the Consolidated Fund as required by financial instructions was not maintained by the Accounting Officer.

STORES AND OTHER PROPERTY

1979-1980

184. **Store-keeping.** The Accounting Officer was reminded of the necessity to ensure that inventories of furniture and office equipment should be updated and internal checks carried out periodically.

AUDIT

APPROPRIATION ACCOUNTS

Liabilities relating to the Appropriation Accounts

1978 & 1980

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

Year	Amount
1978	511
1980	5,879

OMBUDSMAN

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978

186. The unauthorised excess expenditure on the Head shown hereunder is a serious breach of the legislation pertaining to the administration of public funds:—

Year	Head	Excess
1978	6	\$ 7,229
	45	

1978-1980

186A. 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
1978	2	12,795	—	—	12,795
1979	2	750	—	—	750
1980	1	1,257	1	900	357

Liabilities relating to the Appropriation Accounts

1978-1979

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

Year	Amount \$
1978	205
1979	2,969

1978

188. 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 of Issues \$	Advances from the Contingencies Fund	Excess \$
1978	8,583	—	8,583

UNPRESENTED VOUCHERS

1978-1980

189. Vouchers totalling a considerable sum in respect of transactions relating to the Department for each of the financial years were not produced by the Accountant General for audit examination.

EXPENDITURE CONTROL

1980

190. **Vote Accounting.** Evidence of reconciliation between the Vote Accounting record and the monthly expenditure reports was not seen to substantiate the accuracy of the Appropriation Accounts.

GENERAL ACCOUNT

1978-1980

191. **Controlled Forms.** Adequate security was not exercised over the custody of cheque books.

1978-1980

192. **Imprest.** 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	Debit Balances
1978	268
1979	212
1980	68

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

193. **Stores - Inventory.** The inventory of office equipment and furniture was not subjected to periodical checks by the supervisory officer.

PUBLIC AND POLICE SERVICE COMMISSION

APPROPRIATION ACCOUNT

Unauthorised Excesses

1978-1980

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

Year	No. of Subheads Exceeded	Total Excess on Subheads over Revised Estimates	Excess Unauthorised
1978	3	\$ 2,015	\$ 2,015
1979	2	811	811
1980	4	4,358	4,358

Unpresented Vouchers

1978-1980

195. Vouchers totalling a considerable sum in respect of transactions relating to the Department for each of the financial years were not produced by the Accountant General for audit examination.

Expenditure Control

1978-1980

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

1978-1980

197. **Withdrawals from the Consolidated Fund.** A record of the requests for withdrawals from the Consolidated Fund as required by financial instructions was not maintained by the Accounting Officer.

1980

198. **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 as follows:—

Year	Head	Excess	Advances from Contingencies Fund	Excess
1980	7	\$ 6,427	—	\$ 6,427

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

Deposits Fund Accounts

Accounting Control

1978-1980

199. **Deposits Fund Accounting.** Evidence of reconciliation between the Commission'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.

200. **Miscellaneous Deposits.** Two accounts reflected static credit balances totalling \$10,690 which should be cleared.

GENERAL ACCOUNT

Accounting Control

1979-1980

201. **Salaries Account Cash Books.** The Salaries Account Cash Book was not balanced since September, 1979. The Salaries Register did not provide basic information concerning officers' salaries. Certain control records necessary in the preparation and certification of paysheets were not seen.

1978-1980

202. **Imprest.** 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	Debit Balances
1978	231
1979	25
1980	649

STORES AND OTHER PUBLIC PROPERTY

1978-1980

203. **Storekeeping.** Furniture and office equipment were not marked to identify them as Government Property. Inventories in respect of these items were also not produced for audit examination.

TEACHING SERVICE COMMISSION

APPROPRIATION ACCOUNTS

1978-1980

204. The Teaching Service Commission was established in 1978 by the Commencement Order dated April 10, 1978, made under Act No. 1 of 1975.

Unauthorised Excesses

1978-1980

205. The excess expenditure on the subheads affected, detailed on the Appropriation Accounts are summarised hereunder:-

Year	No. of Subheads Exceeded	Total Unauthorised Excess on Sub-heads over Revised Estimates
		\$
1978	2	162
1979	1	3,930
1980	3	17,158

Liabilities relating to the Appropriation Accounts

1978-1980

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

Year	Amount
	\$
1978	1,137
1979	2,921
1980	5,027

Unpresented Vouchers

1978-1980

207. Vouchers totalling a considerable sum in respect of transactions relating to the Department for each of the financial years were not produced by the Accountant General for audit examination.

EXPENDITURE CONTROL

1978-1980

208. **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.

1978-1980

209. **Withdrawals from the Consolidated Fund.** A record of requests for withdrawals from the Consolidated Fund as required by financial instructions was not produced for inspection.

GENERAL ACCOUNT

1978-1980

210. **Controlled Forms.** A register was not maintained to exercise adequate control over the receipt, issue and custody of controlled forms.

1978-1980

211. **Salaries.** The Salaries Cash Book bore no evidence of internal check. The Salaries Register did not provide basic information concerning officers' salaries. Certain control records necessary in the preparation and certification of pay sheets were not seen.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

212. **Stores - Inventories.** The inventory of office equipment and furniture was not satisfactorily maintained and various equipment were not marked to render them identifiable as Government property.

PUBLIC PROSECUTIONS
APPROPRIATION ACCOUNTS
Unauthorised Excesses

1978 & 1980

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

Year	No. of Subheads Exceeded	Total Unauthorised Excess on Sub-heads over Revised Estimates ₹
1978	2	1,297
1980	5	11,716

Unpresented Vouchers

1978—1980

214. Vouchers totalling a considerable sum in respect of transactions relating to the Department for each of the financial years were not produced by the Accountant General for audit examination.

Expenditure Control

1978—1980

215. **Vote Accounting.** Evidence of reconciliation between the Department's vote accounts and the monthly expenditure reports was not seen. Consequently, the accuracy of the Appropriation Accounts has not been established.

1980

216. **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	Head	Excess over Issues	Advances from Contingencies Fund	Excess
1980	9	23,458	—	23,458

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

217. **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 inspection.

DEPOSITS FUND ACCOUNTING

Accounting Control

1978-1980

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

1978-1980

219. **Advances.** In several instances officers resigned but did not settle balances outstanding on personal advances.

GENERAL ACCOUNT

Accounting Control

1978-1980

220. **Controlled Forms.** A register of controlled forms as required by accounting instructions was not presented for audit examination.

1978-1980

221. **Salaries Cash Book and Subsidiary Records.** Evidence of supervisory check in the salaries cash book was not seen. Salaries registers did not provide basic information concerning officers' salaries. A salary control register was not produced for the years 1978 and 1979.

1978-1980

222. **Collectors' Cash Book Statements.** Amounts remitted were not acknowledged by the Accountant General's Department in certain instances.

1978-1980

223. **Imprest.** Requisitions for Advances were not always authorised or presented for audit scrutiny.

Stores and Other Public Property

224. **Inventories.** Inventories of office furniture and equipment were not produced for audit scrutiny nor were certain items identified as public property.

PRIME MINISTER
APPROPRIATION ACCOUNTS

1978-1980

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

Year	Head/ Division	Excess over	Excess covered	Unauthorised Expenditure
		Revised Estimates	by Advances from Con- tingencies Fund	
		\$	\$	\$
1978	10	9,530	—	9,530
1979	10	335,465	—	335,465
	11	3,596,428	800,000	2,796,428
1980	10	309,877	—	309,877
	11	6,279,990	—	6,279,990

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

Year	No. of Subheads Exceeded	Total Excess	No. of Sub-	Excess	Excess Unauthorised
		on Subheads over Revised Estimates	heads covered by Advances from Con- tingencies Fund	covered by Advances from Contingencies Fund	
		\$		\$	\$
1978	8 -	549,673	1	4,542	545,131
1979	5	5,874,598	2	3,400,000	2,474,598
1980	14	5,473,647	1	500,000	4,973,647

Appropriations-in-Aid

1978-1980

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

Year	Estimates	Amount	Under the
	\$	Received	Estimates
	\$	\$	\$
1978	600,000	38,947	561,053
1979	2,100,000	157,738	1,942,262
1980	2,000,000	NIL	2,000,000

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 either not properly maintained or

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

1978-1980

228. 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 \$
1978	78,933
1979	350,112
1980	6,167,241

229. Further, 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 \$
1978	3,687,705
1979	2,467,423
1980	2,467,423

230. 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

1978-1980

231. 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. Other misallocations of expenditure not within the ambit of the subhead to which charged were as follows: -

1978

232. **Head 10, Subhead 11 Remuneration to Ministerial Private Secretaries.** Provision under this Head and Subhead was used to meet the payment of salaries to personnel other than Ministerial Private Secretaries.

1978-1980

233. **Head 11, Subhead 2 Other Expenditure.** In many cases, capital expenditure was charged to the above Head and Subhead, instead of to Division V, Subhead 1 Purchase of Equipment. In 1980 the sum of \$36,000 was expended on the purchase of a school building from Guyana Timbers Limited and charged to the above Head and Subhead, instead of Division V, Subhead 2 Buildings.

Unpresented Vouchers

1978-1980

234. Vouchers totalling a considerable sum in respect of transactions relating to the Department for each of the financial years were not produced by the Accounting Officer for audit examination.

Expenditure Control

1978-1980

235. **Vote Accounting.** Vote Accounts and subsidiary records of the Central Accounting Unit and at the Guyana Defence Force and Guyana National Service Headquarters were not properly maintained and supervised. Certain liabilities were not recorded in the Vote Accounts kept at the Central Accounting Unit and the Guyana Defence Force and consequently the financial position of the relevant sub-heads did not reflect the true position. 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.

1978-1980

236. **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
		\$		\$
1978	10	9,530	—	9,530
1979	10	335,465	—	335,465
	11	1,496,428	800,000	696,428
1980	10	309,877	—	309,877
	11	6,285,990	—	6,285,990
	V	1,168,106	500,000	668,106

237. 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,

1978-1980

238. **Personal Emoluments.** The Salaries Register for 1978 was not produced at the Central Accounting Unit. The Salaries Registers for 1978 to 1980 in respect of the Guyana Defence Force and Guyana National Service and 1979 and 1980 in respect of the Ministry's Headquarters were not properly maintained. In many instances basic information with regard to employees was not recorded. There were several instances of overpayments of salaries to personnel whose services were terminated, but there was no evidence that such overpayments were recovered or action taken to write off the amounts. There were also cases where only the net salaries were refunded to the Unpaid Salaries Account, but there was no evidence that the various deductions were recovered in respect of those personnel whose salaries should have been paid back to the expenditure subhead. Salaries Control Registers and Diaries of Pay Changes were not kept at the Central Accounting Unit, Guyana Defence Force and Guyana National Service for the purpose of enabling the Supervisory Officers to verify the accuracy of the payroll at the time of certification.

1978-1980

239. **Telephones.** There were many instances where telephones were installed without the prior approval of the Permanent Secretary, Public Service Ministry as required by financial instructions. Payment was also made for the installation of a telephone at the Guyana Teachers Association Hall in 1978 without the prior approval of the Permanent Secretary, Public Service Ministry. The Accounting Officer was therefore asked to justify this expenditure and to state the reason for installing the telephone. Attention was also drawn to the lack of control over the use of telephones. Registers of overseas calls as required by financial instructions were not kept at the Ministry's Head Office during 1978 and 1979 and the Guyana Defence Force Headquarters during 1978 to 1980. In the circumstances, it could not be determined whether the expenditure charged to the Appropriation Accounts was incurred on official business.

1978-1980

240. **Contracts.** Copies of a number of contracts were not submitted for examination by the Guyana National Service. There were instances where contracts were either not entered into or were entered into long after the works were completed.

REVENUE STATEMENTS

Revenue Control

1978-1980

241. **Revenue Accounting.** Revenue Accounts, Revenue Control Accounts and a Revenue Collector's 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. Several Collector's Cash Book Statements for revenue collected at outstations were not produced for audit examination. In the circumstances, there would appear to be no proper control over the assessment, collection and accounting for revenue.

1978-1980

242. **Revenue Registers.** Revenue registers were not kept at the Central Accounting Unit and constituent departments, with the exception of a Register of Chartered Flights undertaken by the Guyana Defence Force.

1978-1980

243. **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 since 1976.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

244. **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.

1978-1980

245. **Deposits.** The Deposits Accounts Ledger kept at the Central Accounting Unit was not properly maintained. The ledger was not balanced monthly, deposits were not serially numbered, a control account was not kept and half-yearly certificates of balances were not prepared as required by financial instructions. The Statement of Deposits Accounts as at the end of each financial year submitted by the Accountant General showed debit balances and that certain of the debit balances as well as certain of the credit balances remained static during each of the financial years as follows:-

Year	No. of Debit Balances	Total of Debit Balances	No. of Static Debit Balances	Total Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1978	6	123,449	5	17,298	15	72,155	13	55,683
1979	6	124,969	5	17,298	16	71,064	13	54,673
1980	7	60,134	4	16,082	16	68,318	13	54,775

1978-1980

246. **Advances.** The Advances Registers were not properly maintained at the Central Accounting Unit and constituent departments. 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 Static Credit Balances
		\$		\$		\$		\$
1978	2	23,955	2	23,955	3	89,339	2	966
1979	2	23,955	2	23,955	3	75,483	3	75,483
1980	4	372,787	2	23,955	1	588	1	388

GENERAL ACCOUNT

Accounting Control

1978-1980

247. **Collection Procedures.** The procedures relating to the collection of public monies were not strictly observed. For example double-faced carbon paper was not always used, the duplicate copy of receipts was not always issued to payees, the triplicate copy instead of the original of general receipts was submitted with Collectors' Cash Book/Statements. Collections at a Sub-Office were not brought to account in the Collectors' Cash Book/Statements. The Remittance Books were not properly maintained at the Central Accounting Unit and at constituent departments. For example receipts in acknowledgement were not always quoted and there was no evidence of regular supervisory checks.

1978-1980

248. **Controlled Forms.** The Registers of Controlled Forms were not produced for examination at the Central Accounting Unit, Pay and Records Office, Guyana Defence Force, the Papaya Training Centre and Supplies Division, Guyana National Service. Several general receipt books were not entered in the Register of Controlled Forms at the Finance Division, Guyana National Service.

1978-1980

249. **National Insurance Scheme.** The Registers of National Insurance Scheme Contributions and Cheques remitted to the General Manager, National Insurance Scheme for the years under review were not properly maintained and supervised. Further, in many instances several employees were not promptly registered with the Scheme and Contribution Cards obtained. At one constituent department receipts in acknowledgement of remittances to the General Manager, National Insurance Scheme were not produced.

1978-1980

250. **Imprests.** The Imprest Cash Book for the Guyana National Service was not properly maintained. The Imprest Cash Books for the Guyana Defence Force for the years 1978 and 1979 were not produced for audit examination. The Imprests were not properly operated and supervised. In 1978 personal advances of salaries were made from the Guyana National Service Imprest without proper authority and several advances were not authorised by the supervising officer. Sub-imprests issued to the Guyana Defence Force were not promptly retired in 1978 and 1979 and the 1980 sub-imprest was short-retired by a substantial amount. Monthly bank reconciliation statements were not produced for the Guyana Defence Force and Guyana National Service Imprest Accounts. At an audit inspection in October, 1978 the Guyana National Service Imprest of \$200,000 showed an excess of \$442,295. It is therefore obvious that considerable funds were obtained from other sources resulting in inflation of Imprest without authority but these sources could not be determined. In addition to this the Imprest Account was in overdraft without authority. This situation continued throughout the period under review. 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 Accounts	Credit Balances
		\$		\$
1978	2	885,306	2	134,411
1979	3	667,157	2	134,411
1980	4	752,017	2	296,395

251. In the absence of a Statement of Composition of the Standing Imprest and supporting certificates it could not be determined whether the Standing Imprest of \$10,000 was fully accounted for at the end of each year.

Paymasters' Advances

1978—1980

252. The Paymasters' Advances Register kept by the Central Accounting Unit was not properly maintained for the year 1978. 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 Paymasters advances were satisfactorily accounted for. Consequently, there were large balances outstanding on the Paymasters' Advances Account 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 Balances Outstanding at 31.12.
		\$
1978	2	3,687,705
1979	2	2,467,423
1980	2	2,467,423

Information was requested regarding the clearing of the outstanding balances. It is 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 in 1978 to grant advances to officers attending overseas courses and conferences, purchase of meals and goods and for catering.

1978—1980

253. **Salaries Banks Account.** A Salaries Cash Book was not maintained in respect of the Guyana National Service Salaries Bank Account No. 501 during the period under review. Instead, only a record of cheques drawn on the Account was maintained. Amounts paid into the account and balances were not indicated and even the cheques issued were not totalled in this record. The Guyana Defence Force Salaries Cash Book was not properly maintained. The Guyana National Service and Guyana Defence

Force Salaries Accounts were used extensively for payments other than salaries and consequently the bank accounts were overdrawn by substantial amounts during certain periods. These bank accounts also showed large balances during other periods. Bank reconciliation statements for both Guyana Defence Force and Guyana National Service for the period under review were not submitted to this Department for examination.

1978-1980

254. **Unpaid Salaries Bank Account No. 436 - Guyana Defence Force.** An examination of the Register of Unpaid Salaries revealed that the total of salaries remaining unpaid at 31st December, 1980 was \$2,528,065 and that the unpaid salaries at the end of each financial year were not paid back to the relevant subhead to which the payments were debited or to revenue after the close of the financial year. Several large payments which should have been made either through the imprest or by cheque order were improperly made from this Account in 1979 and 1980. Lists of balances of unpaid salaries and allowances were not submitted for the period under review as required by financial instructions.

1978-1980

255. **Collector's Cash Book/Statements from Ministry's Sub-Offices.** Collector's Cash Book/Statements and related documents were not submitted for audit examination in respect of 1978 and 1979 for Guyana National Service and several months in 1980 for both Guyana National Service and Guyana Defence Force. An examination of the Collector's Cash Book/Statements submitted revealed that they were not properly maintained in accordance with financial instructions.

1978-1980

256. **Sub-accountant's Cash Book.** The Summary Cash Book for the period January to 14th August, 1978 was not produced for audit examination. There were differences between the Statements of Payments prepared by the Data Processing Unit of the Public Service Ministry and the Summary Cash Book in 1978 and 1979. The latter Cash Book was not certified after 28th November, 1978 and was not balanced on 30th December, 1978 which was the last working day in the financial year. The Main Bank Account No. 200 was no longer operated after 31st December, 1977 but there was no evidence that it was reconciled and all outstandings cleared. The present position with this account is that it has been overdrawn by \$5,773,147 since 31st December, 1977 but no action is apparently being taken to clear this overdraft and have the account closed. A New Main Bank Account No. 700 was opened with effect from 1st January, 1978 but an examination of the Bank Reconciliation Statement for December, 1980 prepared by the Ministry revealed that there were amounts in the Cash Book since 1978 but not brought to account by the Bank, numerous remittances not brought to account in the Cash Book since 1978 and several adjustments which were to be made in the Cash Book since 1978 but not effected. There were also substantial overdrafts on this Account during 1978 and 1979.

257. **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

1978-1980

258. **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. Permanent Stores Records

required to be kept by financial instructions for the protection of the Government's permanent assets were not maintained by the Ministry and a constituent department. In 1972 it was suggested that annual certificates be given by suitably appointed Boards of Survey to the effect that vehicles of the Guyana Defence Force were in existence and agreed with the details in the inventory. This suggestion has not yet been implemented.

1978-1980

259. **Purchase of Stores.** Substantial quantities of stores were purchased from private suppliers instead of Government Agencies. Certificates that the stores 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 were purchased but the necessary documentation were not produced.

1978-1980

260. **Storekeeping.** Several unsatisfactory features regarding storekeeping procedures at certain Sub-Offices were observed resulting in considerable shortages and excesses. These include failure to produce several bin cards and to dispose of un-serviceable and obsolete stores promptly. Loans were made to private parties without proper authority and several loans were long outstanding. Inventories of furniture and equipment were either not properly maintained or produced for audit.

1980

261. **Tender Board.** The contract for the supply of bread to the Guyana Defence Force for 1980 was awarded by the Departmental Tender Board although it was not within its competence to do so. Tender Board procedures were also not observed by the Guyana National Service for the supply of goods and services.

1978-1980

262. **Vehicle Log Books.** Log Books were not produced for vehicles stationed at the Ministry's Headquarters. From test checks carried out on vehicle log books at certain locations of the Guyana National Service it was observed that many books were either not produced or properly maintained and periodically checked. There were instances where journeys and miles travelled were not recorded and where the journeys were not authorised. In many cases monthly returns of miles per gallon etc., were not submitted. An examination of those submitted revealed high fluctuations in consumption. In some cases new log books were opened before the previous ones were completed. In the circumstances it could not be ascertained whether all the log books at each location visited were produced for audit examination and whether the performance and fuel consumption of the vehicles were satisfactory and the journeys were undertaken solely on official business.

1978-1980

263. **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.

1978-1980

264. **Workshops.** It was observed that in certain workshops records were either not kept or properly maintained in respect of jobs undertaken in order to determine the actual cost of each job. There were considerable delays in effecting repairs to vehicles. Records were not maintained at certain workshops for unserviceable parts removed from vehicles and engines in accordance with financial instructions. Privately owned vehicles, including three hire cars, were repaired at a workshop but the reasons for effecting the repairs and whether payment was received for such repairs could not be determined.

1980

265. **Library.** An accession register was either not kept or properly maintained at certain sub-offices. The systems in operation were not satisfactory and they were not documented. Although the library at Camp Ayanganna was a reference library loans were made to certain officers and many loans were long outstanding. Although there were changes in librarians there were no handing/taking over statements.

1978-1980

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

1978-1980

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

OTHER MATTERS

1978-1980

268. **Field Audit Programme and Reports.** Field Audit Programmes for the period under review were not submitted to me as required by financial instructions. Field Audit Reports were not accompanied by explanations from the Storekeepers and their Supervisors in respect of discrepancies found and there were protracted delays after much correspondence before such explanations were obtained. Several explanations are still outstanding and action cannot be completed by the Losses Board on numerous matters reported.

1978-1980

269. **Gold Mining Operations - Guyana National Service.** The Guyana National Service commenced gold mining operations in 1977 but the Gold Mining Operations Record was started only in 1980 and it was not properly maintained. There were differences between the Royalty Register kept by the Commission of Geology and Mines and the Gold Mining Operations.

1980

270. **Gold Mining Operations - Guyana Defence Force.** The Guyana Defence Force commenced gold mining operations in 1980, but the records have not been produced for audit examinations.

1980

271. **Loan from Guyana Defence Force Credit Union.** The Guyana Defence Force borrowed \$450,000 from the Guyana Defence Force Credit Union to buy three Leyland buses and arranged to repay the latter at the rate of \$20,000 per month. Even though the buses will become public property the arrangement was unauthorised and not in keeping with the Government's financial procedures.

GENERAL OBSERVATIONS

272. **Internal Control.** From the above it is evident 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.

MINISTRY OF PARLIAMENTARY AFFAIRS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1980

273. The unauthorised excess expenditure on the Head shown hereunder is a serious breach of the legislation pertaining to the administration of public funds:—

Year	Head	Excess
1980	12	40,360

1978 & 1980

274. 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	Excess Unauthorised
		\$	\$
1978	3	617	617
1980	3	40,444	40,444

EXPENDITURE CONTROL

1980

275. 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	Unauthorised Excess \$
1980	13	40,360

MINISTRY OF PUBLIC CORPORATIONS

APPROPRIATION ACCOUNTS

EXPENDITURE CONTROL

1979 & 1980

276. Incurring of expenditure in excess of Issues from the Consolidated Fund. The total expenditure exceeded the total issues from the Consolidated Fund as the Accountant General did not request release of Funds to meet expenditure resulting in the following excesses:—

Year	Excess \$
1979	1,371
1980	12,887

PUBLIC SERVICE MINISTRY

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

277. 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 Contingencies Fund Advances	Excess covered by Contingencies Fund Advances	Excess Unauthorised
		\$		\$	\$
1978	5	1,832,990	1	6,658	1,826,332
1979	9	2,862,121	1	211,913	2,650,208
1980	7	4,072,845	—	—	4,072,845

Liabilities relating to the Appropriation Accounts

1978-1980

278. 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	Total \$
1978	18,355
1979	44,621
1980	86,248

Unpresented Vouchers

1978-1980

279. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced by the Accountant General for audit examination.

Expenditure control

1978-1979

280. **Vote Accounting.** Evidence of reconciliation between the Ministry's Vote Accounts and its Appropriation Accounts was not seen. In the circumstances, the accuracy of the Appropriation Accounts was not established. Furthermore, the vote account records were not properly kept and attention was drawn to the importance of preserving this important record.

1978-1980

281. **Division VIII - Subhead 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 for example, instances were observed where entries were omitted from both records.

1979-1980

282. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and Advances from the Contingencies Fund.** Expenditure was incurred during the financial years in excess of issues from the Consolidated Fund as follows:-

Year	Head/Division	Excess over Issues \$	Advances from Contingencies Fund	Excess \$
1979	VIII	1,396,698	-	1,396,698
1980	14	20,740	-	20,740
1980	VIII	5,543,554	-	5,543,554

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

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

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

1978-1980

284. **Advances.** There were omissions of certain necessary information in the Advances Register and half-yearly statements of reconciliation were not submitted to the Accountant General.

1978-1980

285. **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 Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$
1978	5	285,969	3	1,174
1979	5	288,085	4	1,617
1980	5	288,562	1	125

GENERAL ACCOUNT

Accounting Control

1978-1980

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

Salaries Account and Subsidiary Records

1978 & 1979

287. The subsidiary records containing basic information in respect of officers' salaries were not properly maintained. Several overpayments of salaries were noted. The salaries bank account reflected overdraft for certain periods indicative of lapses in the accounting procedures.

National Insurance Scheme

1978-1980

288. A record of contributors to the Scheme was not produced for audit scrutiny and contributions were not recorded on the majority of cards for 1979. Contributors cards for 1980 were not available for audit examination.

Residential Telephone Registers

1978 & 1979

289. The attention of the Accounting Officer was drawn to the manner in which information was recorded in this register which was at variance with standard requirement laid down by Public Service Ministry instructions.

Imprests

1978 & 1979

290. Several unsatisfactory features regarding the operation of the Ministry's imprest account were reported to the Accounting Officer. The Bank Account was substantially overdrawn on several occasions and Bank Reconciliation Statements were not furnished for audit scrutiny for certain periods.

291. The statement of imprest submitted by the Accountant General's Department reflected that the imprest was not fully retired for the years under review as follows:-

Year	Amount Short-retired \$
1978	130,922
1979	130,490
1980	142,346

STORES AND OTHER PUBLIC PROPERTY

1978 & 1979

292. **Inventory.** Inventories of furniture and equipment were not furnished for audit verification. Consequently, it could not be satisfactorily determined that these assets were properly accounted for and were subjected to periodical internal check.

1978 & 1979

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

General Observations

294. **Insurance Premiums.** The returns of monthly deductions of insurance premiums from officers' salaries were not forwarded to the Accountant General.

OTHER ACCOUNTS

Public Service Manpower Training Programme

1979 & 1980

295. Financial statements of the receipts and expenditure for the Project financed by USAID and the Government of Guyana were not furnished for audit examination.

FOREIGN AFFAIRS
APPROPRIATION ACCOUNTS
Unauthorised Excesses

1978-1980

296. 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
		\$		\$	\$
1978	9	222,935	1	13,462	209,473
1979	23	3,061,590	1	537,648	2,523,942
1980	20	3,621,057	—	—	3,621,057

1979-1980

297. The unauthorised expenditure on the Revised Estimates relating to appropriations in respect of the Heads 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	Advances from Contingencies Fund	Unauthorized Expenditure
1979	16	2,416,887	537,648	1,879,239
	IX	60,361	—	60,361
1980	15	3,110,668	—	3,110,668

Liabilities relating to the Appropriation Accounts

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

Year	Amount
	\$
1978	44,553
1979	131,611
1980	153,017

Unpresented Vouchers

299. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced by the Accountant General for audit examination.

EXPENDITURE CONTROL

1978-1980

300. **Vote Accounting.** Evidence of monthly reconciliation between the Ministry's vote account record and the monthly expenditure reports was not seen. Consequently, the accuracy of the Appropriation Accounts has not been established.

301. In numerous instances transactions by the Overseas Sub-Treasuries were not incorporated in the vote account book resulting in expenditure being grossly understated in the vote account book.

1979

302. **Division IX Subhead 2 - Acquisition of Overseas Offices and Residences.** The accounting Officer stated that expenditure of \$90,000 was incurred against Division IX Subhead 2 but this amount was not reflected under the above Subhead in the Appropriation Account.

1978-1980

303. **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	Head/ Division	Excess over Issues	Advances from Contingencies Fund	Excess
		\$	\$	\$
1978	16	5,959,379	16,459	5,942,920
1979	16	2,416,887	537,648	1,879,239
	IX	60,361	-	60,361
1980	15	7,743,661	-	7,743,661

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

1978-1980

304. **Financial Control.** Certain Overseas Missions have again been delinquent in the submission of the monthly financial returns. These returns are necessary to monitor the financial operations of the overseas missions.

REVENUE STATEMENTS

Revenue Control

1978-1980

305. **Rents Register.** A register of rents collectible from officers occupying rented quarters was discontinued by the Ministry and, as a result, all rentals collectible could not be satisfactorily verified.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

306. **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 the Deposits Fund Accounts was not established.

1978-1980

307. **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
		\$				\$		\$
1978	1	149,396	—	—	4	777	4	777
1979	1	149,282	—	—	4	777	4	777
1980	1	149,205	—	—	4	777	4	777

1978-1980

308. **Advance Accounts.** 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 of Static Debit Balances	No. of Credit Balances	Total Credit Balances
1978	2	918	1	103	1	255,890
1979	2	918	2	918	2	170,295
1980	2	918	2	918	2	135,623

GENERAL ACCOUNT

Accounting Control

1978-1980

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

1978-1980

310. **Controlled Forms.** The approved procedures relating to the receipt, custody and issue of receipt books and cheque books were not always observed.

1978-1980

311. **Imprests.** 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 Balances
1978	9	1,242,729	1	720
1979	9	1,194,518	1	720
1980	9	1,357,905	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. Certain Overseas Missions have exceeded their authorised Imprest levels.

1979

312. **Loss of Cash.** One case of Loss reported in respect of 1979 is set out at Appendix A(1).

STORES AND OTHER PUBLIC PROPERTY

1978-1980

313. **Stores Accounting.** Inventory of office furniture and equipment and a master inventory of permanent stores owned by Overseas Missions was not kept at the Ministry.

1978-1979

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

ATTORNEY GENERAL, DEEDS REGISTRY AND OFFICIAL RECEIVER APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

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

Year	No. of Subheads	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
		\$		\$	\$
1978	12	25,917	3	3,810	22,107
1979	2	749	-	-	749
1980	4	25,399	-	-	25,399

1978 & 1980

316. The unauthorised expenditure in respect of the Heads shown hereunder is a serious breach of the legislation pertaining to the proper administration of public funds.

Year	Head No.	Excess over Revised Estimates	Excess covered by Advances from Contingencies Fund	Unauthorised Expenditure
		\$		\$
1978	19	14,028	—	14,028
1980	17	9,387	—	9,387

Unpresented Vouchers

1978-1980

317. Vouchers totalling a considerable sum in respect of transactions relating to the Department for each of the financial years were not produced by the Accountant General for audit examination.

Expenditure Control

1978-1980

318. **Vote Accounting.** Reconciliation of the Vote Accounting record and the monthly statements of expenditure produced by the Data Processing Division revealed several instances of mispostings which remained unadjusted in the Appropriation Accounts.

1978 & 1980

319. **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	Excess over Issues	Advances from Contingencies Fund	Excess
	\$		\$
1978	14,038	—	14,038
1980	9,387	—	9,387

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

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

320. **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.

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

Year	No. of Debit Balances	Total of Debit Balances	No. of Static Debit Balances	Total of Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$		\$		\$
1978	2	2,770	2	2,770	1	1,703	1	1,703
1979	2	2,770	2	2,770	1	1,703	1	1,703
1980	2	2,770	2	2,770	1	1,703	1	1,703

1978-1980

322. **Advances.** 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 of Static Debit Balances
1978	1	3,436	1	3,436
1979	1	3,436	1	3,436
1980	1	3,436	1	3,436

GENERAL ACCOUNT

323. **Imprests.** 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:-

	1978	1979	1980
	\$	\$	\$
Attorney General	1,000.00	1,000.00	-
Official Receiver	1,800.00	700.00	-
Deeds Registry	603.05	2,000.00	173.20

**OFFICIAL RECEIVER,
PUBLIC TRUSTEE AND STATE SOLICITOR
DEPOSITS FUND ACCOUNTS**

Accounting Control

1978-1980

324. **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 Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$
1978	6	39,611	1	9,219
1979	6	36,116	3	17,018
1980	7	45,703	4	17,081

325. **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
1979	2	6,029	2	6,029
1980	2	6,029	2	6,029

OTHER ACCOUNTS

OFFICIAL RECEIVER

1978-1980

326. **Insolvency Estates Account.** 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.

Furthermore, the transactions relating to the administration of these Estates are not subjected to scrutiny by the Accountant General.

PUBLIC TRUSTEE

1978-1980

327. A similar unsatisfactory situation as mentioned at paragraph 326 above existed in respect of the Deceased Persons Estates Accounts administered by the Public Trustee.

328. Recommendations were made for the properties of deceased persons to be properly identified and tagged; they should also be properly described and numbered in the Property Book to discourage any irregularity.

STATE SOLICITOR

1978-1980

329. Individual ledger accounts and Control Accounts were not maintained in respect of litigation matters undertaken by the State. Consequently, the large cash balances reflected on the State Solicitor's account cannot be satisfactorily substantiated. Several old files concerning litigation matters were destroyed without audit scrutiny. It was therefore difficult to verify the authenticity of certain transactions.

DEEDS REGISTRY

REVENUE STATEMENTS

Control of Revenue

1978-1980

330. **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.

1978-1980

331. **Legal Documents.** A number of documents such as mortgages, cancellation of mortgages, deeds and transports were not produced for audit scrutiny. Consequently, the accuracy of the fees collected was not established.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

332. **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.

1978-1980

333. **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
		\$		\$
1978	4	21,222	5	134
1979	5	28,973	8	134
1980	5	32,935	4	209

GENERAL ACCOUNT

Accounting Control

1978-1980

334. **Revenue Collection.** Several short-collections of fees and duty were observed in the processing of legal documents in the Registry.

1978-1980

335. **Remittance Book.** The absence of periodical supervisory check over the receipt of incoming moneys through the post was noted; several amounts were not brought to account in the cash book.

1978-1980

336. **Collectors Cash Book Statements.** The Accountant General's Department has not acknowledged amounts remitted by this Department in several instances for the period under review.

1978-1980

337. **Salaries Control Register and Subsidiary Records.** Evidence of supervisory check of the Diary of Pay Changes and the Salaries Control Register was not seen. The salary register did not provide adequate information such as appointments, termination of service etc. which affect the proper payment of salaries. Several cases of over-payments of salaries were observed during this period.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

338. **Stores Accounting.** An up-to-date inventory of furniture and equipment was not maintained at the Deeds Registry.

OTHER ACCOUNTS

1978-1980

339. **Registry of Courts - Deposits.** Individual ledger accounts were not maintained for the amounts deposited with the Registrar to abide claims and litigants' costs for the period reviewed. Revenues derived from these transactions were not transferred to the Public Treasury.

Land Registry Assurance Fund

1978-1980

340. **Accounts.** Accounts relating to this Fund were not prepared and submitted for audit examination in respect of the years under review. Section 127 of the Land Registry Act Cap. 5:02 provides for the establishment of an Assurance Fund.

MINISTRY OF INFORMATION

APPROPRIATION ACCOUNT

Unauthorised Excesses

1978-1980

341. 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 Contingencies Fund Advances	Excess covered by Contingencies Fund Advances	Excess Unauthorised
		\$		\$	\$
1978	8	159,692	4	37,774	121,918
1979	7	65,436	—	—	65,436
1980	7	56,910	—	—	56,910

Liabilities relating to the Appropriation Account

1978-1980

342. 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 were as follows:—

Year	Total
	\$
1978	5,538
1979	4,925
1980	20,849

Unpresented Vouchers

1978-1980

343. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced by the Accountant General for audit examination.

EXPENDITURE CONTROL

1978

344. **Vote Accounting.** The reconciliation statement between the vote account records and the Appropriation Account disclosed several mispostings in the Appropriation Accounts which remained unadjusted in the Public Accounts.

345. **Division XI — Subhead 4 — Dubbing Theatre.** Expenditure was incurred on the establishment of a canteen from funds provided under this subhead which was specifically voted for further works to the Colour Laboratory.

1978

346. **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	Head/ Division	Excess over Issues	Advances from Contingencies Fund	Excess
1978	XI	75,935	—	75,935

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

DEPOSITS FUND

Accounting Control

1978–1980

347. **Deposits Fund Accounting.** The balance on the Deposit Fund in respect of the Ministry's Sports and Cultural activities was transferred to a revolving fund. However, the accuracy of the balance transferred could not be determined in the absence of certified statements attesting to this balance. Moreover, certified statements in respect of the other deposit accounts were not submitted for audit examination.

1978–1980

348. **Advance Accounts.** The omission of information such as authority, terms and condition of advances in the advances ledger and non-reconciliation of the advance accounts with the Accountant General's records continued during these years.

GENERAL ACCOUNT

Accounting Control

1979–1980

349. **Collection Procedures.** The absence of periodical supervisory check over the receipt of incoming monies through the post was noted; the remittance book was not properly maintained for example, receipts in acknowledgement were not always quoted.

1978–1980

350. **Controlled Forms.** Several receipt books and cheque books were not recorded in the register of controlled forms and a number of receipt books and cheque books were not produced for audit inspection.

351. **Imprests.** Payments of substantial amounts were effected from the ordinary Imprest to accommodate personal advances, grants and expenditure of a capital nature.

Several accounting procedures relating to the operation of the imprest such as the submission of the imprest cash book at the time of recoupment, have been breached.

352. The statement of Imprests as at the end of each financial year submitted by the Accountant General showed credit balances on the Imprest Accounts as follows:—

Year	Credit Balance \$
1978	1,525,610
1979	1,525,610
1980	1,598,745

An explanation has been requested. Reconciliation Statements in respect of the Imprest were not seen.

353. **Salaries Control Register and Subsidiary Records.** A Salaries Control Register was not introduced to permit verification of the payron by the certifying officer. Certain pertinent information concerning employees' salaries changes were omitted from the subsidiary record.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978–1980

354. **Store-keeping.** The inventory of office equipment and furniture was not satisfactorily maintained for example, additions and deletions were not always shown. Various equipment were not marked to render them identifiable as Government property.

1978–1980

355. **Stores Accounting.** The stores ledger at the Film Centre was not properly maintained. Furthermore, no systematic stock verification at this Sub-Unit was conducted during the years under review.

1978 & 1979

356. **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).

1978–1980

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

OTHER ACCOUNTS

Guyana Broadcasting Service

1978-1980

358. **Accounts.** The position as regards the operations for each year and the accumulated deficit at the end of each of the financial years under review was as follows:-

Year	(Deficit) for year	Accumulated (deficit) at 31st December
1978	(259,887)	(776,379)
1979	(66,119)	(842,498)
1980	(189,254)	(1,031,752)

The Service became a Corporation by Order No. 11 of 1979 dated 27th January, 1979 under the Public Corporations Act Chapter 19:05.

DESIGNS AND GRAPHIC

1978-1980

359. **Accounts.** The annual financial statements for the years 1978 to 1980 were returned for correction and re-submission for audit examination.

NATIONAL LIBRARY

1978-1980

360. **Accounts.** The annual financial statements for the year 1978 were audited and my Report issued on 29th August, 1981. My Reports for the years 1979 and 1980 were issued on 5th November, 1983.

NATIONAL TRUST

1978-1980

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

GUYANA NATIONAL NEWSPAPERS LIMITED

1978-1980

362. **Accounts.** The position as regards the operations for each year and the accumulated surplus at the end of each year was as follows:-

Year	Surplus for year after taxation	Accumulated Surplus at 31st December
1978	607,576	1,117,906
1979	330,642	1,448,548
1980	105,175	1,553,723

GUYANA PRINTERS LIMITED

1978 & 1979

363. Accounts. The position as regards the operations for each year and the deficit at the end of the financial years 1978 and 1979 was as follows:—

Year	(Deficit) for year	Accumulated (deficit) at 31st December
	\$	\$
1978	(446,366)	(962,696)
1979	(153,372)	(1,116,068)

The assets and liabilities of Guyana Printers Limited were taken over by the Guyana National Lithographic Company Limited with effect from the 1st January, 1980.

GUYANA NATIONAL LITHOGRAPHIC COMPANY LIMITED

1978-1980

364. Accounts. The position as regards the operations for each year and the surplus at the end of each of the financial years under review was as follows:—

Year	Surplus for year after taxation and dividend	Accumulated Surplus at 31st December
	\$	\$
1978	558,057	1,539,146
1979	932,892	2,472,038
1980	1,464,927	3,936,965

The Guyana National Lithographic Company Limited acquired the assets and liabilities of Guyana Printers Limited at book value with effect from the 1st January, 1980.

SPORTS AND CULTURAL COUNCILS

Revolving Fund

1978-1980

365. Accounts. The financial statements of the Fund have not yet been submitted for audit examination.

MINISTRY OF HOME AFFAIRS

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

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

Year	Head/Division	Excess over/ (under) the Revised Estimates Appropriations and Statutory	Excess over/ (under) the Revised Estimates Statutory	Excess over Revised Estimates Appropriations	Excess Covered by Advances from Con- tingencies Fund	Unauthorised Expenditure on Revised Estimates Appropriations
		\$	\$	\$	\$	\$
1978	21	(558)	(8,682)	8,079	2,500	5,579
1978	23	62,226	—	62,226	—	62,226
1979	21	921,801	(9,039)	930,840	14,000	916,840
1979	23	—	—	168,459	—	168,459
1980	20	45,675	(4,399)	50,008	—	50,008
1980	22	—	—	686,642	—	686,642
1980	24	—	—	241,643	—	241,643

367. 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
		\$		\$	\$
1978	24	418,873	2	25,500	393,373
1979	42	1,282,567	1	10,424	1,272,143
1980	37	1,736,943	—	—	1,736,943

Appropriations-in-Aid

1978-1980

368. The estimated receipts under Ministry of Home Affairs - Prisons, Subhead 101 to 104, the actual receipts and shortfalls as shown on the Appropriation Accounts were as follows:—

Year	Subhead	Estimated Receipts	Actual Receipts	Under the Estimates
		\$	\$	\$
1978	101 Issues of Bread	107,000	308	106,692
1979	do.	190,000	555	189,445

Year	Subhead	Estimated Receipts	Actual Receipts	Under the Estimates
		₹	₹	₹
1980	101 Issues of Bread	100,000	1,836	98,164
1980	102 Issues of Pork & Pigs	181,000	12,140	168,860
1980	103 Issues of Poultry	192,000	60,963	131,037
1980	104 Sales of Paddy	72,000	42,897	29,103

Liabilities relating to the Appropriation Accounts

1978-1980

369. 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
	₹
1978	8,798
1979	371,066
1980	481,073

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

1978-1980

370. 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. Other misallocations revealed by the test checks and which would appear to be deliberate and not within the ambit of the subhead to which charged are given in paragraphs 371 and 372 below.

1978-1980

371. **Head - Ministry of Home Affairs - Police Subhead 7 - Ammunition, Arms and Equipment.** Numerous purchases of capital equipment such as ceiling fans, welding plant and refrigerators were purchased from this current subhead and despite several queries the practice continued. The Secretary to the Treasury ruled that expenditure was unauthorised and that the above subhead was intended to be used to purchase ammunition, arms and equipment directly connected to Police work.

1980

372. **Head 21 - Ministry of Home Affairs - Police Subhead 16 - Furniture and Bedding.** Items of a capital nature were purchased from this current subhead because suitable provision was not made in the Estimates. All such purchases were therefore unauthorised.

Unpresented Vouchers

1978-1980

373. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not presented for audit examination. These include numerous vouchers relating to the payment of salaries particularly by the Police Department.

Expenditure Control

1978-1980

374. **Vote Accounting.** Vote Accounts and subsidiary records at the Central Accounting Unit and constituent Departments and Sub-Offices were not properly maintained and supervised. 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.

1978-1980

375. **Tender Boards.** There were instances where Tender Board procedures relating to the invitation of tenders and award of contracts were not observed. The minutes of Tender Board meetings in respect of purchases by the Police Department were not preserved. In one case the Tender Board procedure was waived without proper authority.

1978-1980

376. **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 audited in detail.

Year	Head	Subhead	Amount
			\$
1978	22	21 Prevention & Detection of Crime	46,176
1978	22	28 Security Precautions	111,548
1979	22	21 Precaution & Detection of Crime	54,785
1979	22	28 Security Precautions	108,044
1980	21	21 Prevention & Detection of Crime	164,657
1980	21	28 Security Precautions	160,132

1978-1980

377. **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 Funds as follows:—

Year	Head/Division No.	Excess	Advances from the Contingencies Fund	Unauthorised Excess
1978	21	13,082	2,500	10,582
1979	21	930,841	10,424	920,417
1980	20	50,013	—	50,013
1980	22	272,319	—	272,319
1980	24	241,644	—	241,644

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

1978-1980

378. **Revenue Accounting.** Revenue Accounts and Revenue Control Accounts were not kept at the Central Accounting Unit and a constituent department. The Revenue Collectors' Chart was not properly maintained and supervised 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.

1978-1980

379. **Revenue Registers.** The Revenue Registers were not properly maintained. A Surcharge Register was not kept at the Central Accounting Unit and the Surcharge Register kept at the Police Finance Office was not properly maintained.

1978-1980

380. **Arrears of Revenue.** Half-yearly statements of arrears of revenue were not received in respect of all constituent departments of the Ministry. 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.

1978-1980

381. **Shortfalls of Revenue.** It was observed that there were substantial shortfalls in revenue collection in the three years under review.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

382. **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.

1978-1980

383. **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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
1978	10	190,615	7	180,619	23	687,211	15	15,580
1979	11	190,337	8	180,719	23	767,824	14	16,824
1980	12	189,839	10	180,901	23	846,599	16	26,004

1978-1980

384. **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 ledgers. Opening balances at the beginning of each year were not indicated and other important information was not stated. 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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
1978	4	6,261	4	6,261	5	187,580	5	59,096
1979	4	6,261	4	6,261	5	187,580	5	187,580
1980	4	6,261	4	6,261	5	187,580	5	187,580

GENERAL ACCOUNT

Accounting Control

1978-1980

385. **Collection Procedures.** Approved collection procedures were not always followed. In several instances the issue of receipts for remittances through the post were delayed for extremely long periods both at the Central Accounting Unit and at the Police Finance Office. The Remittance Books at some offices were not properly maintained and there was no evidence of check by the supervising officers.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

382. **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.

1978-1980

383. **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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
1978	10	190,615	7	180,619	23	687,211	15	15,580
1979	11	190,337	8	180,719	23	767,824	14	16,824
1980	12	189,839	10	180,901	23	846,599	16	26,004

1978-1980

384. **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 ledgers. Opening balances at the beginning of each year were not indicated and other important information was not stated. 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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
1978	4	6,261	4	6,261	5	187,580	5	59,096
1979	4	6,261	4	6,261	5	187,580	5	187,580
1980	4	6,261	4	6,261	5	187,580	5	187,580

GENERAL ACCOUNT

Accounting Control

1978-1980

385. **Collection Procedures.** Approved collection procedures were not always followed. In several instances the issue of receipts for remittances through the post were delayed for extremely long periods both at the Central Accounting Unit and at the Police Finance Office. The Remittance Books at some offices were not properly maintained and there was no evidence of check by the supervising officers.

1978-1980

386. **Controlled Forms.** The Registers of Controlled Forms in respect of the Central Accounting Unit, the Police Finance Office, the General Register Office, the National Registration and Elections Office and several Police Stations were either not kept or properly maintained and supervised. Several general receipt books and other controlled forms were not produced for examination at the Central Accounting Unit, the Police Finance Office, the General Register Office, the National Registration and Elections Office and certain Police Stations and some of those produced could not be traced in the Register of Controlled Forms. Returns of unused receipts were also not submitted as required by financial instructions.

1978-1980

387. **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 instead of the Imprest 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 cash balance at the end of each related year, the accuracy of the balance shown in the Cash Book at December 31, 1980 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.

1978-1980

388. **National Insurance Scheme.** A Contribution Register was not kept at the Police Finance Office for the period under review in accordance with financial instructions. There was undue delay in remitting cheques to the General Manager, National Insurance Scheme for 1978 and there were substantial differences between the amounts on the statements of remittances and the amounts actually remitted resulting in an apparent overpayment to the Scheme in 1978. Several contribution cards were not produced for examination and of those produced many were not up-to-date. A survey carried out in 1980 revealed that National Insurance Scheme stamps valued \$54,282 which should have been surrendered to the Scheme since 1976 were still on hand.

1978-1980

389. **Imprests.** The Imprest Register for 1978 and the Imprest Cash Book for the period January to August, 1978 were not produced for audit by the Central Accounting Unit. Pertinent information was omitted from the Imprest Register for 1979 and 1980. According to the Imprest Register, several sub-imprests operated by departments and outstations were not fully retired. Imprest operated by the Central Accounting Unit was excessive. The approved accounting procedures for the operation of the imprest were not always followed at the Central Accounting Unit and Police Finance Office. Reconciliation Statements in respect of the Imprest Accounts were not seen. The Statement of Imprest Accounts as at 31st December of each financial

year submitted by the Accountant General showed the following unsatisfactory position:—

Year	No. of Imprests with Debit Balances	Total of Debit Balances	No. of Imprests with Credit Balances	Total Credit Balances
		\$		\$
1978	2	212,925	1	298
1979	2	240,708	1	298
1980	2	262,732	1	298

1978-1980

390. **Paymasters' Advances.** The Statement of Paymasters' Advances as at 31st December for the years 1978 to 1980 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 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
		\$		\$		\$		\$
1978	1	152	1	152	2	33,779	1	8,191
1979	1	152	1	152	2	30,779	1	8,191
1980	1	50,152	—	—	2	30,779	2	30,779

1978-1980

391. **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 and bringing to account remittances were not followed. Several Collectors' Cash Book/Statements were not produced for examination. Of those produced there were numerous instances where official receipts and evidence of disposal were not attached as required by financial instructions. The Revenue Collectors Chart kept at the Police Finance Office was not regularly checked by a senior officer to ensure that all collectors of revenue submitted statements.

1978-1980

392. **Composition of Daily Cash Balances.** In several Police Divisional Headquarters and Police Stations and certain other sub-offices a record of the composition of daily cash balances was not kept in respect of revenue, imprest and other public monies.

1978-1980

393. **Ministry's Main Cash Book.** Main Bank Accounts Nos. 209 and 211 became inactive since 31st December, 1977 but these accounts have not been reconciled and closed. There was considerable delay in effecting reconciliation on the new Main Bank Account No. 702. There was also no evidence that the Summary Cash Book was reconciled with the Daily Summary of Payments, Receipts and Balances prepared by the Data Processing Unit.

1978-1980

394. **Salaries Bank Accounts.** The Ministry's Salaries Account Cash Book for Bank Account No. 508 was not balanced for the period under review. Receipts into the Account were not recorded in the Cash Book between 1st December, 1979 to September, 1980 and during other periods adequate particulars were not provided to permit audit examination. The Cash Book bore no evidence of check by the supervisory officer and bank reconciliation was not done for the entire period under review.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

395. **Stores Accounting.** Several unsatisfactory features with regard to the accounting for stores were observed. Several stores accounting records were either not produced for audit examination or properly maintained at certain sub-offices of the Police Department. There were several instances at the Central Accounting Unit and certain sections of the Police Department where items were not marked so as to easily identify them as Government property as required by financial instructions.

1978-1980

396. **Storekeeping.** Several unsatisfactory features relating to the receiving, issuing and accounting for stores at certain sections of the Police Department were observed. Physical checks carried out revealed differences between ledger balances and stocks on hand. A Permanent Stores Register was not kept at the Ministry's Headquarters as required by financial instructions. Inventories were either not kept or properly maintained at certain Police and Fire Stations and at the Prisons Department and there was delay in the disposal of unserviceable stores at these outstations.

1978-1980

397. **Vehicle Log Books.** Log books for vehicles were either not produced for audit examination or properly maintained at certain sections of the Police and Prison Departments. The signatures or initials of the authorising and checking officers were not seen in the log books. Odometer readings and fuel in the tank at the beginning and end of each month were not recorded and monthly returns of issues of fuel and consumption in miles per gallon were not submitted for audit examination. In the circumstances, it could not be ascertained whether the performance and fuel consumption were satisfactory and whether all journeys undertaken by vehicles were official.

1978-1980

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

1978-1980

399. **Workshops.** It was observed that in certain workshops at the Police Department job cards were either not maintained or 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. Several vehicles sent for repairs were left exposed to the elements resulting in rapid deterioration. In some instances parts were removed from one type of vehicle to repair a similar type of vehicle but these parts were not recorded on the relevant job cards. Vehicle parts were loaned to private parties without the approval of the competent authority and it could not be determined whether all loans have been returned.

1978-1980

400. **Library.** Several books on loan were long outstanding at the libraries of the Police and Prisons Departments.

1978-1980

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

1978-1980

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

OTHER MATTERS

1978-1980

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

1978-1980

403. **Firearm Licences.** In some cases Firearm Licences Registers were either not kept or properly maintained at Divisional Headquarters and Police Stations.

1978-1980

404. **Traffic Tickets.** The records relating to the issue of traffic tickets were either not produced for audit inspection or were not properly maintained.

1978-1980

405. **Sales of Articles at Public Auction.** There were delays in disposing of unclaimed articles by sale at public auction after the statutory period had elapsed. Several articles advertised for sale were withdrawn on the day of auction contrary to law.

1978-1980

406. **Field Audit Programmes and Reports.** The Field Audit Programmes for the period under review were not submitted to the Office of the Auditor General as required by financial instructions. As the copies of Field Audit Reports submitted to the Office of the Auditor General were not serially numbered it was not possible to determine that all reports were submitted for the period under review as required by financial instructions.

GENERAL OBSERVATIONS

407. **Internal Control.** The systems 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 such action with a view to having items of stores on loan returned and unserviceable items of stores boarded promptly. 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 several of the audit memoranda and queries issued.

OTHER ACCOUNTS

1978-1980

408. **Mashramani Celebrations Committee.** The accounts of the Mashramani Celebrations Committee for the years 1975 to 1980 were not presented for audit examination.

MINISTRY OF AGRICULTURE

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1979-1980

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

Year	Head/ Division No.	Excess over Revised Estimates Appropriations	Advances from the Contingencies Fund	Unauthorised Excess
		\$	\$	\$
1979	27	1,952,624	-	1,952,624
1980	XVII	3,601,900	-	3,601,900

1978-1980

410. 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
		\$		\$	\$
1978	36	2,829,799	-	-	2,829,799
1979	36	5,864,041	-	-	5,864,041
1980	29	9,420,793	1	544,619	8,876,174

Liabilities not settled

1978-1980

411. The total amount of 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 following financial year was as follows:-

Year	Total
	\$
1978	33,307
1979	318,953
1980	8,175

It has been observed that expenditures met from Outstanding Paymasters' Advances shown hereunder as at the end of each financial year were not charged to the relevant Appropriation Accounts.

Year	Outstanding Paymasters' Advances
	\$
1978	10,923,052
1979	11,284,644
1980	11,169,655

A complete list of the accounts remaining unpaid in respect of the Appropriation Accounts for each of the financial year was not submitted for audit examination as required by financial instructions. In the circumstances the total of the liabilities remaining unpaid has not been determined.

Misallocation of Expenditure

1978 & 1980

412. 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 Vouchers

1978-1980

413. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not presented for audit examination.

1979

414. There were cases where supporting sub-vouchers were not attached to covering vouchers as required by financial regulations. Consequently the vouchers could not be satisfactorily examined.

Expenditure Control

1978-1980

415. **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 voted provisions but supplementary provisions were not obtained to meet the excesses. Cases were observed at Sub-Offices of the Ministry where expenditure was incurred without the necessary intra-departmental warrants being issued by the Accounting Officer. Evidence of reconciliation between Vote Accounts of the Ministry and of 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 ascertained.

1978-1980

416. **Personal Emoluments.** The Salaries 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 salaries registers to indicate that such payments were recovered.

There were several instances of overpayment of salaries, but in many instances, there was no evidence in the salaries registers to indicate that such overpayments were recovered. Information was sought regarding the recovery of the amounts overpaid. A Salaries Control Register required to be kept for the purpose of assisting the Supervisory Officers to verify the accuracy of the payroll at the time of certification, was not produced.

1978-1980

417. **Transport and Travelling.** The Travelling Registers for the period under review were not properly maintained and copies of the half-yearly returns of mileage were not produced.

1978-1980

418. **Contracts.** The Contract Registers at the Central Accounting Unit and at a Sub-Office were not properly maintained. Instances were observed where contracts were sub-divided in order to circumvent adjudication by the relevant Tender Board.

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 for each of the financial year 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	Unauthorised Excess
		\$	\$	\$
1978	XIII	6,796,958	—	6,796,958
	XVI(A)	827,162	—	827,162
1979	27	1,952,624	—	1,952,624
	XIII	2,964,151	—	2,964,151
	XVI	1,895,488	—	1,895,488
	XVI(A)	168,497	—	168,497
1980	XVI	3,910,625	—	3,910,625
	XVII	4,315,991	—	4,315,991

The situation where issues from the Consolidated Fund and advances from the Contingencies Fund were inadequate to meet expenditure would tend to indicate 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

1978-1980

420. **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. In the circumstances it could not be ascertained whether all revenues were properly assessed, collected and accounted for.

1978-1980

421. **Revenue Registers.** The Revenue Registers in respect of rental of quarters were not properly maintained.

1978-1980

422. **Arrears of Revenue.** Half-yearly statements showing arrears of revenue were not received from several Divisions and Sub-Offices of the Ministry. The arrears of revenue at the end of each financial year was therefore not ascertained, hence it could not be determined whether action was taken to collect the arrears. It has been observed that Arrears of Revenue in respect of Land Development Scheme/Projects at the beginning of 1978 totalled \$2.4M.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

423. **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.

1978-1980

424. **Deposits.** Deposits ledgers kept by the Central Accounting Unit of the Ministry and by one District Office were not properly maintained. 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 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
		\$		\$		\$		\$
1978	29	2,121,756	21	43,997	26	3,310,339	19	145,096
1979	30	2,122,389	26	2,043,427	27	4,072,392	20	149,175
1980	30	2,122,825	27	2,117,775	29	4,327,271	21	151,126

1978-1980

425. **Advances.** The Advances Registers kept by the Central Accounting Unit of the Ministry were not properly maintained and there was no evidence of checks being made by a supervisory officer. In the circumstances the accuracy of the Advances Register could not be established. 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 Static Debit Balances	No. of Credit Balances	Total of Credit Balances	No. of Static Credit Balances	Total of Static Credit Balances
		\$		\$		\$		\$
1978	14	2,922,005	9	139,172	5	948,120	2	1,595
1979	14	210,860	15	209,899	7	1,871,793	6	948,161
1980	14	210,885	12	144,101	7	1,947,599	5	67,459

GENERAL ACCOUNT

Accounting Control

1978-1980

426. **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.

1978-1980

427. **Controlled Forms.** Registers of controlled forms were not produced at certain Sub-Offices. Several unsatisfactory features were observed over the control of receipt books and licence forms. These include the non-production of receipt books for audit and no Treasury control over the printing of licence forms.

1978-1980

428. **National Insurance Scheme.** There were instances where the procedures required to be carried out in accordance with financial instructions in connection with the Scheme were not observed. These include the delay in paying over in 1980 cheques totalling \$200,781.33 and the late submission of cards to the Scheme.

1978-1980

429. **Imprests.** The Chief Accountant's Imprest Cash Book for 1980 was not properly maintained and showed an overdraft of \$117,669 at the end of February, 1980. There were cases where approved accounting procedures for the operation of the imprests were not observed. 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 and credit balances in the Imprest Accounts as follows:—

Year	No. of Accounts with Debit Balances	Amount of Debit Balances	No. of Accounts with Credit Balances	Amount of Credit Balances
1978	4	961,337	4	292
1979	4	984,756	4	292
1980	4	1,073,199	4	292

1978-1980

430. **Paymasters' Advances.** The following table sets out the position as shown in the records of the Accountant General:—

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
1978	12	10,928,052	6	58,895	—	—	—	—
1979	12	11,316,062	7	62,564	1	31,418	—	—
1980	11	11,204,977	6	51,870	2	35,322	1	31,418

1978-1980

431. **Collectors' Cash Book/Statements of the Ministry's Sub-Offices.** The half-monthly Collectors' Cash Book/Statements for the period under review were not produced for audit. It could not be determined, therefore, that the public monies collected in the districts were brought to account by the Central Accounting Unit.

1978-1980

432. **Sub-Accountant's Cash Book.** The position as regards the Ministry's main bank accounts Nos. 196 and 451 remained the same as reported at paragraph 511 of my Report for the years 1975 to 1977. The bank statement for account No. 451 which became inoperative on January 1, 1978, showed an overdraft of \$14,404,323 as at 31st December, 1980. The Ministry's main bank account No. 705 opened in January, 1978 was not reconciled promptly. Cheque leaves and stubs Nos. 944367 and 944368 for Account No. 705 were torn out in April, 1978 from the cheque book and presented to the Bank of Guyana for encashment. Cheque No. 944368 was forged for \$29,400 and encashed on April 11, 1978. A loss report was requested but was not produced. It could not therefore be determined, what action was taken in this matter.

1978-1979

433. **Loss of Cash.** The position with regard to the loss of cash in respect of the years 1978 and 1979 is set out at Appendix A(1).

STORES AND OTHER PUBLIC PROPERTY

1978-1980

434. **Stores Accounting.** Instances were observed where the Stores Ledgers were not properly maintained and checked by the Supervisory Officer. Stores accounting procedures were not always complied with, and there were instances where stocks of fuel could not be verified because of the absence of both calibrations and dip sticks.

1978-1980

435. **Store-keeping.** Several unsatisfactory features regarding the keeping of stores were observed. These include shortages and excesses, and failure to take proper action as regards unserviceable items. Items loaned by several sections of the Ministry remained outstanding for considerable periods.

1978-1980

436. **Inventory.** At certain Sub-Offices inventories were not produced. In other cases those produced were not properly maintained. This indicated a lack of proper control over public property.

1978-1980

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

1978-1980

438. **Vehicle Log Books.** At certain Sub-Offices vehicle log books were not produced for audit and in some cases not properly maintained. This indicated a 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.

1978-1980

439. **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. In some cases vehicles are rendered unserviceable by the removal of the serviceable parts. At Soesdyke/Linden Land Development Scheme, there were about fifty vehicles and machinery that were being cannibalised.

1978-1980

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

1978-1980

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

GENERAL OBSERVATIONS

1978-1980

442. **Internal Control.** It was observed that the system of internal control set out in financial instructions regarding the authorising, incurring and recording of expenditure, the keeping of registers such as salaries, travelling and contract, and the assessment, collection and accounting for revenue were not followed in several instances. The several unsatisfactory features regarding the control of stores and public property were due to lack of proper control being exercised over personnel responsible for maintaining basic stores records, for maintaining stocks and accounting for them and performing storekeeping duties, and for having items of stores on loan returned and unserviceable items of stores boarded promptly. These observations were brought to the attention of the Accounting Officer for rectification.

OTHER ACCOUNTS

Guyana School of Agriculture

1978-1980

443. **Accounts.** The books and accounts of the Guyana School of Agriculture for the years 1978 to 1980 were not submitted for audit.

Guyana Agricultural Products Corporation

1978-1980

444. **Accounts.** This Corporation ceased operations at the end of February 1978. By cabinet decisions CP(78) 6th Meeting held on February 7, 1978 and CP(79) 8th Meeting held on February 13, 1979, the Assets were transferred to other Government Agencies and the liabilities to the Central Government. Annual Financial Accounts for the years 1978 and 1979 were not made available.

Drainage and Irrigation Board

1978-1980

445. **Accounts.** The accounts for the financial years 1978 to 1980 were not presented for audit.

Guyana Marketing Corporation

1978-1980

446. **Accounts.** The Corporation did not provide financial statements for each of the years 1972 to 1978. A decision was made to absorb all liabilities of the Corporation at 31st December, 1978. The position as regards the operations for the years 1979 and 1980 and the deficit at the end of each of these financial years were as follows:-

Year	(Deficit) for year	Accumulated (deficit) at 31st December
	\$	\$
1979	(1,854,558)	(1,854,558)
1980	(1,173,773)	(3,028,331)

Livestock Development Company Limited

1978-1980

447. **Accounts.** The authorised ordinary share capital of this company at December 31, 1980, was \$45,000,000 of which \$7,074,000 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
	\$	\$
1978	(1,067,863)	(2,123,758)
1979	(1,839,754)	(3,963,512)
1980	(1,361,258)	(5,324,770)

Cane Farmers Rehabilitation Fund

1978-1980

448. **Accounts.** The Annual financial statements for the years 1978 to 1980 were not properly prepared and were returned for corrections.

Mahaica—Mahaicony—Abary Project

1978—1980

449. **Accounts.** The reports on the Audit of Accounts for the years under review were forwarded to the relevant authorities for laying in the National Assembly in accordance with Section 32 of the Mahaica-Mahaicony-Abary Agricultural Development Authority Act 1977.

Black Bush Frontlands/ Block III — Small Farm Development Project

1980

450. **Accounts.** The annual financial statements for the year 1980 were audited and my Report thereon issued on the 28th December, 1981.

Tapakuma Irrigation Project

1978—1980

451. **Accounts.** The annual financial statements for the years 1978, 1979 and 1980 were audited and my Reports issued on the 26th March, 1981, 26th April, 1982 and 23rd September, 1983 respectively.

MINISTRY OF NATIONAL DEVELOPMENT

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978—1980

452. 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/ Division No.	Excess over Revised Estimates Appropriations	Excess covered by Advances from Contingencies Fund	Excess Expendi- ture on Revised Estimates Appropriations
		\$	\$	\$
1978	31	512,151	—	512,151
1979	31	1,178,951	—	1,178,951
1980	30	6,183,558	503,199	5,680,359

453. The excess expenditure on the sub-heads 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
		\$		\$	\$
1978	1	543,423	—	—	543,423
1979	1	1,234,134	—	—	1,234,134
1980	1	6,259,729	1	503,199	5,756,530

Liabilities relating to the Appropriation Accounts

1978–1980

454. 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 to the Office of the Auditor General as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled has not been determined.

Unpresented Vouchers

1978–1980

455. The vouchers for 1978 and January to May, 1979 were not available for audit since they were destroyed by fire in July, 1979 at the Ministry's headquarters. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for June to December, 1979 and for the year 1980 were not presented for audit examination.

Expenditure Control

1978–1980

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

Misallocations of Expenditure

1978–1980

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

1978–1980

458. **Salaries.** A Salaries Control Register for 1978 and a Diary of Pay Changes for the entire period under review were 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 Registers were not properly maintained as certain relevant information was not recorded or properly recorded.

1979-1980

459. **Travelling.** Relevant information such as description of post, type of allowance authorised, mileage ceiling, authority for allowance etc. were not recorded in the Travelling Register. In the circumstances, a satisfactory examination of the Register could not be carried out and it was not possible to verify whether all travelling allowances paid were properly authorised.

1979-1980

460. **Subhead 2 Expenses of National Development.** It has been observed that expenditure on this sub-head included the following:—

- (a) Advances made to paymasters for the payment of wages and the purchase of supplies and services;
- (b) Special assistance;
- (c) Scholarship allowances;
- (d) Special visits and representation at external conferences;
- (e) Granting of salaries advances.

The charging of certain of the transactions as final expenditure is contrary to financial instructions and in other cases has resulted in misallocations of expenditure where provision for the activity was made elsewhere in the Annual Estimates. In the case of:—

- (a) Advances to paymasters, the approved Paymasters' System, whereby all advances should be charged initially to the Ministry's Paymasters' Advances Account and subsequently cleared to final expenditure, was not implemented;
- (b) the authority enabling the Ministry to grant special assistance was not seen;
- (c) the granting of scholarship allowances by this Ministry is not understood since provision to meet such expenditure has been made under Division VIII Public Service Ministry Sub-head 1 Scholarship and Training Courses – Foreign;
- (d) the authority enabling this Ministry to meet expenditure relating to special visits and representation at external conferences was not seen. The expenditure should have been met from Head – Ministry of Finance – Accountant General, Subhead 19 Special Visits and Representation at External Conferences;
- (e) Salaries advances are contrary to financial instructions unless authorised by the Public Service Ministry.

It has also been observed that records relating to advances were not properly maintained. As a result the amount by which this sub-head was overstated due to the granting of advances could not be established. Because the approved system for Paymasters' Advances was not implemented records of such transactions were not maintained at the Accountant General's Department. In view of the destruction of the relevant records by the fire in July, 1979 it could not be determined what were the outstanding advances for the period prior to the fire and whether all outstanding advances were properly accounted for.

1979-1980

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

1978-1980

462. **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 Contingencies Fund	Excess
		\$		\$
1978	31	512,151	—	512,151
1979	31	1,278,951	—	1,278,951
1980	30	6,333,558	503,199	5,830,359
1980	XVIII	777,998	—	777,998

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

Accounting Control

1978-1980

463. **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 Deposit Fund Accounts could not be established.

1978-1980

464. **Deposits.** The Deposits Ledger which should be kept by the Ministry was not produced for examination.

1979-1980

465. **Advances.** An advances Register was not kept although deductions were made from salaries in respect of repayments of motor car and motor car repairs.

GENERAL ACCOUNT

Accounting Control

1979-1980

466. **Collection Procedures.** The Remittance Book at the Central Accounting Unit was not properly maintained and supervised and general receipts were not quoted therein in respect of remittances received from July, 1979 to November, 1980.

1979-1980

467. **National Insurance Scheme.** Attention was drawn to the non-observance of the Regulations and financial instructions governing the Scheme. There were delays in remitting contributions to the Scheme, the Registers of Contributions were not maintained in the prescribed manner and there was no evidence of check by the supervising officer. Monthly reconciliation statements were not submitted for audit examination; many employees from whom deductions were made were not registered and the cards of several employees who were no longer employed were still on hand.

1978-1980

468. **Imprests.** An imprest register was not maintained at the Ministry's Central Accounting Unit as required by financial instructions. It has not yet been determined whether the excess of G\$20,623 over the authorised imprest of G\$80,000 mentioned in my 1975-1977 Report, has been refunded to the Ministry by the National Development Unit, Washington. The Standing Imprests of G\$80,000 and G\$50,000 were not properly operated and supervised by the National Development Units, Washington and London respectively. The necessary monthly returns to verify the accuracy of these imprests were not forwarded to me as requested. Recommendations made in 1978 for the improvement in operation and supervision of these imprests were not implemented. The imprest kept at the Central Accounting Unit was also not properly operated and supervised. It was used to make salary advances to employees contrary to financial instructions and the imprest cash book was not properly maintained. There was no evidence of reconciliation between the cash book and bank account for the period July, 1979 to November 1980 and there was an unauthorised bank overdraft of \$6,647 at 31st December, 1979. The Statement of Imprests submitted by the Accountant General reflected a static debit balance of \$149,459 for the years ending 31st December, 1978, 1979 and 1980. 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 \$130,000 was fully accounted for at the end of each year.

1978-1980

469. **Salaries Account.** There were substantial unauthorised overdrafts on the Salaries Bank Account No. 507 between 15th March and 15th September, 1980. Bank reconciliation statements for this account were not produced for audit examination.

1978-1980

470. **Pay-as-you-earn.** There was delay in submitting returns of emoluments to the Commissioner of Inland Revenue for 1979 and 1980. It could not be determined whether such returns for 1978 were submitted.

1978-1980

471. **Ministry's Main Cash Book.** There were substantial unauthorised overdrafts on the Main Bank Account No. 493 during 1979 and 1980. Bank reconciliation statements for this account for the period under review were not submitted for audit examination.

STORES AND OTHER PUBLIC PROPERTY

1979 & 1980

472. **Stores Accounting.** A Permanent Stores Register of vehicles, machinery etc. owned by the Ministry was not kept as required by Stores Regulations. An Immediate Use Book to record all items purchased for immediate use was not kept. There was delay in disposing of unserviceable items of stores. The stores accounting records bore no evidence of check by the supervising officer.

473. **Workshop.** Substantial amounts were paid to Government Agencies and private individuals in 1978 even though the Ministry maintained its own workshop. Also, it could not be determined whether all vehicles repaired were owned by the Ministry. A vulcanising machine owned by the Ministry was not set up and utilised resulting in the payment of considerable charges when tyres and tubes were repaired privately. A large number of vehicles were not being operated for want of spare parts and some of these were exposed to the elements resulting in rapid deterioration.

OTHER ACCOUNTS

1978-1980

474. **Friendly Food Mart.** The Friendly Food Mart was established as an institution operating on a revolving fund basis in 1977. However, financial statements in respect of this fund since its establishment have not yet been submitted for audit examination.

GENERAL OBSERVATIONS

1978-1980

475. **Losses of Cash, Stores and Accidents.** Although there have been evidence of many losses and accidents they have not been officially reported as required by financial instructions.

1978-1980

476. **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 and the purchase, issue and accounting for stores and other government property were not followed in many instances. Prompt action was not taken on the weaknesses which were drawn to attention of the Accounting Officer and replies were not received in respect of most of the audit memoranda and queries issued.

477. The Ministry of National Development was destroyed by fire in July, 1979. All the files, records, documents and vouchers which were stored in the offices were destroyed and a Report for the period prior to July, 1979, is therefore not possible.

MINISTRY OF ENERGY AND NATURAL RESOURCES

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

478. 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
		\$		\$	\$
1978	6	6,010,195	1	1,003	6,009,192
1979	7	422,427	—	—	422,427
1980	9	364,009	2	210,000	154,009

1978

479. The unauthorised expenditure on the Revised Estimates relating to Appropriation 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 Appropriation	Advances from Contingencies Fund	Unauthorised Expenditure
		\$		\$
1978	XVIII	4,253,139	—	4,253,139

Liabilities relating to the Appropriation Accounts

1978-1980

480. Statements of Liabilities have not been furnished in respect of the years 1978 and 1979. An amount of \$6,835 was reported for the year 1980.

Unpresented Vouchers

1978-1980

481. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced by the Accountant General for audit examination.

EXPENDITURE CONTROL

1978-1980

482. **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.

1978-1979

483. **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
		\$	\$	\$
1978	XVIII	5,429,490	—	5,429,490
1979	32	183,911	—	183,911

REVENUE STATEMENTS

Revenue Control

1978-1979

484. **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 has not been established.

DEPOSITS FUND ACCOUNT

Accounting Control

1978-1980

485. **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.

1978-1980

486. **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 Static Credit Balances
		\$		\$		\$		\$
1978	11	11,768	11	11,768	19	200,495	18	127,199
1979	12	22,208	10	10,516	19	185,296	17	125,804
1980	12	22,208	12	22,208	19	178,666	18	128,699

1978-1980

487. **Advances.** The Advances Register was not satisfactorily maintained and half-yearly statements of reconciliation was not submitted to the Accountant General. The Statement of Advances 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	No. of Static Credit Balances	Total Static Credit Balances
1978	3	605,023	2	78,588
1979	3	608,889	2	602,436
1980	3	609,262	2	82,453

488. The Accounting Officer has been requested to investigate and clear the credit balances.

GENERAL ACCOUNT

Accounting Control

1978-1980

489. **Collection Procedures.** The Remittance Books were not properly maintained in that there was no evidence of check by the supervisory officers and remittances were not promptly brought to account.

1978-1980

490. **Collectors' Cash Book/Statement.** There were instances where the Collectors' Cash Book/Statements were not certified correct by the Supervisory Officer. Acknowledgement receipts issued by the Accountant General's Department were not seen in some instances.

1978-1980

491. **Salaries Account and Records.** 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 Register bore no evidence of checks by the supervisory officer. The Salaries Bank Account was not reconciled for the period under review. The Salaries Control Register for the period October, 1979 to April 1980 was not produced for inspection and the register for 1980 bore no evidence of supervisory checks. The Diary of Pay Changes for the periods September, 1979 to December, 1979 and February to November, 1980 was not produced for examination and those kept for the other periods under review bore no evidence of checks by the supervisory officer. In some instances registers of cheques paid over to the Commissioner of Inland Revenue were either not produced for examination or were not written up. The Register of Used/Unused Cheques was not written up for certain periods and in several instances there was no evidence that the Cheque Books in use were checked in accordance with regulations.

1978-1980

492. **Imprests.** Attention was drawn to cases where the Imprest Bank Accounts were overdrawn. Certain Bank Reconciliation Statements were not produced for inspection. There was no evidence that the Bank Reconciliations were checked by a supervisory officer. Certain sub-imprests were not retired at the end of the year. The Statement of Imprests as at the end of each of the financial years submitted by the Accountant General showed balance on the Imprest accounts as follows:—

Year	No. of Accounts with Debit Balances	Debit Balance	No. of Accounts with Credit Balances	Credit Balance
		\$		\$
1978	2	355,300	2	89,369
1979	2	424,277	2	89,369
1980	2	341,775	2	89,369

1978-1980

493. **Paymaster's Advance.** The Statement of Paymaster's Advances as at the end of each of the financial years submitted by the Accountant General showed a credit balance of \$231,244. The Accounting Officer has been requested to investigate and clear the credit balance.

Stores and Other Public Property

Control of Stores

1978-1980

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

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

OTHER ACCOUNTS

Bauxite Industry Development Co. Ltd.

1978-1980

496. **Accounts.** The audited accounts for the financial years 1978 to 1980 showed the following:—

	1978	1979	1980
	\$	\$	\$
Net income after taxation	30.441 M	21.714 M	38.937 M
Retained reserves	86.656 M	123.872 M	165.706 M
Capital (Issued and Fully Paid up)	138.278 M	138.278 M	178.278 M

Guyana Mining Enterprise Ltd.

1978-1980

497. **Accounts.** The audited accounts of the Guyana Mining Enterprise Ltd. for the years 1978 to 1980 showed the following:—

	1978	1979	1980
	\$	\$	\$
Net income after taxation	30.176 M	21.714 M	32.056 M
Retained Earnings	86.421 M	123.872 M	155.928 M
Capital (Issued and Fully Paid)	138.278 M	138.278 M	178.278 M

The Bauxite Mining Enterprise Ltd. is a subsidiary of the Bauxite Industry Development Co. Ltd.

Guyana Electricity Corporation

1978-1980

498. **Accounts.** The audited accounts for the financial years under review showed the following:—

	Surplus/ (Deficit)	General Reserve
	\$	\$
1978	(3,624,535)	(12,245,715)
1979	(24,758,267)	(13,532,542)
1980	(25,668,754)	(39,201,296)

Guyana Timbers Limited

1978-1980

499. **Accounts.** The audited financial statements of the Guyana Timbers Limited were not received.

Guyana Timber Export Board

1978-1980

500. **Accounts.** The audited accounts for the financial years under review showed the following:-

	1978	1979	1980
	\$	\$	\$
Surplus/Deficit after taxation	(2,103)	161,871	(104,099)
Accumulated Surplus at 31st December	428,424	590,295	486,196

Forestry Commission

1979 & 1980

501. The Forestry Commission was established under Act No. 2 of 1979 on the 18th January, 1979. The audited accounts of the Commission for the period under review were not furnished.

Guyana Oil Company Ltd.

1978-1980

502. **Accounts.** The audited accounts of the Company showed the following:-

	1978	1979	1980
	\$	\$	\$
Net Profit after Taxation	260,759	760,046	1,372,531
Accumulated Profit	184,705	694,751	2,067,282
Capital (Issued and Fully Paid)	575,000	575,000	575,000

Geology and Mines Commission

1979 & 1980

503. The Guyana Geology and Mines Commission was established by Act. No. 9/79 issued on 30th May, 1979, and commenced operation on the 1st August, 1979 under Order No. 72/79 cited as the Guyana Geology and Mines Commission (Commencement) Order, 1979.

1979 & 1980

504. Accounts. The audited financial statements of the Geology and Mines Commission were not furnished.

MINISTRY OF ECONOMIC DEVELOPMENT**APPROPRIATION ACCOUNTS*****Unauthorised Excesses****1978-1980**

505. 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
		\$		\$	\$
1978	9	1,271,178	1	88,144	1,185,034
1979	6	93,601	—	—	93,601
1980	9	6,641,742	3	5,274,750	1,366,992

Liabilities relating to the Appropriation Accounts**1978-1980**

506. 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 \$
1978	177,484
1979	211,998
1980	93,291

Unpresented Vouchers**1978-1980**

507. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced by the Accountant General for audit examination.

Expenditure Control**1978-1980**

508. Vote Accounting. Evidence of reconciliation between the Ministry's vote accounts and the monthly expenditure reports was not seen to substantiate the accuracy of the Appropriation Accounts.

1978 & 1980

509. **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	Head/ Division	Total Excess	Advances from the Contingencies Fund	Excess
		\$	\$	\$
1978	XIX	2,448,766	120,454	2,328,312
1980	XX	6,381,725	5,274,750	1,106,975

REVENUE STATEMENTS

Revenue Control

1978–1980

510. **Revenue Accounting.** Revenue Accounts and Revenue Control Accounts 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.

1978–1980

511. **Revenue Registers.** Prompt action was not taken to collect rentals in the Industrial area.

1978–1980

512. **Arrears of Revenue.** Half-yearly statements of arrears of revenue were not submitted as required by financial instructions.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978–1980

513. **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.

1978–1980

514. **Advances.** Several personal advance accounts reflect outstanding balances against officers who have resigned or who have been transferred from the Public Service.

1978-1980

515. **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
		\$		\$		\$		\$
1978	3	1,358	3	1,358	8	94,927	8	94,927
1979	3	1,358	3	1,358	8	95,064	7	92,744
1980	3	1,358	3	1,358	8	95,064	6	92,732

GENERAL ACCOUNT

Accounting Control

1978-1980

516. **Collection Procedures.** The Remittance Books were not properly maintained and there was no evidence of check by the supervisory officers.

1978-1980

517. **Collectors' Cash Book Statements.** Receipts acknowledging monies remitted to the Accountant General's Department were not produced for audit verification.

1978-1980

518. **Salaries Account.** Bank reconciliation statements for the period under review were not produced for audit examination. The salaries cash book reflected large credit balances on numerous occasions indicative of lapses in the accounting procedures and poor supervisory control. A Diary of Pay Changes and Salaries Control Register were not maintained during the entire period under review. Several instances of over-payment of salaries were noted.

519. **Imprest.** The imprests were not operated in a satisfactory manner during the period under review as advances made from imprests were not cleared promptly and Bank Reconciliation Statements were not submitted for audit scrutiny. The Statement of Imprests for the respective financial years submitted by the Accountant General showed the following debit and credit balances.

Year	No. of Accounts	Debit Balance	No. of Accounts	Credit Balance
1978	2	68,924	2	5,453
1979	2	70,528	2	5,453
1980	2	96,940	2	5,453

STORES AND OTHER PUBLIC PROPERTY

520. **Inventories.** Inventories of office furniture and equipment were not updated to provide for additions and deletions. Periodic checks of these assets were also not carried out.

521. **Vehicle Log Books.** In certain instances the vehicles log books were not properly maintained for example trips were not always authorised and odometer readings not always recorded. In some instances there was no evidence of check by the supervisory officer as a form of control over the use of the vehicles.

522. **Library.** Attention was drawn to the unsatisfactory operation of the Library resulting in a number of overdue books being unrecoverable. Rules relating to the lending of books were sometimes not observed.

OTHER ACCOUNTS

World Fertility Survey Programme

1978-1980

523. **Accounts.** The World Fertility Survey Programme concluded in 1977 but balances in respect of Imprest, Advances, Deposits and Bank Accounts have not been cleared.

PUBLIC CORPORATIONS

Small Industries Corporation

1978

524. **Accounts.** The Small Industries Corporation was dissolved by Order No. 122 of 1978 made on the 20th November, 1978, but a statement of the assets and liabilities as at the date of dissolution was not provided to this Department.

MINISTRY OF REGIONAL DEVELOPMENT

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

525. 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
1978	13	\$ 72,272	—	—	\$ 72,272
1979	10	230,976	—	—	230,976
1980	10	230,916	1	100,000	130,916

Liabilities relating to the Appropriation Accounts

1978-1980

526. 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 years was as follows:

Year	Total
	\$
1978	546
1979	26,287
1980	4,231

A complete list of the accounts remaining unpaid 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 unpaid for each of the financial years has not been determined.

Misallocations of Expenditure

1980

527. Test checks on transactions revealed misallocations of expenditure totalling \$104,591 which were not adjusted within the financial year.

Unpresented Vouchers

1978-1980

528. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced for audit examination.

Expenditure Control

1978-1980

529. **Vote Accounting.** The Vote Accounts and subsidiary records 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.

1978-1980

530. **Personal Emoluments.** The Salaries Register was not properly maintained as certain necessary information was not recorded therein. A Salaries Control Register and a staff list showing the authorised establishment against the posts filled for the period under review were not kept.

1978-1980

531. **Withdrawals from the Consolidated Fund.** The record of withdrawals from the Consolidated Fund was not properly maintained.

1978-1980

532. **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
		\$		\$
1978	XX	120,269	—	120,269
1979	XX	361,144	—	361,144
1980	XXI	818,534	100,000	718,534

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

1979-1980

533. **Aishalton Hospital Project.** Inter Departmental Warrants were issued by the Accounting Officer of the Ministry of Health to the Accounting Officer Ministry of Regional Development in 1979 and 1980 to meet expenditure for the supply of goods and services in respect of the construction of Aishalton Hospital and related facilities. A person who was not a public officer managed the Project and several unsatisfactory features concerning procurement of stores, storekeeping, stores accounting, control over vehicles and equipment and the conveyance of stores purchased were observed. Proper books were not maintained to enable a satisfactory audit to be undertaken, including cash books and accounts to account for the sub-impresst and numerous paymasters' advances. Several payment vouchers were not produced for audit examination and there was no security and control over cash kept at Aishalton. In the circumstances, it was not possible to verify that proper value was received for all goods and services paid for, that they were used exclusively on the Project and that there was proper financial control as a whole as regards this Project.

REVENUE STATEMENTS

Revenue Control

1978-1980

534. **Revenue Accounting.** The system of collection, recording and accounting for revenue by District Offices on behalf of other Departments such as Customs and Excise and Inland Revenue was unsatisfactory. Revenue was collected by an Office Assistant who kept his collections in a desk drawer, revenues collected were not disposed of promptly and were in some cases used to make impresst payments contrary to financial instructions. In some cases impresst cheques issued to make good the revenues were dishonoured by the bank for lack of funds.

1978-1980

535. **Revenue Registers.** The Registers of Rental of Government Quarters and Repayments of Loans and Interest by Municipalities, Local Authorities and Co-operative Societies were not properly maintained in accordance with financial instructions. In the circumstances, it could not be verified whether all revenue due was collected and at the correct rate.

1978-1980

536. **Licence Records.** The records in respect of shop licences in certain districts were not properly maintained and action was not taken to ensure that all business premises were licensed.

1978-1980

537. **Arrears of Revenue.** Half-yearly Statements of Arrears of Revenue were not received for the period under review. In the circumstances, it was not possible to ascertain whether effective control was exercised to ensure prompt and satisfactory collection.

DEPOSITS FUND ACCOUNT

Accounting Control

1978-1980

538. **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.

1978-1980

539. **Deposits.** The Deposits Accounts Ledger kept at the Central Accounting Unit was not properly maintained and a control account was not kept. 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 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
		\$		\$		\$		\$
1978	13	396,547	9	373,930	16	387,641	12	122,974
1979	15	410,527	12	379,210	15	446,022	13	131,540
1980	16	475,558	12	375,651	16	491,664	12	122,974

1978-1980

540. **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:—

Year	No. of Debit Balances	Total Debit Balances	No. of Statc Debit Balances	Total Statc Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Statc Credit Balances	Total Statc Credit Balances
		\$		\$		\$		\$
1978	1	2,304	1	2,304	4	2,595	4	2,595
1979	1	2,304	1	2,304	4	2,595	4	2,595
1980	1	2,304	1	2,304	4	2,595	4	2,595

GENERAL ACCOUNT

Accounting Control

1978-1980

541. **Collection Procedures.** Remittance Books at the Ministry's Head Office and some district offices were not properly maintained. The procedures relating to the accounting for general receipts issued and for the preparation of Collector's Cash Book Statements were not followed.

1978-1980

542. **Controlled Forms.** The Register of Controlled Forms kept at the Central Accounting Unit was not properly maintained. A Register of Controlled Forms was not kept at certain District Offices.

1978-1980

543. **Composition of Daily Cash Balances.** A Daily Composition of Cash Balances Book was not kept at certain District Offices.

1978-1980

544. **National Insurance.** Attention was drawn to instances where the regulations governing the Scheme and the procedures required to be effected by financial instructions were not observed. A large number of employees were not issued with contribution cards and it could not therefore be determined whether their contributions were remitted to the General Manager, National Insurance Scheme. There were also cases where deductions were not made for various periods or where deductions ceased without the reasons being stated and where there were delays in paying over contributions to the Scheme.

1978-1980

545. **Imprests.** Attention was drawn to cases where the Imprest Bank Accounts were overdrawn both during the year and at 31st December of each year. An examination of the Imprest Register revealed that several sub-imprests were not fully retired

at the end of each year for the period under review as required by financial instructions. There were instances where receipts were not entered in the cash book, where there were differences between source documents and the entries in the cash books and where the cash book was not properly totalled, balanced and checked daily by the supervising officer. There were also instances where advances of a personal nature were made from the imprest without proper authority, where further advances were given to the same officer before previous ones were cleared and where the advance vouchers were not properly written up. Advances made from the imprest were not cleared promptly. The Imprest Bank Account No. 471 was not reconciled for the period October, 1978 to December, 1980. The Statement of 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 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
		\$		\$		\$		\$
1978	2	278,735	—	—	3	41,574	3	41,574
1979	2	289,194	—	—	3	41,574	3	41,574
1980	2	326,414	1	199,887	3	41,574	3	41,574

1978–1980

546. **Paymasters' Advances.** Paymasters' Advances Registers for 1978 and 1979 were not produced for audit. The Register for 1980 revealed that proper control was not being exercised over Paymasters' Advances and their clearance. The Statement of Paymasters' Advances as at the end of each financial year submitted by the Accountant General showed the following balances:—

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
		\$		\$		\$		\$
1978	1	163,132	—	—	1	21,467	—	—
1979	1	163,132	1	163,132	1	22,022	—	—
1980	3	200,130	1	163,132	1	148	—	—

The failure of 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.

1978–1980

547. **Salaries Account.** The Salaries Cash Book for the period August to December, 1980 was not produced for audit examination. The Cash Book for the period January to July, 1980 was not properly maintained and checked by the supervising officer. The Salaries Bank Account was reconciled to August, 1978. The Bank Reconciliation Statements for the period January to August, 1978 were not certified and sent for audit scrutiny.

1978-1980

548. **Collectors' Cash Book/Statements for collections for Other Departments.** An examination of the book copies of Collector's Cash Book/Statements for collections for other departments revealed several unsatisfactory features. Acknowledgements in respect of remittances made to the other departments were not seen in many cases. The financial instructions relating to the preparation and submission of these statements were generally ignored.

1978-1980

549. **Remittances from the General Account.** The Record of Remittances from the General Account No. 405 was not satisfactorily maintained as required by financial instructions.

1978-1980

550. **Ministry's Main Bank Account.** The financial instructions as regards the procedures to be followed with effect from 1st January, 1978 with respect to receipts and payments and the maintenance of a Summary Cash Book were not followed. There was no evidence that the computerised cash book statements were checked. The Main Bank Account No. 504 was operated to 31st December, 1977 but there was no evidence that it was reconciled and that action was taken to clear the overdraft of \$80,002. A new Main Bank Account No. 706 was opened with effect from 1st January, 1978 but Bank Reconciliation Statements and related documents were not submitted for audit.

1978 & 1980

551. **Loss of Cash.** The position with regard to the loss of cash reported for the financial years 1978 and 1980 is set out at Appendix A(1).

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

552. **Stores Accounting.** A Permanent Stores Register was not maintained as required by financial instructions. Numerous payment vouchers in 1980 did not contain the certificate of receipt and disposal of stores paid for as required by financial instructions. In the circumstances, it was not possible to verify that all stores purchased were properly accounted for.

1980

553. **Purchase of Stores.** Numerous instances were observed where stores were purchased from private suppliers without the necessary certificate that Government owned agencies could not supply and without the necessary Tender Board approval.

1978-1980

554. **Vehicle Log Books.** Vehicle log books were not produced for audit examination at a District Office. Large quantities of fuels and lubricants etc. for vehicles were purchased in 1978 and 1979 but Monthly Returns of Petrol, Oil and Lubricants consumed were not prepared and submitted for audit examination as required by financial instructions.

1978-1980

555. **Loss of Stores.** The position as regards the loss of stores reported is set out at Appendix A(2).

1978-1980

556. **Accidents.** The position as regards accidents reported is set out at Appendix A(3).

OTHER MATTERS

1978-1980

557. **Management Committee - Mineral Extraction Programme.** As mentioned in my previous Report, a Management Committee was set up in 1977 in respect of the Upper Mazaruni Amerindian Community Mineral Extraction Programme. However, records of production, sales and related expenses were not properly maintained. Consequently, it could not be determined whether all production of gold and diamonds were properly accounted for.

OTHER ACCOUNTS

Bus Service

1978-1980

558. **Accounts.** The Annual Financial Statements for the years 1978 to 1980 have not been submitted for audit. The books and accounts were not properly maintained and some relevant records were not kept.

Craft Production and Design Division

1978-1980

559. **Accounts.** The Annual Financial Statements for the years 1978 to 1980 have not been submitted for audit. Certified copies of the Bank Reconciliation Statement of the Revolving Fund Account have not been submitted for audit examination. Many payment vouchers were not examined and certified. A Controlled Forms Register was not kept and proper control was not exercised over controlled forms. There were also unsatisfactory features in the accounting for stores.

Amerindian Purposes Fund

1978-1980

560. **Accounts.** The books and accounts of the Amerindian Purposes Fund for the years 1966 to 1980 were not presented for audit.

Lethem Trade Store

1978-1980

561. **Accounts.** The books and accounts of the Lethem Trade Store for the years 1969 to 1980 were not presented for audit. It is understood that this Trade Store was taken over by Guyana Stores Limited and particulars concerning the transfer have been requested.

Kamarang Trade Store

1978-1980

562. **Accounts.** The books and accounts of Kamarang Trade Store for the years 1970 to 1980 were not presented for audit. It is understood that this Trade Store was taken over by Guyana National Trading Corporation and particulars concerning the transfer have been requested.

Matarkai Development Authority

1978-1980

563. **Accounts.** The annual financial statements for the years 1977 to 1980 were not presented for audit.

MINISTRY OF HOUSING

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

564. 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
		\$			\$
1978	5	11,968	—	—	11,968
1979	3	5,166	—	—	5,166
1980	3	10,380	—	—	10,380

Liabilities relating to the Appropriation Accounts

1978-1980

565. A complete list of the accounts remaining unpaid, in respect of the Appropriation Accounts for each of the financial years was not submitted to the Office of the Auditor General as required by financial instructions. In the circumstances the total of the liabilities remaining unpaid has not been determined.

Unpresented Vouchers

1979-1980

566. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced for audit examination.

Expenditure Control

1978-1980

567. **Vote Accounting.** Vote accounts for certain subheads and periods were not produced for audit examination. 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.

1978-1980

568. **Personal Emoluments.** The Salaries 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 Salaries Registers to indicate that such payments were recovered.

1978-1980

569. **Transport and Travelling.** The Travelling Register was not properly maintained.

1978-1980

570. **Withdrawals from Consolidated Fund for various services.** A record of requests for withdrawals from the Consolidated Fund as required by financial instructions was not produced for audit examination.

1978 & 1979

571. **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 of the withdrawals from the Consolidated Fund and advances from the Contingencies Fund as follows:—

Year	Head Division	Excess	Advances from Contingencies Fund	Unauthorised Excess
		\$		\$
1978	XXI	41,720	—	41,720
1979	35	36,151	—	36,151

REVENUE STATEMENTS

Revenue Control

1978-1980

572. **Revenue Accounting.** The signed Revenue Statements indicate that revenue was collected for each of the years under review but there was no Revenue Records at the Ministry to support this. It could not therefore be determined whether all revenues were properly assessed, collected and accounted for.

1978-1980

573. **Arrears of Revenue.** Arrears of Revenue Statements for the financial years under review were not produced. In the circumstances it has not been determined whether effective control was exercised to ensure prompt and satisfactory collection of revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

574. **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.

1978-1980

575. **Deposits.** The Statement of Deposits Accounts submitted by the Accountant General as at the end of each financial year 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
		\$		\$		\$		\$
1978	4	1,112,542	3	1,109,778	14	101,028	14	101,028
1979	4	1,112,542	4	1,112,542	14	101,028	14	101,028
1980	4	1,112,542	4	1,112,542	14	101,046	13	94,549

1978-1980

576. **Advances.** The Advances Register was not properly maintained and there was no evidence of checks being made by a supervisory officer. 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 of Static Credit Balances
		\$		\$		\$		\$
1978	2	14,519	2	14,519	1	8	1	8
1979	2	14,519	2	14,519	1	8	1	8
1980	2	14,519	2	14,519	1	8	1	8

GENERAL ACCOUNT

Accounting Control

1978-1980

577. **Imprests.** The Statement of Imprests submitted by the Accountant General showed a debit balance on Imprest Account as follows:—

Year	Debit Balance \$
1978	35,447
1979	35,447
1980	35,447

1978-1980

578. **Paymasters' Advances.** 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 \$
1978	3	25,995
1979	3	25,995
1980	3	25,995

1978-1980

579. **Bank Account No. 331.** The position regarding the Ministry's main bank account No. 331 as reported at paragraph 701 of my Annual Report for the years 1975 to 1977 remains the same.

1978-1980

580. **National Insurance Scheme.** Certain procedures required to be carried out in accordance with financial instructions in connection with the Scheme were not observed. These include the failure to keep the contribution cards up to date, to maintain a register of cheques paid over to the Scheme, to prepare statements of National Insurance Scheme contributions and certificates of verification of contributions and to carry out monthly supervisory checks.

1978-1980

581. **Salaries Account.** The cash book for the period December, 1977 to August, 1980 was not produced for audit. Those produced were not properly maintained and there was no evidence of checks by a supervisory officer. Copies of bank reconciliation statements were not produced for audit examination.

1979

582. **Loss of Cash.** The loss of cash reported in respect of 1979 is set out at Appendix A(1).

STORES AND OTHER PUBLIC PROPERTY

Accounting Control

1978-1980

583. **Stores Accounting.** Permanent Stores and Sectional inventories were not produced for audit examination. Many of the items seen were not marked to render them easily identifiable as Government property.

1978-1980

584. **Register of Loss of Stores.** A register of loss of stores required to be kept by financial instructions was not produced for audit examination.

1978-1980

585. **Register of Accidents.** A register of accidents required to be kept by financial instructions was not produced for audit examination.

1978-1980

586. **Vehicle Log Books.** These records were not properly maintained and some were not produced for audit examination. 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 by vehicles were satisfactory and that all journeys were undertaken on official business.

1978 & 1980

587. **Loss of Stores.** The position with regard to loss of stores reported for the financial years 1978 and 1980 is set out at Appendix A (2).

1978 & 1980

588. **Accidents.** The position with regard to accidents reported for the financial years 1978 and 1980 is set out at Appendix A(3).

OTHER ACCOUNTS

Housing Fund

1978-1980

589. **Accounts.** The annual accounts for the financial years under review 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) of the Housing Development Act No. 25 of 1970.

Guyana Housing Corporation

1978-1980

590. **Accounts.** Annual Audited Accounts for the financial years under review were not submitted as required by financial instructions.

PLANT MAINTENANCE AND HIRE DIVISION

APPROPRIATION ACCOUNTS

Unauthorised Excess

1980

591. The unauthorised excess expenditure of \$7,129 on one subhead is shown in the Appropriation Account.

Unpresented Vouchers

1980

592. Vouchers totalling a considerable sum in respect of transactions relating to the Division for the financial year was not produced for audit examination.

Expenditure Control

1980

593. **Vote Accounting.** The Vote accounts and certain subsidiary records were not properly maintained. Evidence of monthly reconciliation between the Division's Vote Accounts and the monthly expenditure reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1980

594. **Travelling Register.** This register was not properly maintained. Consequently the travelling done by officers of the Division was not properly monitored.

DEPOSIT FUND

Accounting Control

1980

595. **Deposits Fund Accounting.** Evidence of reconciliation between the accounts of the Deposits Fund relating to this Division and those of the Accountant General was not seen. In the circumstances, the accuracy of these accounts has not been established.

1980

596. **Deposits.** Certain Deposit Accounts were not properly maintained and financial instructions relating to works done for private parties were not strictly observed.

1980

597. **Advances.** An advances register in respect of motor car and bicycle advances was not maintained.

GENERAL ACCOUNT

1980

598. **Collection Procedures.** The Remittances Book was not satisfactorily maintained and bore no evidence of check by a supervisory officer.

1980

599. **Controlled Forms.** Certain General Receipt books and Local Purchase Order books were not produced for audit inspection.

1980

600. **Collectors' Cash Book/Statements – Divisions' Sub-Offices.** There were cases where financial instructions were not followed in relation to the preparation and submission of Collectors' Cash Book/Statements.

1980

601. **Bank Account No. 643.** This account was opened for charges in respect of the hire of Vehicles and Equipment but Bank Reconciliation Statements were not produced for audit.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1980

602. **Inventory.** Neither sectional nor master inventories were produced for audit examination.

1980

603. **Cannibalisation of Vehicles/Equipment.** It was evident from certain correspondence that vehicles/equipment were cannibalised but information relating to them were not supplied.

1980

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

1980

605. **Accidents.** The position with regard to accidents reported for the financial year is set out at Appendix A(3).

MINISTRY OF WORKS & TRANSPORT (WORKS)

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978

606. The unauthorised excess expenditure on the Head shown hereunder is a breach of the legislation pertaining to the administration of public funds.

Year	Head	Excess	Excess covered by Advance from Contingencies Fund	Unauthorised Excess
1978	36	\$ 260,682	—	\$ 260,682

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
		\$		\$	\$
1978	11	4,530,839	—	—	4,530,839
1979	14	1,865,262	2	267,217	1,598,045
1980	18	5,937,959	3	713,038	5,224,921

Liabilities relating to the Appropriation Accounts

1978-1980

608. The total 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
	\$
1978	70,576
1979	1,396,898
1980	84,738

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 unpaid for each of the financial years has not been determined.

Appropriations-in-Aid

1978-1980

609. The receipts shown in the Appropriation Accounts under Head 36 (1978 and 1979) and Head 35 (1980), Subhead 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	Sub-heads	Description	Estimated Receipts	Actual Collection	Under the Estimates
			\$	\$	\$
1978	101	Issues of Stone	1,999,999	—	1,999,999
1979	101	do.	2,099,999	1,165,330	1,834,669

Year	Sub-heads	Description	Estimates Receipts	Actual Collection	Under the Estimates
			\$	\$	\$
1980	101	Issues of Stone	2,999,999	1,833,062	1,166,937
1979	102	Issues from unallocated stores	499,999	77,632	422,367
1980	102	do.	499,999	332,589	167,410
1978	103	Transportation of Crushed Stones	1,199,999	620,639	579,360
1979	103	do.	1,199,999	601,904	598,095
1980	103	do.	1,444,999	936,635	518,354

Explanations as required by financial instructions for such large amounts under the Estimates were not received. In 1980 the Tepem Quarry was taken over by the Guyana National Service.

Misallocations of Expenditure

1978-1980

610. 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 Vouchers

1978-1980

611. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced for audit examination.

Expenditure Control

1978-1980

612. **Vote Accounting.** Vote Accounts and subsidiary records at the Central Accounting Unit and certain sub-offices were not satisfactorily maintained, and properly checked by the Supervisory Officer. Certain sub-offices exceeded their allocations in respect of warrants and incurred expenditure without first obtaining warrants. 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 was not established.

1978-1980

613. **Personal Emoluments.** 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.

1978

614. 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 Withdrawals	Advances from Contingencies Fund	Excess
1978	XXII	969,360	—	969,360

REVENUE STATEMENTS

Revenue Control

1978—1980

615. **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 has not been established.

1978—1980

616. **Surcharge Register.** This Register kept at the Central Accounting Unit was not properly maintained and therefore, there was a lack of proper control over the recovery of surcharges imposed.

1978—1980

617. **Wharf Charges.** A record of the vessels moored alongside the Canje Wharf was not maintained. General Receipts were not issued at the point of collection of the wharf charges and the assessment was done by a security guard. It could not be determined whether all the charges were properly levied and accounted for.

1978—1980

618. **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

1978—1980

619. **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.

1978-1980

620. 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. At certain district offices deposits were either not made or those made were insufficient to meet expenditure and liabilities incurred. At the Central Accounting Unit, the records in relation to payments made on behalf of the Deposit Fund Accounts during 1978 and a part of 1979 were not produced for audit. A proper record of payments made on behalf of the Deposit Fund from the Ministry's Main Account was not maintained. In the circumstances it could not be determined whether all reimbursements were made from the Deposits Fund. The Statement of Deposit Accounts at the end of each of the financial years under review 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 Static Credit Balances
		\$		\$		\$		\$
1978	843	951,513	337	764,245	283	4,597,470	278	947,745
1979	843	934,224	336	740,914	282	6,446,762	280	1,041,249
1980	842	1,467,990	337	743,932	283	7,938,775	280	1,050,483

1978-1980

621. Advances. 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
		\$		\$		\$		\$
1978	86	4,793,104	87	999,039	163	379,737	163	379,737
1979	88	4,817,125	87	1,000,839	163	379,737	163	379,737
1980	88	4,820,813	87	999,039	163	379,737	163	379,737

GENERAL ACCOUNT

Accounting Control

1978-1980

622. 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 check by the supervisory officer.

1980

623. Sub-Accountants Cash Book. The balances shown in the Daily Summary of Payments, Receipts and Balances Statement did not agree with the Balances shown in the Summary Cash Book.

1978-1980

624. **Collector's Cash Book/Statements.** There were cases where the financial instructions relating to the preparation and submission of the Collector's Cash Book/Statements to the Central Accounting Unit were not followed. There were also cases where Collector's Cash Book/Statements for several Sub-Offices were not produced for audit examination.

1978-1980

625. **National Insurance Scheme.** The National Insurance Scheme Records were not properly maintained both at the Central Accounting Unit and at certain Sub-Offices and there was a lack of supervision over the operations pertaining to the National Insurance Scheme.

1978-1980

626. **Imprests.** The Register of Sub-Imprests for the years 1978 and 1979 were not properly maintained and the imprest accounts were not properly operated. There were cases where shortages in certain Sub-Imprest Accounts were met by charging such shortages to advance accounts which were cleared by deducting the amounts from the next year's imprest allocations. There were also cases where Sub-Imprest Cash Books at certain Sub-Offices were not properly maintained, where there was a lack of internal control particularly in the issue and recovery of advances made from the imprests, and where Sub-Imprests Accounts were overdrawn and generally not operated in accordance with financial instructions. In many instances Bank Reconciliation Statements in respect of Sub-Imprest bank accounts were not produced for audit. The Statement of Imprest Accounts as at December 31, for the years 1978 to 1980 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
1978	45	325,861	64	399,701
1979	44	255,481	65	480,670
1980	44	255,481	65	511,531

1978-1980

627. **Paymasters' Advances.** The Paymasters' Advances Register was not properly maintained. There were cases where advances were excessive in relation to actual payments, where no payments were made in respect of advances given, where advances were repaid in instalments although no payments were made, and where shortages resulted at the end of the paying periods. There was no evidence that the Register was checked by a Supervisory Officer. The Register of overpayments was not produced for audit examination. The Statement of Paymasters' Advances as at December 31,

1978 to 1980 submitted by the Accountant General showed the following debit and credit balances as follows:-

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
		\$		\$		\$		\$
1978	115	3,064,109	113	2,961,816	89	1,896,558	89	1,896,558
1979	116	3,321,712	113	2,961,027	89	1,957,726	88	1,872,879
1980	117	3,319,966	114	2,968,472	88	1,979,104	87	1,866,120

Information was sought regarding the action taken to reconcile and clear the outstanding balances.

1978-1980

628. **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.

1978-1980

629. **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).

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

630. **Controlled Forms.** Supervision of controlled forms was not satisfactorily exercised at certain Sub-Offices. Several Local Purchase Order Books and Combined Requisition and Issue Voucher Books were not produced and the entries in respect of some of those produced could not be traced in the Register of Controlled Forms.

1978-1980

631. **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.

1978-1980

632. **Register of Accidents.** A register of accidents required to be kept by financial instructions was not maintained at certain Sub-Offices.

1978-1980

633. **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.

1978-1980

634. **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 either not produced for audit or properly authorised. 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.

1978-1980

635. **Allocated Stores - Storekeeping.** Several unsatisfactory features were observed at certain Sub-Offices regarding the accounting for items of stores including the failure to dispose of unserviceable and obsolete stores promptly and return of items on loan promptly. Several slow-moving and dormant items of stores were observed.

1978-1980

636. **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.

1978-1980

637. **Vehicle Log Books.** These records were not properly maintained and some were not produced for audit examination. It has been observed that there was lack of supervision and control over the use of vehicles and returns of monthly issues of fuel and lubricants were not prepared. In the circumstances it could not be ascertained whether the performance and fuel consumption of vehicles were satisfactory and that all journeys were undertaken on official business.

1978 & 1979

638. **Workshops.** It was observed that in certain workshops records were either not maintained or not 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.

1978-1980

639. **Guttersmith Shops.** Production records/job cards were not produced for audit.

1978-1980

640. **Stone Crushing Plant - Makouria and Tepera.** Financial Statements for the years under review were not submitted for audit examination. It was further understood that during 1980, this activity came under the control of the Guyana National Service.

1978-1980

641. **Custody of Stores.** It was observed that the buildings used by certain sub-offices for the storing of stores were inadequate with the result that stores were left exposed in the compound and that the compounds were not properly secured.

1978-1980

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

1978-1980

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

MINISTRY OF WORKS & TRANSPORT (TRANSPORT)

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

644. 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 Revised Estimates Appropriation	Excess covered by Advances from Contingencies Fund	Excess Unauthorised
		\$	\$	\$
1978	38	15	-	15
"	39	416,981	-	416,981
1979	38	356	-	356
"	39	2,782,399	928,537	1,853,862
1980	37	240,586	5,170	235,416
"	38	502	-	502
"	39	7,249,092	-	7,249,092
"	40	304,702	-	304,702

1978-1980

645. 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 Subheads covered by advances from Contingencies Fund	Excess covered by advances from Contingencies Fund	Excess Unauthorised
		\$		\$	\$
1978	6	654,164	—	—	654,164
1979	8	5,513,675	1	928,537	4,585,138
1980	12	7,970,664	1	5,170	7,965,494

Appropriation-in-Aid

1980

646. No collection was reflected in the Appropriation Account under Head 40 Subhead 101 Revenue from Aircraft. It was observed that collection was credited to Revenue Head V Fees, Fines etc. Subhead 24 — Other instead. The revised Revenue from Aircraft was estimated at \$435,000.

Liabilities relating to the Appropriation Accounts

1978-1980

647. A 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.

Unpresented Vouchers

1978-1980

648. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced for audit examination.

Expenditure Control

1978-1980

649. **Vote Accounting.** Vote accounts and certain subsidiary records were not properly maintained. 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.

1978-1980

650. **Personal Emoluments.** The Salaries Registers and supporting records were not properly maintained and relevant information was not always recorded therein. Instances were observed where officers who resigned or were dismissed were overpaid salaries but there was no evidence in the Salaries Registers to indicate that such overpayments were recovered.

1978-1980

651. **Transport and Travelling.** The Travelling Register was not properly maintained and copies of the half-yearly returns of mileage were not produced.

1978-1980

652. **Telephones.** A register for recording overseas calls was not produced for audit. There was undue delay in settling certain telephone accounts.

1980

653. **Head Ministry of Works and Transport (Transport) - Net Deficit on Transport Services.** A difference of \$7,565,573 was observed 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.

Year	Appropriation Account	Annual Financial Statements Transport & Harbours Department	Difference
	\$	\$	\$
1980	15,550,505	7,984,932	7,565,573

1978-1980

654. **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 produced for audit examination.

1978-1980

655. **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
1978	38	\$ 55	\$ -	\$ 55
"	39	461,981	-	461,981
"	XXIV	191,953	-	191,953

Year	Head/ Division	Total Excess	Advances from the Contingencies Fund	Excess
		\$	\$	\$
1979	38	385	—	385
"	39	2,782,399	928,537	1,853,862
"	XXIV	9,313,616	—	9,313,616
1980	37	246,547	5,170	241,377
"	38	522	—	522
"	39	7,249,092	—	7,249,092
"	XXIV	2,331,085	—	2,331,085

REVENUE STATEMENTS

Revenue Control

1978-1980

656. **Revenue Accounting.** There was no evidence that the Ministry maintained a Revenue Register for Government quarters, a Revenue Account and a Revenue Control Account. In the circumstances, reconciliation statements and monthly returns of revenue required to be prepared in accordance with financial instructions were not produced.

1978-1980

657. **Arrears of Revenue.** Arrears of Revenue Statements for the financial years under review were not produced.

1978-1980

658. **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 and Harbours Department
	\$	\$
1978	1,463,985	1,903,144
1979	1,312,163	1,748,363
1980	1,269,322	725,728

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

659. **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.

1978-1980

660. **Deposits.** 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 of Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1978	4	3,560,561	4	3,560,561	7	2,842,371	7	2,842,371
1979	4	3,560,561	4	3,560,561	7	2,842,371	7	2,842,371
1980	4	3,560,166	3	150,469	7	2,842,371	7	2,842,371

1978-1980

661. **Advances.** The Advances Register was not produced for audit. The Statement of Advance Accounts as at the end of each financial year submitted by the Accountant General showed five debit balances totalling \$3,852,415 and four credit balances totalling \$1,287,801. These balances remained static throughout the years.

GENERAL ACCOUNT

Accounting Control

1978-1980

662. **Collection Procedures.** The Remittance Book kept by the Ministry was not properly maintained and the procedures regarding the opening of mails and the despatching of receipts for remittances were not strictly observed. There was not always evidence of check by the Supervisory Officer. The Remittance Book for 1980 was not produced for audit. In the circumstances, it could not be ascertained whether all remittances were properly accounted for.

1978-1980

663. **Controlled Forms.** The Register of Controlled Forms was not properly maintained and certain used General Receipt books and Cheque Stubs were not produced for audit.

1978-1980

664. **National Insurance Scheme.** The attention of the Permanent Secretary was drawn to instances where the procedures laid down in financial instructions were not observed. These instances included failure to keep appropriate records and to make prompt remittances to the N.I.S. Office.

1978-1980

665. **Imprests.** There were instances where the Sub-Imprest Cash Books produced for audit were not properly maintained. Imprest for the years 1979 and 1980 was not fully retired at the end of those years. The Statement of Imprest Accounts as at December 31, for the years 1979 and 1980 submitted by the Accountant General showed that the Imprests reflected debit and credit balances as follows:—

Year	No. of Accounts with Debit Balances	Total of Debit Balances	No. of Accounts with Credit Balances	Total of Credit Balances
		\$		\$
1979	1	99,920	—	—
1980	1	93,652	—	—

1979 & 1980

666. **Composition of Daily Cash Balances.** The Record of Composition of Daily Cash Balances was not properly maintained and checked for certain periods.

1978-1980

667. **Salaries Account.** The Cash Book for 1978 and 1979 was not produced for audit. The 1980 cash book was not properly maintained and there was no evidence of check by a supervisory officer. Bank Reconciliation Statements were not produced for audit examination.

1978

668. **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

1978-1980

669. **Stores Accounting.** A Permanent Stores Register was not produced for audit. Sectional inventories for certain sub-offices were not properly maintained. Many of the items seen were not marked to render them easily identifiable as Government property.

1978-1980

670. **Vehicle Log Books.** Certain log books were not produced for audit. There was no evidence in many of the log books produced that they have been examined by a supervisory officer and there were cases where journeys were not authorised. Monthly returns of issues of fuel and lubricants were not produced for audit. In the circumstances, it could not be ascertained whether the performance and fuel consumption by vehicles were satisfactory and that all journeys were undertaken on official business.

1978 & 1979

671. **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. The loss of stores reported is set out at Appendix A(2).

1978 & 1980

672. **Accidents.** A statement of accidents in respect of the financial years under review was not submitted by the Ministry in accordance with financial instructions. The number of accidents reported is set out at Appendix A(3).

OTHER ACCOUNTS

TRANSPORT AND HARBOURS DEPARTMENT

1978-1980

673. **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.

674. **Accounts.** The annual financial statements for the financial years under review disclosed the following:—

Year	Transport Services (Deficit)	Harbours Services Net Surplus
	\$	\$
1978	(4,989,314)	1,903,144
1979	(7,702,399)	1,748,363
1980	(7,984,932)	725,728

PUBLIC CORPORATIONS

GUYANA TELECOMMUNICATIONS CORPORATION

1978-1980

675. **Accounts.** The audited accounts for the financial years under review disclosed the following:—

Year	Surplus for year after Taxation	Accumulated Surplus at 31st December
	\$	\$
1978	4,401,444	2,833,182
1979	5,254,302	8,087,484
1980	4,413,415	12,500,899

GUYANA AIRWAYS CORPORATION

1978-1980

676. Accounts. The audited accounts for the financial years under review disclosed the following:—

Year	Surplus (Deficit) for year	Accumulated Surplus (Deficit) at 31st December
	\$	\$
1978	(3,494,205)	(8,990,917)
1979	(3,691,568)	(12,682,485)
1980	(2,446,421)	(15,128,906)

POST OFFICE CORPORATION

1978-1980

677. Accounts. The audited accounts for the financial years under review disclosed the following:—

Year	Surplus (Deficit) for year	Accumulated Surplus (Deficit) at 31st December
	\$	\$
1978	(2,753,851)	(5,256,016)
1979	(1,727,656)	(6,983,672)
1980	(2,190,871)	(9,174,543)

**MINISTRY OF EDUCATION,
SOCIAL DEVELOPMENT AND CULTURE**

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

678. The unauthorised expenditure shown under the following Heads is a breach of the legislation pertaining to the administration of public funds:—

Year	Head	Excess over Revised Estimates	Excess covered by Advances from Contingencies Fund	Unauthorised Expenditure
		\$	\$	\$
1978	41	1,991,398	—	1,991,398
"	44	933,318	—	933,318

Year	Head	Excess over Revised Estimates	Excess covered by Advances from Contingencies Fund		Unauthorised Expenditure
			\$	\$	
1978	47	23,908	—	—	23,908
"	48	28,192	—	—	28,192
"	66	598	—	—	598
"	67	16,577	—	—	16,577
"	68	10,339	—	—	10,339
1979	41	110,778	—	—	110,778
"	52	19,417	—	—	19,417
"	58	91,896	—	—	91,896
1980	41	681,407	—	—	681,407
"	42	3,755	—	—	3,755
"	44	663,515	144,666	—	518,849
"	52	22,058	—	—	22,058
"	56	5,015	—	—	5,015
"	58	1,168,190	—	—	1,168,190
"	61	21,536	—	—	21,536

1978-1980

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

Year	No. of Subheads	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
				\$	\$	
1978	65	6,227,798	—	—	6,227,798	
1979	66	617,148	—	—	617,148	
1980	93	5,035,015	2	541,142	4,493,873	

Liabilities relating to the Appropriation Accounts

1978-1980

680. Lists of accounts remaining unsettled as far as the Appropriation Accounts for each of the financial years under review are concerned were 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 could not be determined.

Misallocations of Expenditure

1978-1980

681. Test checks carried out on transactions revealed misallocations of Expenditure which were not adjusted before the close of the accounts for the relevant financial year. Further, adjustments of misallocations relating to the 1978 accounts were reflected in the 1979 accounts thereby distorting the accounts for both financial years.

Unpresented Vouchers

1978-1980

682. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced for audit examination.

Expenditure Control

1978-1980

683. **Vote Accounting.** Vote Accounts and subsidiary records were not satisfactorily kept, numerous vouchers were not entered therein and certain financial instructions were not observed. Vote Accounts were not kept at the Central Accounting Unit for several departments and institutions and monthly financial returns were not produced. Most of the Vote Accounts for 1980 were not submitted for audit. 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 could not be established.

1978-1980

684. **Personal Emoluments.** The Earnings Cards for teachers were not written up after July, 1977. There were numerous cases of overpayment of salaries where teachers were transferred, resigned or dismissed. In some cases, salaries of teachers whose services were terminated were sent to schools but refunds to the Ministry could not be verified. 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. Arrears of salary paid in 1978 were not supported by paysheets showing the computations and other relevant information to enable checking and PAYE and NDS were not deducted. The Department of Culture was staffed in excess of the authorised establishment in 1980. A senior officer whose post was not provided for in the 1978 and 1979 Annual Estimates was paid salary totalling \$21,552. Salaries Control Registers were not kept at the Central Accounting Unit 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 scrutiny. In 1978 funds were prematurely transferred by Payment Vouchers from the Ministry's Main Bank Account No. 701 to the Ministry's Main Salaries Account No. 480 before the necessary computerised payrolls were ready. The vouchers were for estimated expenditure for personal emoluments, but they were not entered in the Ministry's Vote Accounts although they were submitted to the Data Processing Unit for inclusion in the preparation of the daily statements of payments from the Ministry's Main Cash Account No. 701 and the monthly expenditure statements. Consequently, the expenditure in the Final Accounts are estimated figures. This

is contrary to approved financial procedure and has resulted in the personal emoluments subheads being incorrectly debited and the Final Accounts incorrectly stated.

1978 & 1979

685. **Head 41, Subhead 2 Transport and Travelling and Subhead 10 – Talking about Education.** Due regard was not paid to the regulations and instructions relating to economy in the hire of taxis, and as a result considerable sums were spent in this regard.

1978

686. **Head 41, Subhead 5 Telephones.** Proper control was not exercised over the use of telephones. The trunk call registers were not produced and substantial payments were made for both outgoing and "collect" calls without the necessary approval.

1978

687. **Head 41, Subhead 16 Guyana Scholarships, Allowances and Passages for Scholars and Expenses for Examinations.** Several maintenance allowances were remitted before the necessary service agreements were signed. It would therefore seem that proper control was not exercised to safeguard public funds.

1978–1980

688. **Head 41, Subhead 18 Adult Education Association.** Payment vouchers in respect of contributions to the Adult Education Association did not contain adequate particulars to facilitate proper audit examination and the Ministry's actual contribution to the Association in 1978 could not be determined from an examination of a copy of the 1978 Income and Expenditure Statement of the Association. Copies of the 1979 and 1980 Income and Expenditure Statements were requested but have not been furnished.

1978–1980

689. **Head 44, Subhead 9 Hinterland Development Programme.** This programme was established in September, 1976 but no capital funds were allocated to it and a proper system of accounting was not established and approved by the Ministry of Finance. However, the Accounting Officer gave verbal permission to the Headmistress of the Secondary School operating the Programme, for the receipts from sales of farm produce to be paid into the Programme's Current Account and for the utilisation of such receipts to undertake developmental works necessary for the expansion of the Project. The authority of the Ministry of Finance for the operation of a revolving fund for this Project has not been seen. Annual Financial Statements for the Project were not produced for audit examination and there were many unsatisfactory features in the maintenance of accounting records.

1978–1980

690. **Head 44, Subhead 12 Supplies to Schools.** Advances of \$45,000, \$61,561 and \$70,000 and charged to Final Expenditure for the years 1978, 1979 and 1980 respectively were paid to the Guyana Teachers Association to help defray the cost of holding Annual Athletic Schools Championships and charged to the above head and subhead. These expenditures do not fall within the ambit of this vote. Furthermore, these advances were not accounted for by the provision of bills, receipts and statements of expenditure.

1980

691. **Head 45, Subhead 3 Dietary.** In July, 1980 the sum of 880,568 was paid to two organisations for the purchase of fresh and powdered milk for distribution to Nursery Schools. However, the payment vouchers were not supported with the necessary goods received certificates and the suppliers' bills to permit a proper examination. Information was requested as to the system of control over the purchase and distribution of milk to the various nursery schools and the storekeeping system in operation.

1978

692. **Head 65, Ministry of Education, Social Development and Culture, Port Kaituma Community High School (Residential), Subheads – Various.** Payments totalling \$59,564 were made between January and May, 1978 to the Chief Executive Officer, Matarkai Development Authority for expenses in relation to the Port Kaituma Community High School (Residential). Sub-vouchers were not attached and thus it could not be ascertained on what basis the payments were made. The Accounting Officer was asked to state what financial arrangements existed between the Ministry and the Authority to meet expenses connected with the school and whether these arrangements were in conformity with Government's accounting procedures.

1979

693. **Unauthorised Expenditure – Carifesta 1979.** A Contingencies Fund Advance Warrant was not obtained to meet expenses relating to Carifesta 1979. Expenses totalling \$85,603 were therefore improperly charged as follows:—

Head	Subhead	Amount
42	10 Maintenance of National Cultural Centre and Regional Cultural Centres	\$ 58,935
43	13 History and Culture	20,000
XXX	33 Guyfesta	6,668
		<hr/> 85,603

Subsequently, supplementary provision of \$111,257 was provided but it could not be determined whether the necessary adjustments were made in the country's accounts to clear the abovementioned subheads.

1978–1980

694. **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	Advances from Contingencies Fund	Unauthorised Excess
		\$		\$
1978	41	3,336,098	—	3,336,098
"	44	949,318	—	949,318
"	47	23,908	—	23,908
"	48	28,192	—	28,192
"	66	610	—	610
"	67	16,589	—	16,589
"	68	10,351	—	10,351
1979	41	110,779	—	110,779
"	52	19,419	—	19,419
"	58	4,896	—	4,896
1980	41	681,407	—	681,407
"	42	3,755	—	3,755
"	44	663,515	144,666	518,849
"	52	22,060	—	22,060
"	56	5,015	—	5,015
"	58	1,168,190	—	1,168,190
"	61	21,536	—	21,536

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.

1978–1980

695. **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.

1978 & 1979

696. **Charging of Advances to the Appropriation Account.** The Ministry paid substantial amounts from Head and Subheads as advances to cover such activities as cultural shows, seminars and workshops. Details of how the money was utilised were not given on the vouchers and in the circumstances it was not possible to determine whether the money was spent exclusively on public business or was fully utilised. Such advances should have been made from imprest and cleared on presentation of certified vouchers.

REVENUE STATEMENTS

Revenue Control

1978-1980

697. **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.

698. **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.

699. **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

1978-1980

700. **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 Accounts has not been established.

1978-1980

701. **Deposits.** Deposits ledgers were not properly maintained either at the Examinations Division or the Central Accounting Unit in respect of overseas fees collected for various overseas examinations. 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
1978	29	\$ 1,098,277	20	\$ 14,952	60	\$ 1,835,795	46	\$ 118,612
1979	34	1,485,246	21	15,244	59	1,942,214	47	104,915
1980	31	1,229,741	24	15,639	62	2,491,950	49	163,089

1978-1980

702. **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
1978	11	\$ 202,106	7	\$ 60,546	8	\$ 45,519	7	\$ 10,618
1979	11	202,106	11	202,106	8	44,151	7	10,618
1980	11	202,239	10	181,052	8	49,771	7	10,618

GENERAL ACCOUNT

Accounting Control

1978-1980

703. **Collection Procedures.** The Remittance Book at the Central Accounting Unit was not satisfactorily maintained and there was no evidence of internal check by the Supervisory Officer. There were undue delays in bringing to account moneys received through the post by the Central Accounting Unit and the Examinations Division. Collectors' Charts, required to be kept by financial instructions, were not kept by the Central Accounting Unit. Consequently, it was not possible to determine whether all collections were promptly remitted and properly accounted for.

1978-1980

704. **Controlled Forms.** The Registers of General Receipt Books and Cheque Books were not properly maintained. There were instances where cheque books were issued without acknowledgements being obtained and where receipt books were not presented for audit examination. The approved procedures for the use of receipt and cheque books were not observed. Adequate supervision over the control and use of these books was not exercised.

1978 & 1979

705. **National Insurance Scheme.** The Regulations governing this Scheme and the Procedures required to be carried out by financial instructions were not strictly observed. For example, contributions were not promptly paid over to the National Insurance Scheme and schools, institutions and sub-offices were not informed of such payments to enable contribution cards kept by them to be cancelled.

1978-1980

706. **Imprests.** There was no evidence of check of the Imprest Register. The Imprests were not operated in a satisfactory manner. There was a large number of long outstanding advances resulting in short-retirement of Imprests. Imprest cash books were not properly maintained and bore no evidence of check by supervisory officers. The Permanent Secretary's Imprest Account No. 481 was used for purposes other than those authorised by the Imprest Warrant. Payments which should have been made from the Ministry's Main Bank Account No. 701 was initially made from this Imprest. This Imprest Bank Account also showed large overdrafts for many months during 1979 and 1980. Imprest Bank Accounts were not reconciled with the Cash Books. The Statement of Imprest Accounts submitted by the Accountant General showed that there were debit and credit balances on the Imprest Account as follows:—

Year	No. of Accounts	Debit Balances \$	No. of Accounts	Credit Balances \$	No. of Static Credit Balances	Total of Static Credit Balances \$
1978	1	902,824	—	—	—	—
1979	1	1,012,217	1	500	—	—
1980	1	1,057,599	1	500	1	500

In the absence of Statements of Composition of the Standing Imprests and supporting certificates it could not be determined whether the Standing Imprest of \$80,000 was fully accounted for at the end of each year.

1978

707. **Cashier's Float.** There were shortages in the Cashier's Float and many advances were made from the Float instead of from the Imprest.

1978

708. **Main Salaries Account.** The Ministry's Main Salaries Account No. 480 had been debited with estimated funds improperly transferred to it from the Ministry Main Bank Account No. 701, without the supporting computerised payrolls being available at the time of transfers. After the payrolls were completed the necessary adjustments were not effected between the estimated and actual payrolls and consequently there were unaccounted differences and balances in the Salaries Account when the balance at the end of each month should have been nil. On completion of the computerised payroll, no action was taken to adjust the amount transferred on this account. A bank reconciliation statement relating to this Bank Account was not submitted for audit examination. The record in respect of deductions for the Commissioner of Inland Revenue was not properly maintained and there was no evidence of supervisory checks. It could not be ascertained therefore whether all such deductions were acknowledged. Deduction cheques relating to 1980 were drawn on 11th May, 1981.

1978-1980

709. **Salaries and Grants Bank Accounts Operated by Schools.** The Accounting Officer stated that because of volume of work it was not possible to have obtained the necessary authority for operating these accounts as required by law, and to have bank reconciliations done at the Central Accounting Unit. However, Headmasters were to be informed by circular of the procedures to be followed in effecting reconciliations and the Ministry's Field Auditor was required to report any cases of overdrafts and failures by Headmasters to reconcile the accounts. I have not yet been provided with a copy of the circular.

1978-1980

710. **Collectors' Cash Book/Statements - Ministry's Sub-Offices.** The Collectors' Cash Book/Statements relating to Sub-Offices of the Ministry for the years 1979 and 1980 have not been produced for audit examination. Those relating to 1978 were not prepared in a satisfactory manner, examined and certified by Supervising Officers 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 of the amounts reflected therein and to account for cancelled receipts. The procedures relating to the drawing and issuing of receipts were not followed at many Sub-Offices and there were delays in the disposal of monies collected thereby increasing risks through loss.

1978-1980

711. **Collectors' Cash Book/Statements Consolidated and Deposits Fund.** Collectors' Cash Book/Statements in respect of receipts relating to the Consolidated Fund and the Deposits Fund were not prepared and submitted promptly to the Accountant General. In the circumstances, monies belonging to these Funds were not brought to account promptly in the Funds' Cash Books maintained by the Accountant General.

1978-1980

712. **Main Cash Account.** With effect from January, 1978 the Ministry's Main Cash Account No. 701 was prepared by the Data Processing Unit, Public Service Ministry. The Accounting Officer was required to reconcile these regularly with the "Numbers" and Summary Cash Books, to certify the Statement of Receipts and Payments, to bind and keep them safely for audit. However, for the years under review these requirements were not fully observed. The Summary Cash Book for the last two months in 1980 was written in pencil. Approval was given by the Secretary to the Treasury to close the Ministry's Main Bank Account No. 203 at 31st December, 1977 and to open a new account No. 701. Account No. 203 was, however, not reconciled and closed as the balance as per bank statement at 31st December, 1981 was \$11,222,144. Monthly bank reconciliation statements were not produced for audit. Consequently the accuracy of the Ministry's Main Bank Account No. 701 could not be verified.

1978 & 1980

713. **Composition of Daily Cash Balances.** In several sub-offices a record of the composition of daily cash balances was not kept.

1978-1980

714. **Loss of Cash.** The position with regard to the loss of cash reported for the financial years under review is set out at Appendix A(1). A signed cheque for \$43,254 was stolen and encashed in November, 1979, and the matter has not yet been settled. Cash totalling \$2,650 apparently stolen from the Ministry's vault in 1978 and a loss of cash of \$2,354 in 1980 from a school farm was not reported in accordance with financial instructions.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978

715. **Stores Accounting.** Several unsatisfactory features as regards stores accounting procedures at certain sub-offices of the Ministry were brought to attention.

1978-1980

716. **Storekeeping.** Inventories of furniture and equipment and vehicles were not properly maintained and proper storekeeping procedures were not followed. Unsatisfactory features were observed regarding the purchasing, receiving, recording and issuing of items of stores. The manner of disposal of two vehicles could not be determined.

1978-1980

717. **Vehicle Log Books.** It could not be verified that all vehicle log books were produced for audit examination as a record of vehicles and their location was not kept. Log books produced were not properly maintained and there was no evidence of checks by Supervisory Officers. Monthly statements of miles per gallon were not kept and a programme of preventative maintenance of vehicles was not produced. In the circumstances, it could not be ascertained whether the fuel consumption of vehicles was satisfactory and that all journeys undertaken were solely on official business.

1978-1980

718. **Government Quarters.** A register of Government Quarters was not maintained in accordance with financial instructions.

1978-1980

719. **Diet Scales.** Diet scales were not determined and approved for use at residential institutions. Consequently, it could not be ascertained whether adequate control was exercised over the issue and use of dietary items.

1978-1980

720. **Book Distribution Unit - Control over the Ordering, Receiving and Accounting for Basic Text Books and Exercise Books.** There were several unsatisfactory features in the ordering, receiving and accounting for basic text books and exercise books. Quantities ordered and received were not always indicated. In some cases orders were issued long after books were received. Details of text books were not always stated on payment vouchers. It was sometimes difficult to ascertain who requisitioned books and whether they were received and brought to account. The regulations governing the ordering and receipt of stores were generally not observed.

1980

721. **Text Books, Bishop's High School.** Records to account for the receipts, issues, returns and losses of text books at Bishop's High School were not properly maintained. Consequently the stock of books on hand could not be verified.

1978-1980

722. **Library - Government Technical Institute.** Several unsatisfactory features in the maintenance and operation of the Library at the Government Technical Institute were observed. There was no documentation of the operating and accounting systems of the library. Stock cards introduced in February, 1978, did not reflect balances on hand at date of introduction. Rules of the library were breached and the Accession and Loans Registers were not checked by the supervising officers.

1978-1980

723. **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).

1980

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

OTHER MATTERS

1979 & 1980

725. **Register of Audit Queries and Memoranda.** A Register of Audit Queries and Memoranda for the years 1979 and 1980 was not kept as required by financial instructions.

1978-1980

726. **Insurance Premiums.** A register of insurance premiums deducted from officers' salaries was not kept and as a result quarterly returns showing such deductions were not forwarded to the Accountant General in accordance with financial instructions.

1978-1980

727. **Returns to Commissioner of Inland Revenue.** Information was sought as to whether Form 2 returns in respect of PAYE and arrears tax were submitted to the Commissioner of Inland Revenue for the years under review. Returns of payments made to contractors for the years under review were not sent to the Commissioner of Inland Revenue as required by financial instructions.

1978-1980

728. **Internal Control.** Several unsatisfactory features were brought to attention in respect of the preparation, examination, certification and payment of vouchers. It was also 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 other receipts and the purchase, issue and accounting for stores and other public property were not followed in many 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.

1978-1980

729. **Games and Contingencies Funds.** It was suggested that Bank Savings Accounts and appropriate accounting records should be operated in respect of these Funds. This, however, was not fully implemented at some schools.

1978-1980

730. **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

1978-1980

731. **Accounts.** The expenditure shown in the audited accounts for the years ended August 31, 1978 to August 31, 1980, was as follows:-

		\$
1978	—	9,622,754
1979	—	8,762,056
1980	—	8,887,639

After taking into account the Government grants and income from other sources the surplus (deficit) was as follows:—

		\$
1978	—	(1,060,495)
1979	—	932,407
1980	—	3,490,896

National Trust

1978–1980

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

National Cultural Centre

1978–1980

732A. **Accounts.** Accounts were not presented for audit in respect of the years 1976 to 1980.

MINISTRY OF HEALTH

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978 & 1980

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

Year	Head	Excess over Revised Estimates	Advances from Contingencies Fund	Unauthorised Expenditure
		\$		\$
1978	72	3,040	—	3,040
1980	69	60,693	—	60,693

1978–1980

734. 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
		\$		\$	\$
1978	18	735,134	2	451,920	283,214
1979	12	137,921	1	22,773	115,148
1980	14	682,481	1	360,000	322,481

Liabilities relating to the Appropriation Accounts

1978-1980

735. 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

1978-1980

736. **Vote Accounting.** Vote Accounts and subsidiary records at the Central Accounting Unit and certain sub-offices were not satisfactorily maintained and properly checked by the Supervisory Officer. 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.

1978-1980

737. **Aid in Cash and Kind.** Information was sought as to whether the value of articles received from aid donors was brought to account against appropriate heads in accordance with financial instructions. In some instances no register of gifts received by constituent departments and sub-offices of the Ministry was kept.

1978-1980

738. **Division XXVIII Subhead 3 - Georgetown Hospital.** On the 30th December, 1978, a payment voucher was prepared for an amount of \$310,975.45. This amount was charged to the above Division and subhead. Investigations revealed that this amount was placed into the Accountant General's Deposit Fund Account on the same day and subsequently used for making payments for goods supplied and services rendered in 1979 and 1980 contrary to Financial Regulations.

1980

739. **Division XXX Subhead 1 - Rural Hospitals, Health Centres and Dispensaries - \$50,500. Division XXX Subhead 3 - Georgetown Hospitals - \$30,000.** The above amounts totalling \$80,500 were charged to the above Division and Subheads on two payment vouchers dated 31st December, 1980. These amounts were credited on the 20th January, 1981 to Deposit Fund Account contrary to Financial Regulations.

1978-1980

740. **Record of Withdrawal from the Consolidated Fund.** This record used for financial control was not properly maintained.

1978 & 1980

741. **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
		\$	\$	\$
1978	72	3,040	—	3,040
1980	69	60,693	—	60,693
1980	xxx	1,145,037	360,000	785,037

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.

REVENUE STATEMENTS

Revenue Control

1978-1980

742. **Revenue Accounting.** Revenue Accounts and Revenue Control Accounts were not kept. Consequently, there was no reconciliation as regards the Revenue Statements. In the circumstances the accuracy of the Revenue Statements was not established.

1978-1980

743. **Revenue Registers.** Revenue Registers were not properly maintained in respect of rental of quarters and paying patients.

1978-1980

744. **Services rendered by Hospitals and Dispensaries on behalf of the National Insurance Board.** Information was sought as to whether amounts due by the National Insurance Scheme for services rendered by Hospitals and Dispensaries in respect of the years under review were collected by the Ministry and properly brought to account.

1978-1980

745. **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.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

746. **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.

1978-1980

747. **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 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
		\$		\$		\$		\$
1978	13	146,370	11	10,837	24	886,198	14	274,265
1979	13	146,098	10	61,275	25	692,381	18	220,683
1980	14	156,216	10	62,090	24	802,716	20	405,576

1978-1980

748. **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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1978	7	154,551	6	96,605	5	96,114	4	38,530
1979	8	240,235	6	96,605	4	38,530	4	38,530
1980	8	353,982	6	96,605	4	38,530	4	38,530

GENERAL ACCOUNT

Accounting Control

1978-1980

749. **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 either through the post or with Collector's Cash Book/ Statements. The Revenue Collector's Chart was not properly maintained.

1978-1980

750. **Controlled Forms.** Registers of Controlled Forms were not properly maintained and checked by a supervisory officer. In certain sub-offices, registers of controlled forms were not kept. Unsatisfactory features regarding the custody and control of these forms were brought to attention.

1978-1980

751. **National Insurance Scheme.** The attention of the Permanent Secretary was drawn to the delay in paying over contributions to the National Insurance Scheme and to the records not being properly maintained and reconciled.

1978-1980

752. **Imprests.** According to the Imprest Register the Chief Accountant's Ordinary Imprest of \$60,000 for the years 1978, 1979 and 1980 were short retired by \$12,672, \$21,605 and \$50,376 respectively. There were cases where the Imprest Cash Book bore no evidence of check by the supervisory officer. Instances were observed where advances from the Chief Accountant's ordinary imprest were outstanding for several years, and where advances were unauthorised and cleared by instalments contrary to financial instructions. There were cases where further advances were given before the previous ones were cleared. Certified bank reconciliation statements in respect of several imprest accounts were not produced for audit examination. The Statement of Imprests as at December 31, for the years under review submitted by the Accountant General showed debit and credit balances on the Imprest Account as follows:-

Year	No. of Accounts	Debit Balances \$	No. of Accounts	Credit Balances \$
1978	1	119,859	1	19
1979	1	107,299	2	39
1980	1	64,611	2	39

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.

1978

753. **Collectors' Cash Book/Statements - Ministry's Sub-Offices.** Collector's 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.

1978-1980

754. **Ministry's Main Bank Account.** The Ministry's Main Bank Account No. 207 became inoperative on 1st April, 1970 on the opening of a new bank account No. 440. However, to March 1984 Bank Account No. 207 has not been closed.

1978-1980

755. **Salaries Account.** The Salaries Cash Book for Account No. 587 for the period December, 1978 to September, 1980 was not produced for audit. The cash book produced for period October, 1980 to December, 1980 was not properly maintained or checked by a supervisory officer for certain periods. Cheques in respect of National Insurance deductions, were not drawn for the period December 8, 1980 to December 31, 1980, with the result that the Bank Statement showed an overdraft of \$636,969 at 31st December, 1980. Bank reconciliation statements for this Account for the period under review were not produced for audit.

1978-1980

756. **Records of Remittances from General Account No. 405.** This record, necessary for financial control, was not properly maintained.

1978 & 1979

757. **Loss of Cash.** Losses of Cash reported in respect of the financial years 1978 and 1979 are detailed at Appendix A(1).

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

758. **Stores Accounting.** The stores records of 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.

1978-1980

759. **Storekeeping.** Several unsatisfactory features at certain Sub-Offices regarding the receiving, recording and issuing of items of stores were observed. These include failure to reconcile bin cards with stores ledgers and to take prompt action as regards unserviceable, obsolete and redundant stores.

1978-1980

760. **Purchase of Stores.** There were cases where certain financial procedures relating to the purchasing of stores were not followed. Tender Board procedures for the awarding of contracts for supplies were not strictly observed in all cases.

1978-1980

761. **Issues of Stores.** There were several irregularities as regards Internal Stores Requisitions. In some cases Internal Stores Requisitions were not produced for audit. There were cases where stores were issued to personnel who were not entitled to such issues.

1978-1980

762. **Controlled Forms.** Several Local Purchase Order books were not recorded in the Register of Controlled Forms and were also not presented for audit.

1978-1980

763. **Government Pharmacy.** Stores in excess of \$10,073,537 at the Government Pharmacy, were handed over to Guyana Pharmaceutical Corporation during the period 15th December, 1977 to 11th February, 1978. Enquiries revealed that all stocks were to be placed in the custody of the Corporation and the Ministry will continue to draw from stocks on CRIVs for the various Health Units as the necessity arises. However, if an item is in short supply in the country and the only stocks available are from the Ministry of Health, it was agreed upon that such items will be transferred to the Corporation Agencies Division and sold, and the credit given to the Ministry of Health for such items. This matter is still under correspondence.

1978-1980

764. **Log Books.** Log books at Head Office and certain Sub-Offices were either not properly maintained or produced for audit inspection. There was no evidence during certain periods that the log books were checked by the supervisory officer.

1978-1980

765. **Loss of Stores.** Losses of stores reported during the financial years under review are set out at Appendix A(2).

1978-1980

766. **Accidents.** Accidents reported during the financial years under review are set out at Appendix A(3).

1978-1980

767. **Government Quarters.** A register of Government Quarters required to be kept by financial instructions was not produced for the period under review.

MINISTRY OF LABOUR AND SOCIAL SECURITY

APPROPRIATION ACCOUNT

Unauthorised Excesses

1978-1980

768. 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 Contingencies Fund \$	Excess Unauthorised \$
1978	5	3,728	—	—	3,728
1979	10	73,703	—	—	73,703
1980	8	112,931	1	2,400	110,531

Liabilities relating to the Appropriation Accounts

1978-1980

769. The total amount of 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 \$
1978	3,737
1979	34,344
1980	851,498

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.

Misallocation of Expenditure

1979-1980

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

Unpresented Vouchers

1978-1980

771. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced for audit examination.

Expenditure Control

1978-1980

772. **Vote Accounting.** The Vote Accounts were not properly maintained and many entries therein were not checked by the supervisory officer. Vote Account Books for certain Heads of expenditure were not produced for audit examination. Evidence of monthly reconciliation between the Ministry's Vote Account and the monthly expenditure reports were not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1978-1980

773. **Personal Emoluments.** A Salaries Control Register and a Diary of Pay Changes as required by financial instructions for the purpose of enabling supervisory officers at the time of certifying the payroll to establish its accuracy were not produced for audit examination. The salary registers were not kept in a manner as would facilitate proper examination. In many instances basic information relevant to officer's

salaries were not recorded. There were cases of overpayment of salaries where officers were transferred to other Ministries/Departments. Employees were paid from Personal Emoluments but the related number of positions were not provided for in the Estimates. In 1980, a record of overtime worked by Social Assistance Officers was not kept, and as a result, the accuracy of the amounts paid for overtime work could not be attested.

1978-1980

774. **Transport and Travelling.** The Travelling Register was not properly maintained as information pertinent to officers' travelling allowances were in many cases omitted. There were instances where half yearly returns of travelling were not submitted to Public Service Ministry as required by financial instructions.

1978

775. **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 in respect of trunk calls were not followed.

1978-1980

776. **Old Age Pensions and Public Assistance.** Minutes authorising payments of Old Age Pensions and Public Assistance were not in every instance, signed by the officers concerned. Several minutes were also not produced for audit examination. The controls over the preparation and processing of payment vouchers relating to Old Age Pension and Public Assistance were inadequate resulting in irregularities which were brought to the attention of the Secretary to the Treasury and Commissioner of Police.

1978-1980

777. **Withdrawals from the Consolidated Fund.** A record of withdrawals from the Consolidated Fund as required by financial instructions was not produced for audit examination.

1979

778. **Incurring of Expenditure in excess of Issues from the Consolidated Fund and Advances from the Contingencies Fund.** The total expenditure reflected in the Appropriation Account under Head 76 exceeded the total issues from the Consolidated Fund and Advances from the Contingencies Fund by \$29,121 in 1979.

Revenue Statements

Revenue Control

1978-1980

779. **Rent Registers.** A Rent Register was not kept in respect of those officers who paid rent for the occupancy of Government quarters in various Districts as is required by Financial Instructions.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

780. **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.

1978-1980

781. **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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1978	2	30,047	2	30,047	7	153,458	6	92,618
1979	2	30,047	2	30,047	7	153,558	6	88,458
1980	2	30,047	2	30,047	7	107,064	5	27,618

1978-1980

782. **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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1978	2	350	2	350	2	8,382	2	8,382
1979	2	350	2	350	2	8,382	2	8,382
1980	2	350	2	350	2	8,382	2	8,382

GENERAL ACCOUNT

Accounting Control

1978-1980

783. **Controlled Forms.** The stock ledgers required to be kept to record receipts and issues of Old Age Pension Books were not produced for audit examination for the years 1978 and 1979, while the record for 1980 was not satisfactorily kept. The controlled forms register in respect of general receipts and other controlled books was also not satisfactorily maintained.

1978-1980

784. **Imprests.** An Imprest Register was not maintained. Attention was also drawn to the unsatisfactory manner in which two sub-imprests were being operated, contrary to existing financial instructions. 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	No. of Accounts	Debit Balances \$
1978	1	79,797
1979	1	474,797
1980	1	183,848

785. Certified copies of Bank Reconciliation Statements were not submitted for certain periods to this Department in respect of the Sub-Imprest Accounts. Reconciliation seen revealed many short-comings, including long outstanding incorrect transactions, overdrawn balances, and that the reconciliation was being effected by the said clerk who operated the Sub-Imprests.

1978-1980

786. **Salary Account.** The Salary Account and Subsidiary Accounts were not operated and maintained in accordance with the prescribed Financial Instructions. Certified copies of bank reconciliation statements for the period under review were not produced for audit examination.

1978-1980

787. **National Insurance Scheme.** There were instances where the Regulations governing the operations of the scheme and the procedures required to be carried out by financial instructions were not observed.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

788. **Storekeeping.** The inventory of the office furniture and equipment was not properly maintained and checked by the supervisory officer. A Permanent Store record of all plant, machinery and vehicles was not maintained.

1978-1980

789. **Vehicle Log Books.** Log Books in respect of two vehicles were not produced for audit examination.

OTHER ACCOUNTS

National Insurance Scheme

1978-1980

790. 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
	\$	\$
1978	37,200,561	170,095,697
1979	65,942,851	236,038,548
1980	67,101,432	303,139,980

MINISTRY OF TRADE AND CONSUMER PROTECTION

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

791. 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- heads covered by Contingencies Fund Advances	Excess covered by Contingencies Fund Advances	Excess Unauthorised
		\$		\$	\$
1978	7	926,919	4	11,091	905,828
1979	4	5,990	—	—	5,990
1980	4	27,021	—	—	27,021

1978 & 1980

792. The unauthorised expenditure on the Revised Estimates relating to appropriations in respect of the Head and Division 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	Advances from Contingencies Fund	Unauthorised Expenditure
		\$	\$	\$
1978	79	920,435	12,065	908,370
1980	XXXII	22,529		22,529

Liabilities relating to the Appropriation Accounts

1978-1980

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

Year	Amount \$
1978	7,738
1979	259,533
1980	3,892

Unpresented Vouchers

1978-1980

794. Vouchers totalling a considerable sum in respect of transactions relating to the Ministry for each of the financial years were not produced by the Accountant General for audit examination.

Expenditure Control

1978-1980

795. **Vote Accounting.** Evidence of monthly reconciliation between the Ministry's Vote Account record and the monthly expenditure reports was not seen. Consequently, the accuracy of the Appropriation Accounts has not been established.

1978 & 1980

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

Year	Head/ Division	Excess over Issues \$	Advances from Contingencies Fund \$	Excess \$
1978	79	920,435	12,065	908,370
1980	XXXII	22,684		22,684

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

797. **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.

798. **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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1978	2	103,672	2	103,672	5	2,209,323	4	1,608,058
1979	2	103,672	2	103,672	5	2,209,323	5	2,209,323
1980	2	100,377	1	93,333	5	9,320,853	4	1,680,058

799. **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 Credit Balances	Total Amount of Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$
1978	2	5,403,837	2	5,403,837
1979	2	5,403,837	2	5,403,837
1980	2	5,403,837	2	5,403,837

The Permanent Secretary has been requested to investigate and clear the credit balances.

GENERAL ACCOUNT

Accounting Control

1978–1980

800. **Remittances from the General Account.** The Record of Remittances from the General Account No. 405 was not maintained as required by instructions.

1978–1980

801. **Collectors' Cash Book/Statements.** Financial Instructions relating to the preparation, submission and checking of Collectors' Cash Book/Statements were not followed.

1978–1980

802. **Salaries Records.** Certain pertinent information concerning employees' salaries changes were omitted from the subsidiary record.

1978–1980

803. **National Insurance Records.** The Register of Contributions was not properly maintained, for example information relating to appointments, termination of services and transfers were not always recorded. Several National Insurance Scheme cards were not seen in respect of certain employees.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

804. **Vehicle Log Books.** Vehicle log books in the prescribed form was not maintained and, as a result, it could not be satisfactorily determined that all journeys were undertaken on official business.

OTHER MATTERS

1978-1980

805. **Issue of Import Licences.** Several unsatisfactory features in relation to the processing of applications, the collection of stamp duty and the maintenance of records were brought to attention and recommendations made for improvement in the system.

1979-1980

806. **Special Bank Account.** A request was made for financial statements to be submitted in respect of transaction relating to a Special Bank Account authorised for the Ministry of Trade.

MINISTRY OF FINANCE

APPROPRIATION ACCOUNTS

Unauthorised Excesses

1978-1980

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

Year	No. of Subheads	Total Excess on Subheads over Revised Estimates \$	No. of Subheads covered by Advances from the Contingencies Fund	Excess covered by Advances from the Contingencies Fund \$	Excess Unauthorised \$
1978	19	298,861	—	—	298,861
1979	22	5,709,864	3	258,609	5,451,261
1980	25	5,020,180	7	1,823,585	3,196,595

1978-1980

808. The unauthorised expenditure on the following Heads/Divisions is a breach of the legislation pertaining to the administration of public funds:—

Year	Head/ Division	Total Excess over/(under) the Revised Estimates Appropriation and Statutory \$	Total Excess over/(under) the Revised Estimates Statutory \$	Total Excess over/(under) the Revised Estimates Appropriation \$	Excess covered by Contingencies Advances \$	Unauthorised Excess \$
1978	84	(2,453,170)	(2,628,584)	175,414	—	175,414
	86	—	—	44,008	—	44,008
1979	87	—	—	329	—	329
1980	81	(1,385,881)	(1,726,796)	340,915	—	340,915

1978-1980

809. **Liabilities relating to the Appropriation Accounts.** 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 \$
1978	55,571
1979	48,958
1980	12,225

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

1978-1980

810. Vouchers totalling considerable sums in respect of transactions relating to the Ministry of Finance including the Accountant General, Customs and Excise and Inland Revenue Departments for each of the financial years were not produced for audit examination.

Expenditure Control

1978-1980

811. **Vote Accounting.** 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 was not established.

1978-1980

812. **Personal Emoluments.** Authorities and other pertinent information in respect of officers' emoluments were not recorded in the Salaries Register kept at the Ministry of Finance and its constituent Departments.

1978-1980

813. **Head - Ministry of Finance - Accountant General - Subhead 19 - Special Visits and Representations at External Conferences.** The expenditure shown against this subhead in 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.

1978-1980

814. **Head - Ministry of Finance - Inland Revenue - Subhead 11 - Refunds of Revenue.** A large number of cheques relating to refunds were observed at the Inland Revenue Department and at two of its sub-offices. This is an unsatisfactory state of affairs which could lead to irregularities being perpetrated.

815. **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	Advances from	Excess
		Issues	Contingencies	
		\$	Fund	\$
1978	84	620,123	-	620,123
	86	44,308	-	44,308
	XXXI	22,434,094	-	22,434,094
1979	87	334	-	334
1980	80	2,721,967	-	2,721,967
	81	340,915	-	340,915
	XXXIII	3,363,069	981,883	2,381,186

STATUTORY EXPENDITURE

Accounting Control

1978-1980

816. **Statutory Expenditure Records.** Evidence of reconciliation between the monthly financial statements of expenditure 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 was not established.

REVENUE STATEMENTS

MINISTRY OF FINANCE

Revenue Control

1978-1980

817. **Revenue Accounting.** The accounting procedures required to reflect the receipt of loans raised, credits and grants received from external aid donors were not

complied with. Revenue registers and other revenue records were not maintained and reconciliation of the revenue heads and subheads not effected. Consequently, the accuracy of the annual Revenue Statements was not established. It has been observed that numerous revenue heads and subheads were not brought into the Public Accounts for the years under review.

1978-1980

818. **Head IV - Auction Duty.** Satisfactory accounting procedures and adequate checks were still not implemented to provide for the proper assessment and prompt collection of auction duty payable by auctioneers.

1978-1980

819. **Head X - Subhead 5 - Sundries.** Several omissions and delays of returns of insurance premiums paid over to the Insurance companies by certain Ministries/ Departments were observed resulting in an unsystematic manner in which accounts were rendered to the insurance companies for settlement. Consequently, there was poor collection of the service fee from the Insurance companies.

1978-1980

820. **Head X - Sundry Contributions and Other Receipts - Subhead 7 - Pension Contributions of Seconded Officers.** Adequate records were not maintained at the Accountant General's Department to permit a satisfactory verification of pension contributions of seconded officers. Consequently, it could not be satisfactorily determined that contributions were received in respect of all officers on secondment.

1978-1980

821. **Head XI - Capital Receipts - Refund of Loans.** The amounts reflected in the Revenue Statements under the various subheads in respect of the repayment towards loans are not in agreement with the amounts shown as collected and reflected in the Statement of Loans and Advances from the Consolidated Fund prepared by the Accountant General. Explanations have been requested.

1978-1980

822. **Head XIII - Miscellaneous Capital Revenue - Subhead 1 - Lotteries.** It has been observed that no amounts have been paid in to capital revenue during the financial years under review.

1978-1980

823. **Head XIV - 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. Adequate records were not maintained at the Accountant General's Department to determine whether all grants received from external agencies were brought to account as revenue and reflected on the Revenue Statements.

1978-1980

824. **Head XVI - External Loans.** Substantial differences were observed between the amounts received from external agencies and the amounts shown on the Revenue Statements. Receipts from certain aid donors were kept in special project accounts

at the Bank of Guyana pending determination of the approved schemes in the investment programme. Consequently, the Revenue Statements did not reflect the receipt of such loan funds.

1978-1980

825. **Arrears of Revenue.** Half-yearly statements of arrears of revenue were not furnished by the Principal Receiver of Revenue.

DEPOSITS FUND ACCOUNTS

Accounting Control

1978-1980

826. **Deposits Fund Accounting.** It has been observed that there were several deposit accounts with substantial debit balances and advance accounts with credit balances. Evidence of reconciliation between the Deposit Fund Account of the Secretary to the Treasury and accounts of the Accountant General was not seen. In the circumstances the accuracy of the accounts has not been established.

827. **Deposits.** The Statement of Deposit Accounts as at the end of each financial year submitted by the Accountant General in respect of the Ministry of Finance 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
		\$		\$		\$		\$
1978	29	10,082,511	25	6,372,888	46	18,602,625	38	16,893,486
1979	29	9,218,904	24	6,087,686	47	20,147,435	38	7,739,944
1980	26	9,386,337	21	6,200,448	52	20,324,297	40	16,209,814

828. **Advances.** The Statement of Advance Accounts as at the end of each financial year submitted by the Accountant General in respect of the Ministry of Finance 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
		\$		\$		\$		\$
1978	7	5,746,188	4	391,200	7	225,025	4	19,611
1979	7	5,581,720	5	393,516	7	261,381	6	210,482
1980	7	5,662,433	6	670,691	7	251,113	6	59,968

1978-1980

829. **Advances on Gratuities.** Ledger accounts were not being maintained in respect of advances on gratuities to public officers. Several instances were observed where advances would not appear to have been recovered from the officers' gratuities when approved.

1978-1980

830. **Conference Advances Register.** In some instances conference advances were either not cleared or only partly cleared. There were delays in the submission of statements of expenses by persons uplifting conference advances as well as in the processing of such statements and vouchers.

GENERAL ACCOUNT

Accounting Control

1978-1980

831. **Overdrawn Bank Accounts - Ministries/Departments.** The incurrence of large overdrafts on bank account operated by Ministries/Departments without the authority of the Minister of Finance as required by Section 22 of the Financial Administration and Audit Act continued during the years under review.

1978-1980

832. **Imprests.** The Register of Imprest Allocations kept by the Accountant General in respect of imprests issued to 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 \$
1978	6,931	2,633
1979	4,478	2,633
1980	4,148	2,633

1980

833. **Loss of Cash.** The losses of cash reported are detailed at Appendix A(1).

STORES AND OTHER PUBLIC PROPERTY

1978

834. **Loss of Stores.** The loss of stores reported is set out in Appendix A(2).

OTHER MATTERS

1978-1980

835. **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.

1978-1980

836. **Securities Lodged at Accountant General's Department.** The attention of the Accountant General was again drawn to the unsatisfactory state of the register kept to record securities lodged. The new register introduced did not provide adequate information on the lodgment and withdrawal of securities and evidence of internal check was absent. Several securities recorded in the register were neither produced, nor recorded as returned to the depositors.

CUSTOMS AND EXCISE DEPARTMENT

REVENUE STATEMENTS

Revenue Control

1978-1980

837. **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 Statement was not established.

1978-1979

838. **Register of Short-Landed Goods.** Information was sought as to the action taken to effect prompt collection of uncollected duty in excess of (G) SIM. Several 'Demand for Payment on Short-Landed Goods' books were not produced for audit examination.

1978-1979

839. **Want of Entry and Delivery Registers.** Many items remained in the warehouse for considerable periods without action taken to re-warehouse or dispose of them as required by law.

1978-1979

840. **Register of Applications for Drawback.** Attention was drawn to a number of applications for claims for drawback which remained unsettled over a long period of time.

1978

841. **Register of Applications for Over-Entry.** Attention was drawn to a large number of over-entry applications for 1978, involving substantial sums to be refunded to importers but which remained unprocessed.

1978

842. **Intoxicating Liquor Licence Registers.** The registers were not satisfactorily maintained. There was no evidence that the entries were checked by the supervisory officer.

1978 & 1980

843. **Merchants Overtime Register.** The Register kept at Head Office revealed that overtime fees were allowed to accumulate over a long period of time resulting in large sums being owed by merchants for services rendered.

1978-1980

844. **Seizure Register.** The register at the State Warehouse revealed no evidence of check by a senior officer. Many entries in the Register were not annotated as having been disposed of, and some of the related items were not seen in the warehouse following a physical check. As a result of the manner in which the items were packed and labelled it was not possible to physically verify the items with the entries in the register.

1978-1980

845. **Parcel Post Revenue.** Attention was drawn to instances where the assessed values of items as reflected on the parcel post cards were considerably less than the overseas values declared by the sender. Adequate description of items were not stated in order to facilitate assessment. It has therefore not been possible to determine whether the correct duty or consumption tax payable was collected. The system of control over collections and the accounting for revenue collected by the Post Office Corporation on behalf of the Comptroller of Customs and Excise were not considered adequate and satisfactory.

1978-1980

846. **Arrears of Revenue.** Attention was drawn to the non-submission of half-yearly arrears of revenue statements for the years under review as required by financial regulations.

1978-1979

847. **Internal Audit.** There was considerable delay in the examination of several ships and aircraft files at Head Office. Ships files were not subjected to internal examination at an outstation and several files were not produced for audit examination.

DEPOSITS FUND

Accounting Control

1978-1980

848. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposit Accounts operated by the Comptroller of Customs and Excise and records kept by the Accountant General was not seen. In the circumstances, the accuracy of these accounts has not been established.

849. **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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1978	4	217,320,208	3	197,831	1	4,088	1	4,088
1979	4	219,818,361	3	197,831	1	4,088	1	4,088
1980	4	218,073,922	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 what action has been taken to clear such balances.

1978

850. **Advances - Personal Accounts.** Attention was drawn to instances where deductions of personal advances ceased, although balances were reflected in the advances ledger and to the non-reconciliation of the individual accounts with the records at the Accountant General's Department to ensure their accuracy.

1978-1980

851. **Advances.** The Statement of Advance Accounts submitted by the Accountant General showed that there were two accounts with credit balances totalling \$9,352 throughout the period under review.

GENERAL ACCOUNT

Accounting Control

1978-1979

852. **Controlled Forms.** At an outstation the Register of Controlled Forms was not produced for audit. The counterfoil receipt book register was not properly written at the Customs Main Office for example dates, requisition and issue numbers were not always recorded. Issues of the receipt books seen in the record kept by the Accountant General's Department were not traced in the register.

1978-1980

853. **Collectors' Cash Book/Statements.** Attention was drawn to a number of unsatisfactory features in respect of the Collectors' Cash Book/Statements submitted by Outstations e.g. the disposal columns were not written up, triplicate general receipts were submitted and amounts were short-banked. Statements were not sent in by some collectors, while some statements were not produced for audit examination. The Revenue Chart kept at Head Office did not indicate that follow up action was taken by a senior officer to ensure prompt submission of statements.

1978

854. **Salaries Account and Salaries Cash Book.** The salaries account cash book was not written to record the balance carried forward from one month to another. The bank account was not properly reconciled. Consequently, the true position of the financial state of this account could not be established.

1978-1980

855. **Revenue Bank Account No. 489.** A number of incorrect debits for a considerable period remained uncleared. Large amounts were not brought to account by the Bank in respect of collections banked.

1978-1980

856. **Imprest.** Several unsatisfactory features were observed in respect of the writing up of the cash book and the operation of the main imprest. Amounts, other than imprest funds were paid into this account thereby inflating the level of the

imprest. 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	Debit Balance
	\$
1978	48,013
1979	132,246
1980	256,547

1978-1979

857. **Loss of Cash.** The losses of cash reported are detailed at Appendix A(1).

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

858. **Vehicle Log Books.** Several log books in respect of vehicles assigned to Head Office were not produced for audit inspection. Evidence that journeys were authorised were not seen. Odometer readings and mileage covered were not recorded.

1978-1980

859. **Loss of Stores.** Losses of stores reported in respect of the years under review are set out in Appendix A(2).

GENERAL REMARKS

1978-1980

860. Replies were not received to several of my observations. It is understood that the relevant information was destroyed in the fire of November, 1980.

INLAND REVENUE DEPARTMENT

REVENUE STATEMENTS

Revenue Control

1978-1980

861. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements and the records maintained by the Commissioner of Inland 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.

1978-1980

862. **Register of Employers' Penalties.** Attention was drawn to the large amount of outstanding penalties and interest imposed on employers for failing to remit employees' pay as you earn deductions within the prescribed period.

1978-1980

863. **Register of Professional Fees.** Attention was drawn to the large number of professionals who did not renew their practice certificates as required by Law.

1978 & 1979

864. **Judgments and Payments Register.** Although Judgments were obtained several amounts involving substantial sums remained unrecovered for considerable periods. The register was not satisfactorily maintained.

1978-1980

865. **Accounting for Pay as You Earn.** Attention was drawn to the non-submission of annual returns of employees by a large number of employers as required by Law.

1978-1980

866. **Assessments.** Apparent discrepancies in the assessment of income and other tax were brought to the attention of the Commissioner of Inland Revenue.

1978-1980

867. **Objections to Assessments.** Substantial amounts of tax were held in abeyance as a result of many unsettled objections.

1978-1980

868. **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.

1978-1980

869. **Estate Duty.** The Estate Duty Register was not properly maintained. Certain unsatisfactory features in the assessment of estate duty were brought to attention in some cases resulting in the short collection of duty. 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.

1978-1980

870. **Entertainment Tax.** An amendment to the Law to provide a penalty clause was suggested in order to improve the collection of entertainment tax.

1978-1980

871. **Head V - Subhead - Tolls - Soesdyke - Linden Highway and Tolls - Corentyne Highway.** Attention was drawn to discrepancies in the operations of the Tolls Stations on the Soesdyke/Linden and Corentyne Highways. Internal control over the collection, custody and disposal of revenue was not satisfactory. Frequent occurrence of shortages by the Tolls Operators on both Highways was drawn to attention.

1978-1980

872. **Register of Tax Payers' Returns.** The Register of Tax Payers' Returns at three outstations was not properly maintained.

1978-1979

873. **Trading and Miscellaneous Licence Cards.** Many businesses remained unlicensed. Adequate control was not enforced over these cards and the necessary follow-up action to detect defaulting proprietors was not taken.

1978-1980

874. **Arrears of Revenue.** Statements of Arrears of Revenue were not submitted by the Principal Receiver of Revenue. In the circumstance, 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

1978-1980

875. **Deposit 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 Deposit Fund Accounts has not been established.

876. **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 Static Debit Balances	No. of Credit Balances	Total Credit Balances	No. of Static Credit Balances	Total Static Credit Balances
		\$		\$		\$		\$
1978	2	2,456	2	2,456	2	137,135	2	137,135
1979	2	2,456	2	2,456	2	137,135	2	137,135
1980	2	2,456	2	2,456	2	137,135	2	137,135

1978-1980

877. **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
		\$		\$		\$		\$
1978	2	29,024	2	29,024	1	53,631	1	53,631
1979	2	29,024	2	29,024	1	53,631	1	53,631
1980	2	29,024	2	29,024	1	53,631	1	53,631

1978-1980

878. **Advances - Personal Accounts.** Attention was drawn to instances where deductions of personal advances ceased, although balances were reflected in the advances ledger and the non-reconciliation of the individual accounts with the records at the Accountant General's Department to ensure their accuracy.

GENERAL ACCOUNT

Accounting Control

1978-1980

879. **Collection Procedures.** The procedures for the collection and disposal of cash received through the post were not followed resulting in the delay in the bringing to account moneys received through the post and revenue collected at outstations.

1979-1980

880. **Controlled Forms.** Stock register was not properly maintained at the Licence Revenue Department for toll books required to be used at Toll Stations. Attention was drawn to the non-compliance with a financial directive regarding the control of unused receipt books, and other controlled forms/books at Head Office and other district sub-offices. A number of discrepancies regarding the receipt and issue of receipt books and licence forms were observed in respect of the controlled book register at the Licence Revenue Department. The control and custody over various types of licence forms was not satisfactory and several receipt books and forms were not presented for examination.

1978-1980

881. **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	Debit Balance \$
1978	208,898
1979	209,842
1980	103,275

1979

882. **Irregular Cheques.** A large number of taxpayers' cheques involving substantial sums of revenue were returned by the Bank of Guyana as irregular. Information was sought as to the action taken to regularise the cheques or to reverse the amount recorded in the Taxpayers' records as collected.

1978-1980

883. **Collectors Cash Book/Statements.** There were instances where the Financial Instructions relating to the preparation, submission and checking of Collectors Cash Book/Statements were not followed in respect of the Licence Revenue Department. At one Sub-Office of the Inland Revenue Department it was observed that although amounts collected by cheque were being banked, cash takings were withheld contrary to Financial Regulations.

1978-1980

884. **Revenue Bank Accounts 490 and 595.** Attention was drawn to the existence of large credit balances on these bank accounts which indicated that substantial revenue collected by the Licence Revenue Department were not transferred to the Consolidated Fund.

1978-1980

885. **Pay as You Earn Refunds - Bank Account No. 112.** Bank reconciliation statements attesting to the accuracy of the cash book transactions relating to the operation of this account was not furnished for audit examination despite several requests. A substantial number of cheques drawn for despatch to the tax-payers were on hand.

STORES AND OTHER PUBLIC PROPERTY

Control of Stores

1978-1980

886. **Inventories.** Inventories of office furniture and equipment were not produced by the Inland Revenue Head Office and certain Sub-Offices.

OTHER ACCOUNTS

U.K. Department of Health and Social Security

1978-1980

887. **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

1978-1980

888. **Accounts.** Audit Certificate has been issued incorporating the over-issues by the United Kingdom in respect of a Research Scheme, the Commonwealth and Welfare Scheme and the under-issue of the U.K. Government/Guyana Pension Take-Over Agreement 1975. Reimbursement of recoverable expenditure is being sought.

U.K. Government Loans

1978-1980

889. **Accounts.** Audit Certificates were issued in respect of the annual statements required by the Overseas Development Administration for loans approved to Guyana under these years.

Government Lotteries Control Committee

1978-1980

890. **Accounts.** The Annual Financial Statements for the years 1978 and 1979 were returned for corrections and re-submission. The statement for 1980 was not submitted for audit.

New Widows and Orphans Fund

1978-1980

891. **Accounts.** The audited annual accounts for the year 1978 showed the following:-

	1978
	\$
Surplus for year	3,669,873
Accumulated Fund	22,949,326

The annual accounts for the year 1979 are in the course of examination. The accounts for 1980 were returned for corrections and re-submission.

Immigration Fund (Amalgamated)

1978-1980

892. **Accounts.** The Annual Financial Statements of the Fund for the years under review were not submitted for audit examination.

FINANCIAL INSTITUTIONS

Bank of Guyana

1978-1980

893. **Accounts.** The audited accounts for the years under review showed the following position:-

	1978	1979	1980
	\$	\$	\$
Surplus for year	14,521,056	31,459,057	41,682,566
Payable to the Consolidated Fund	13,068,950	28,313,151	37,514,309
Transfer to General Reserve Fund	1,452,106	3,145,906	4,168,257
Balance on General Reserve Fund	9,888,643	13,034,549	17,202,806

Guyana National Co-operative Bank

1978-1980

894. **Accounts.** The audited accounts for the years under review showed the following position:-

	1978	1979	1980
	\$	\$	\$
Surplus after taxation	749,741	572,414	864,619
Proposed Dividends	279,588	365,551	489,825
Transfer to General Reserve Fund	187,435	172,457	216,155
Balance of General Reserve Fund	471,045	643,502	859,657
Accumulated Surplus	282,718	434,539	593,178

Guyana Agricultural Co-operative Development Bank

1978-1980

895. **Accounts.** The audited annual financial statements for the financial years under review showed the following:-

	1978	1979	1980
	\$	\$	\$
Deficit for year	397,850	14,049	280,660
Accumulated Deficit (After Adjustments)	1,483,686	1,524,137	1,308,812
Government's Equity	11,124,550	18,104,260	21,751,410

Guyana Co-operative Mortgage Finance Bank

1978-1980

896. **Accounts.** The audited annual financial statements for the financial years under review showed the following:-

	1978	1979	1980
	\$	\$	\$
Surplus for year	218,998	4,223	339,149
Accumulated Surplus (After Adjustments)	460,889	339,190	252,259
Government's Equity	12,643,900	12,763,200	12,785,700

Guyana Co-operative Insurance Service

1978-1980

897. **Accounts.** The audited annual financial statements for the financial years under review showed the following:—

	1978 \$	1979 \$	1980 \$
Net profit after taxation	928,556	1,959,273	2,635,157
Proposed Dividends	217,808	217,808	272,260
General Reserve	517,439	799,325	1,703,950
Retained Earnings	404,320	1,024,004	1,485,088
Government's Equity	1,602,000	1,602,000	2,002,500

INTERNATIONAL FINANCIAL INSTITUTIONS

International Bank for Reconstruction and Development

International Development Association

International Finance Corporation

Inter-American Development Bank

898. During the period under review Guyana increased its subscription 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

899. Guyana was allocated 6,750 shares of \$100 each in the Caribbean Investment Corporation. At December 31, 1977, 2,250 shares were subscribed for and the paid up capital of Guyana was EC \$225,000. Information concerning Guyana's investment in this institution for the financial years under review was requested.

Caribbean Food Corporation

900. Guyana paid TT\$1,250,000 as its contribution to the initial issue of shares in the Caribbean Food Corporation.

Caribbean Development Bank

901. During the financial years under review Guyana Government continued to make payments of instalments due in respect of the callable capital of US\$7,745,000. The total paid up capital by Guyana at December 31, 1980 was US\$2,292,000.

STATUTORY AND OTHER BODIES

902. **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 31.12.82			Organisations which did not present accounts for audit at 31.12.82 for 1978-1980		
	1978	1979	1980	1978	1979	1980	1978	1979	1980
STATUTORY									
(a) Appointed Auditor by law									
(i) Municipalities and Town Councils	5	5	5	5	5	2	—	—	—
(ii) Local Government Authorities	55	55	56	47	39	15	1	1	6
(iii) Trade Unions	34	34	34	7	7	8	26	26	28
(iv) Trust Funds	7	7	7	2	2	2	5	5	5
(v) Fine Funds	4	4	4	1	1	1	3	3	3
(vi) Other	13	13	13	8	4	9	5	9	10
(b) Otherwise appointed Auditor									
(i) Trust Funds	6	6	6	1	1	NE	5	5	6
(ii) Funds	5	5	5	1	1	1	4	4	4
OTHER BODIES	13	13	13	1	NI	NI	12	13	13
	142	142	143	73	58	36	61	66	75

Some of the above organisations have not presented accounts for audit in respect of 1977 and previous years.

ACKNOWLEDGEMENT

903. 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. FARNUM, A.A.
AUDITOR GENERAL.

OFFICE OF THE AUDITOR GENERAL,
63 HIGH STREET,
KINGSTON,
GEORGETOWN,
GUYANA.

30th APRIL, 1984.

APPENDIX 'A'
SUMMARY ON LOSSES REPORTED - 1978
(1) LOSSES OF CASH

MINISTRY/DEPARTMENT	AMOUNT
	\$
Losses of Cash	
Office of the Prime Minister	1,125.63
Ministry of Agriculture	10,909.50
Ministry of Regional Development	400.92
Ministry of Works and Transport (Works)	150,923.28
Ministry of Works and Transport (Transport)	6,860.00
Ministry of Education, Social Development and Culture	6,421.51
Ministry of Health	11,673.73
Customs and Excise Department	19,840.57
	<u>208,155.14</u>

APPENDIX 'A'
(1) Losses of Cash Reported - 1978

Description	Amount	Remarks
OFFICE OF THE PRIME MINISTER		
	\$	
Break and enter and larceny committed on the Administrative Office, Guyana Defence Force, Camp Ayangana.	1,125.63	Not yet settled.
	<u>1,125.63</u>	

APPENDIX 'A' (Cont'd)

(I) Losses of Cash Reported – 1978

Description	Amount	Remarks
MINISTRY OF AGRICULTURE		
	\$	
Simple Larceny.	3,849.00	Not finalised.
Overpayment of Salary.	2,374.98	do.
Larceny by Clerk.	728.00	do.
Embezzlement.	3,257.52	do.
Embezzlement.	700.00	Written off.
	<u>10,909.50</u>	
MINISTRY OF REGIONAL DEVELOPMENT		
Shortage of Cash – Craft Production and Design Centre.	400.92	Not yet settled.
	<u>400.92</u>	
MINISTRY OF WORKS AND TRANSPORT (WORKS)		
Loss of cash from safe No. 284 – Ministry of Works and Transport (W) Office – Bartica.	4,973.78	Not finalised.
Alleged robbery of Senior Clerk (ag.)	16,811.00	do.
Paymaster's advance – shortage.	2,000.00	Not finalised.
Falsification of Accounts.	8,901.92	do.
Fraud.	105,000.00	do.
Paymaster's advance – shortage.	227.60	Written off.
Loss of cash.	12,513.65	Not finalised.
Loss of cash.	184.02	do.
5 cases of Minor loss of less than \$100.	311.31	
	<u>150,923.28</u>	
MINISTRY OF WORKS AND TRANSPORT (TRANSPORT)		
Larceny by Public Officer of National Insurance Scheme stamps.	6,860.00	Not finalised.
	<u>6,860.00</u>	

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE		
	5	
Break and enter and larceny of teachers' salary – No. 29 Government School	781.25	Not yet settled.
Overpayment of wages to watchman – Lilian Dewar College of Education.	5,640.26	do.
	<u>6,421.51</u>	

MINISTRY OF HEALTH

Overpayment of salaries from Central Accounting Unit.	4,014.28	Finalised.
Loss of two (2) Paypackets from Public Hospital Georgetown.	601.52	do.
Loss of one (1) Paypacket from the Administrative Office – Public Hospital Georgetown.	270.00	Matter closed.
Loss of one (1) Paypacket at the Administrative Office – Public Hospital Georgetown.	297.25	Not finalised.
Loss of Government Analyst's Department's salaries.	6,394.78	do.
1 case of Minor loss of less than \$100.00	95.90	
	<u>11,673.73</u>	

CUSTOMS AND EXCISE DEPARTMENT

Loss of Cash.	276.85	Amount recovered from salary.
Loss of Cash – fraud committed.	19,228.79	Amount written off.
Loss of Bank of Guyana Cheque No. B705739 dated 28.8.78.	334.93	Not settled.
	<u>19,840.57</u>	

APPENDIX 'A'
SUMMARY ON LOSSES REPORTED – 1979

(1) Losses of Cash

MINISTRY/DEPARTMENT	AMOUNT
	\$
Losses of Cash	
Office of the Prime Minister	111,795.99
Ministry of Foreign Affairs	19,956.91
Ministry of Agriculture	1,979.57
Ministry of Housing	70,041.47
Ministry of Works and Transport (Works)	18,563.54
Ministry of Education, Social Development and Culture	46,423.04
Ministry of Health	538.20
Customs and Excise Department	148.00
	<u>269,446.72</u>

APPENDIX 'A'
(1) LOSSES OF CASH REPORTED – 1979

Description	Amount	Remarks
	\$	
OFFICE OF THE PRIME MINISTER		
Loss from Safe of Guyana National Service Office in Waterloo Street.	30,000.00	Not yet settled.
Loss of Cash – Guyana Defence Force.	81,795.99	do.
	<u>111,795.99</u>	

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
S		
MINISTRY OF FOREIGN AFFAIRS		
Loss of two Basic Drafts for Guyana's Ambassadors in Cuba and Suriname.	15,956.91	Matter closed.
Loss of R.B.C. draft in favour of Guyana High Commission - Ottawa.	4,000.00	Not yet settled.
	<u>19,956.91</u>	
MINISTRY OF AGRICULTURE		
Loss discovered during Field Audit check.	785.86	Not finalised.
Loss from Surveyor's Imprest.	209.00	Matter closed.
Loss by Fraud.	560.64	Not finalised.
Loss at Lands and Surveys Department.	294.06	do.
2 Minor losses of cash of less than \$100.00	130.01	
	<u>1,979.57</u>	
MINISTRY OF HOUSING		
Theft of payroll from Ministry of Health, Housing and Labour.	70,041.47	Not finalised.
	<u>70,041.47</u>	
MINISTRY OF WORKS AND TRANSPORT (WORKS)		
Alleged robbery under arms of one brief case.	13,321.95	Not finalised.
Shortage of Paymasters' Advance.	147.52	Matter closed.
Loss of Cash from Hydromet Division.	1,800.00	Not finalised.
Overpayment of Salary.	807.71	do.
Shortage of Sub-Imprest cash by Senior Clerk (ag.)	2,352.30	do.
3 cases of Minor losses of cash of less than \$100.00	134.06	
	<u>18,563.54</u>	

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE		
	\$	
Loss of teachers' salaries – Regent Road Nursery School.	1,368.70	Not yet settled.
Misappropriation of Funds by Public Officer.	1,800.00	Restitution made. Officer dismissed.
Loss of salaries of teachers attending University of Guyana.	43,254.34	Not yet settled.
	<u>46,423.04</u>	

MINISTRY OF HEALTH

Loss of Paypacket through forged signature at Public Hospital Georgetown.	268.20	Not finalised.
Loss of one Paypacket.	<u>270.00</u>	do.
	<u>538.20</u>	

CUSTOMS AND EXCISE DEPARTMENT

Loss of Bank of Guyana cheque No. 8750827 dated 8.2.79.	148.00	Not yet settled.
	<u>148.00</u>	

APPENDIX 'A'**SUMMARY ON LOSSES REPORTED – 1980****(1) Losses of Cash**

MINISTRY/DEPARTMENT	AMOUNT
	\$
Losses of Cash	
Office of the Prime Minister	1,845.00
Ministry of Regional Development	12,918.95
Ministry of Works and Transport (Works)	3,172.64
Ministry of Education, Social Development and Culture	975.46
Ministry of Finance	69,975.00
	<u>88,887.05</u>

APPENDIX 'A'

(1) Losses of Cash Reported - 1980

Description	Amount	Remarks
<p>§</p> <p>OFFICE OF THE PRIME MINISTER</p>		
Alleged larceny committed on the Guyana Defence Force at Vreed-en-hoop.	1,845.00	Not yet settled.
	<u>1,845.00</u>	
<p>MINISTRY OF REGIONAL DEVELOPMENT</p>		
Proceedings against a Public Officer.	184.50	Not yet settled.
Larceny and Fraudulent Conversion by a public officer.	7,734.45	do.
Larceny by a public officer at Vreed-en-hoop District Office.	5,000.00	do.
	<u>12,918.95</u>	
<p>MINISTRY OF WORKS AND TRANSPORT (WORKS)</p>		
Paymaster's shortage.	128.44	Not finalised.
Loss of cash at Quarries Division.	661.80	do.
Shortage of cash.	867.09	do.
Loss of Public Funds from Ministry of Works, Triumph.	1,402.72	do.
3 cases of Minor loss of less than \$100.00	112.59	
	<u>3,172.64</u>	
<p>MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE</p>		
Break and enter and larceny - Arthurville Government School.	175.16	Not yet settled.
Alleged misappropriation of salaries - Unity Square Primary School.	800.30	do.
	<u>975.46</u>	
<p>MINISTRY OF FINANCE</p>		
Irregularities involving encashment of Guyana Savings Bonds and Coupons.	69,975.00	Officer made restitution in full amount. Matter submitted to S.T. for closure.
	<u>69,975.00</u>	

APPENDIX 'A'
SUMMARY ON LOSSES REPORTED - 1978
(2) Losses of Stores

MINISTRY/DEPARTMENT	AMOUNT
	\$
Losses of Stores	
Office of the Prime Minister	5,000.00
Public Service Ministry	2,700.00
Ministry of Information	1,267.43
Ministry of Home Affairs	3,910.54
Ministry of Agriculture	56,518.50
Ministry of Energy and Natural Resources	11,907.28
Ministry of Regional Development	18,985.23
Ministry of Housing	9,470.64
Ministry of Works and Transport (Works)	175,176.43
Ministry of Works and Transport (Transport)	385.00
Ministry of Education, Social Development and Culture	21,409.45
Ministry of Health	27,124.63
Ministry of Finance	180.00
Customs and Excise Department	4,885.20
	<u>338,920.33</u>

APPENDIX 'A'
(2) Losses of Stores Reported - 1978

Description	Amount	Remarks
	\$	
OFFICE OF THE PRIME MINISTER		
Destruction by fire, Mini Car PAA 8053	5,000.00	Not yet settled.
	<u>5,000.00</u>	

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
PUBLIC SERVICE MINISTRY		
	\$	
Loss of two Add Listing Machines Model J 1700.	1,100.00	Matter not settled.
Loss of two Burroughs Electric Add Listing Machines.	1,600.00	do.
	<u>2,700.00</u>	
MINISTRY OF INFORMATION		
Loss of spare wheel for motor car PAA 6711.	305.00	Matter still open.
Loss of articles at Uitylugt Cultural Centre.	150.00	Matter closed.
Loss of right and left rear axles of Land Rover PAA 1565.	437.43	Matter still not settled.
Loss of one Multimeter Serial No. MF 10.	375.00	Matter still open.
	<u>1,267.43</u>	
MINISTRY OF HOME AFFAIRS		
Loss of Tools, Jerseys and Spark Plugs from the Central Fire Station.	291.54	Written off.
Loss of one Weber Carburettor from Ambulance PBB 1707 at Fire Service Headquarters.	420.00	Not yet settled.
Loss of one H.P. Johnson Outboard Motor from Central Fire Station.	300.00	do.
Destruction by Fire of one 12 bore shot gun No. Rob 3735.	265.00	Written off.
Loss of one Service Revolver and 3 rounds of Ammunition from Timehri Remand Centre.	503.00	Not yet settled.
Loss of one (1) Marshall Horn and Electric Unit from Water Carrier PBB 2341.	100.00	Written off.
Loss of one (1) Refrigerator Motor at Leonora Police Station	275.00	Not yet settled.
Loss of one (1) 5 Ton Lake Elliot Hydraulic Jack from Central Fire Station	100.00	do.
Loss of four (4) lengths 6" x 14 ft. galvanised pipes from the pipe line between Williams Trading Company and Guyana Distilleries Ltd.	1,656.00	do.
	<u>\$ 3,910.54</u>	

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE		
S		
D 5 Bulldozer starter 24V from Soesdyke Linden Land Development Project	1,500.00	Not finalised.
Lumber from Hydraulic Division, Leguan.	186.51	Written off.
One Hydraulic Jack from Truck GBB 1598 at Central Agricultural Station - Mon Repos	450.00	Not finalised.
One 12V from Van at Central Agricultural Station - Mon Repos.	283.77	do.
One wooden sluice by fire at Onverwagt Land Development Scheme.	6,000.00	do.
One 12V Exide Battery from Tractor No. TR 200 at Mahaica.	129.35	do.
One galvanised bucket and 96 window panes from Hydraulics Division, Windsor Forest	165.32	do.
One Philips car radio from Land Rover PBB 413.	298.00	do.
One tarpaulin at Mahaica	300.00	Written off.
100-7ft. Wallaba posts and 4 rows barbed wire at Onverwagt Land Development Scheme.	132.00	do.
One Timing Light from Central Agricultural Station - Mon Repos.	650.00	Not finalised.
One steel cutter and one piece used galvanised pipe from Den Amstel Sea Defence Project.	187.00	Written off.
One wheel from truck GAA 9483 attached to Turkeyen Sea Defence Project.	1,700.00	Finalised
Five ewes from Central Agricultural Station - Mon Repos.	375.00	Written off.
Four sheep from Central Agricultural Station - Mon Repos.	480.00	Written off.
One tube from Land Rover PAA 8595 attached to Central Agricultural Station - Mon Repos.	150.00	Written off.
One generator from Tractor No. 6452 attached to Turkeyen Sea Defence Project	500.00	Written off.
One fuel pump from Tractor No. 9946 attached to Soesdyke Linden Land Development Project.	3,000.00	Not finalised.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
Two heavy duty batteries from Dragline at Wakenaam.	\$ 477.30	do.
One green tarpaulin – Soesdyke Land Development Project.	676.15	do.
One McCulloch power saw, brief case, fluorescent and 10ft. steel tape at Soesdyke/Linden Land Development Project.	1,284.00	Finalised.
One Philips Portable Tape-recorder from the Extension Division.	Not stated.	Not finalised.
Seven pairs long boots, seven starters and 411 steel rods – Turkeyen Sea Defence Project.	1,908.40	Written off.
Eight bags Triple Super Phosphate North West Region.	143.36	do.
One Stabiliser (Tractor Bar) – Onverwagt.	250.00	Not finalised.
One 24V Starter, One fuel pump and One Air filter Compressor – Hydraulics Division – Den Amstel.	2,330.00	do.
One Exide 12V battery No. 1129 Kairuni Research Station.	169.80	Not finalised
Nineteen bags calf ration – Livestock Farm, Mon Repos.	162.10	do.
Ten galvanised sheets and one blower Soesdyke/Linden Land Development Project.	300.00	do.
One generator – Hydraulics Division Whim.	175.00	do.
One Royal Calculator Serial No. MK 20573 – Model RC 12C.	775.00	do.
One 12V – 9 plate battery Veterinary and Livestock Licence Section.	176.00	Written off.
One alternator – Central Agricultural Station, Mon Repos.	500.00	Not finalised.
One fuel pump Hydraulics Division, Anna Regina.	500.00	do.
One grease gun, one oil can, one crescent spanner, one double spanner, one socket handle and one socket – Hydraulics Division, Whim.	427.00	Written off.
Several articles – Hydraulics Division, Lusignan.	131.50	Not finalised.
Seeds, drugs and fertiliser – Head Office Vreed-en-Hoop.	162.87	do.
One fuel pump, truck radiator and one tractor radiator – Hydraulics Division, Lusignan.	3,400.00	do.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE (Cont'd)		
S		
800 budded citrus plants Central Horticultural Station, Timchri.	480.00	Written off.
Twenty-one Wallaba posts and 100 ft. green-heart runners – Nursery Suddie.	219.00	Not finalised.
One tractor generator Hydraulics Division, Anna Regina.	175.00	do.
One fuel injector Soesdyke/Linden Land Development Project.	300.00	do.
One Glass door from Dragline – Anna Regina.	100.00	Not finalised.
One 12V-13 plate Exide battery Soesdyke/Linden Land Development Project.	169.80	do.
One 12V plate battery from Tractor – Georgetown Sea Defence Project.	160.00	do.
One Fan from Land Rover.	143.00	do.
Tool kit grease gun 48 glns. SAE oil, blanket and glass from 2 draglines – Hydraulics Division.	Not stated.	do.
Veterinary supplies at Anna Regina.	6,572.76	do.
Tools – Hydraulics Division, Lusignan.	200.00	do.
17 sacks cement – Hydraulics Division Benab, Corentyne.	170.00	do.
One propellor and one shaft in Lands and Surveys, Mabaruma.	2,300.00	do.
One electric fan from Land Rover.	200.00	do.
One fuel pump – Land Development Scheme, Anna Regina.	500.00	do.
One Valdor Fan.	283.77	do.
Two toilet tanks and one wash basin – Bartica.	561.00	do.
One 12V-18 plate battery Hydraulics Division Benab, Corentyne.	284.00	do.
Three Pulleys – Hydraulics Division, Benab, Corentyne.	300.00	do.
One electric wall clock.	100.00	Written off.
One Drill.	262.00	Not finalised.
Motor starter and generator – Hydraulics Division, Anna Regina.	160.00	do.
656 sacks cement – Turkeyen Sea Defence Project.	6,127.22	do.
80 lug nuts.	560.00	do.
Fertilizer – Cane Grove, Mahaica.	252.78	do.

APPENDIX 'A' (Cont'D)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE (Cont'd)		
	S	
One electric Motor – Botanic Gardens.	100.00	Not finalised.
One electric Motor.	800.00	do.
Loss of plywood, brackets and laths.	300.00	Written off.
Deficiencies discovered during Stock Verification at Onverwagt.	1,216.95	Not finalised.
One Water Pump – Hydraulics Division, Lusignan.	370.65	do.
3 Agricultural Forks – Central Agricultural Station, Mon Repos.	163.89	Finalised.
2 Sinks from Veterinary and Livestock Division.	400.00	Not finalised.
1-6V generator – Den Amstel Sea Defence Project.	287.00	do.
One Steel Chain – Lethem.	100.00	Written off.
40 cases of Minor losses of less than \$100.00	1,764.25	
	<u>56,518.50</u>	

MINISTRY OF ENERGY AND NATURAL RESOURCES

Loss of one Garden Fork and one Tarpaulin	1,045.80	Matter still open.
Loss of one small air pump No. D41062.	180.00	do.
Loss of 3 – wheels and 1-12V battery for Van GAA 1001.	850.00	do.
Loss of articles that were consigned to the Asst. Conservator of Forests.	212.48	do.
Loss of six (6) Outboard Engines.	9,619.00	do.
	<u>11,907.28</u>	

MINISTRY OF REGIONAL DEVELOPMENT

Loss of starter and generator from Tractor No. 9373.	1,230.93	Written off.
Break and enter and larceny – Regional Development Mechanical Workshop, Vryman's Erven.	4,959.78	Not yet settled.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
S		
MINISTRY OF REGIONAL DEVELOPMENT (Cont'd)		
Break and enter and larceny – Community Development Centre, Sophia.	1,735.05	Written off.
Simple larceny of micro-metre at Central Food Unit.	168.00	do.
Alleged break and enter and larceny – Phoenix Park.	390.54	Not yet settled.
Loss of exhaust box from Land Rover PAA 9338.	294.00	do.
Loss of starter from Land Rover PAA 1207 at Bartica.	400.00	do.
Loss of carburettor from Mechanical Workshop, Central Food Unit.	260.00	Written off.
Alleged break and enter and larceny of Counter Scale – R.D.O., Christianburg.	150.00	Not yet settled.
Damage and ultimate loss of 50 sacks of cement.	1,600.00	Written off.
Loss of Burroughs Calculating Machine by fire at Lethem.	500.00	Not yet settled.
Loss of 2 fans from Welfare Office, Amerindian Residence.	600.00	Written off.
Loss of spare wheel from Colt Van PAA 7476.	122.40	Written off.
Simple larceny of 3 rolls of Chain Link Fencing – Amerindian Hostel.	1,000.00	Not yet settled.
Shortages of 40 Wallaba Posts and 41ft. Chain Link Fencing – Haslington Community Fencing Project.	161.05	Written off.
Simple larceny of four Loud Speakers – Amerindian Hostel.	1,000.00	Not yet settled.
Break and enter and larceny – Mongrippa Hill, Bartica.	561.00	do.
Missing Tools, etc. Central Food Unit.	2,758.00	do.
Alleged simple larceny committed on La Grange Government School.	886.84	do.
3 cases of Minor losses	207.64	
	<u>18,985.23</u>	

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF HOUSING		
	\$	
Loss of three German Trailer Wheels.	1,600.00	Not finalised.
Loss of one Radiator from German Truck No. GBB 1086.	1,500.00	do.
Loss of 2-6 volts batteries at Crane Aided Self-Help Projects.	260.00	do.
Loss of 3 trailer wheels, tyres and tubes.	6,000.00	do.
2 cases of Minor loss of less than \$100.00	110.64	
	<u>9,470.64</u>	

MINISTRY OF WORKS AND TRANSPORT (WORKS)

Simple larceny - Paradise Workshop.	309.24	Matter closed.
Loss of (2) complete wheels and one tyre from Bedford Pick-up.	700.00	do.
Loss of three (3) wheels complete from van.	1,000.00	Not finalised.
Loss of Kinetic Water Ram.	750.00	do.
Stock from Ration Shop.	898.34	Matter closed.
Stock from Ration Shop.	230.80	do.
Loss of Electric Fan at Paradise Workshop.	254.00	do.
Loss of (1) Fuel Injection Pump for Austin Lorry.	1,800.00	do.
Loss of Distributor and Fuel Pump.	263.00	Not finalised.
Larceny of one toilet bowl and cistern.	355.00	do.
Loss of one Rotovator Spline at Fort Wellington.	687.00	Matter closed.
Loss of one pair Head Lamps from vehicle in Paradise Workshop.	658.00	Not finalised.
Alleged larceny of two (2) Motor radio speakers from Land Rover.	150.00	do.
Loss of one (1) Radiator belonging to Bedford Diesel Lorry.	800.00	do.
Loss of one electrical motor 110/240V single phase.	275.00	Matter closed.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
	\$	
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
Loss of spare wheel belonging to German Truck.	612.95	do.
Loss of 22½ gallons of E.P. 140 oil from U.M.R.P.	256.05	do.
Loss of Stewart Turner – Water Pump.	290.00	do.
Loss of one (1) spare wheel, tyre, 1 tube and rim.	700.00	Not finalised.
Loss of one (1) Water Pump at the Madewini Bridge.	850.00	do.
Loss of one 12V battery from HRD Ford Lorry.	209.00	do.
Loss of Gear Box and Transfer case assembly.	6,770.18	do.
Simple larceny.	237.00	Written off.
Loss of Theodolite Wildo, No. 3735911 – 360.	9,000.00	Not finalised.
Loss of one (1) 12V Electric Fan from Lorry.	254.00	Matter closed.
Alleged larceny of Drawing Instrument.	235.00	Not finalised.
Loss of 220V Electric Fan and Caterpillar Tool-kit from Vreede-en-Hoop Compound.	5,350.00	do.
Loss of one (1) Singer Calculator from Hydromet Division.	700.00	Matter closed.
Alleged larceny of one (1) Crown Gear Unit.	2,000.00	Not finalised.
Loss of one (1) green Tarpaulin.	1,200.00	Written off.
Loss of one (1) Bedford Cab Door, 2 Rear Hubs.	400.00	Not finalised.
Loss of four drums of Lubricating oil from HRD Stores at Kwapau.	2,000.00	Matter closed.
Loss of Telehoist Assemble from Bedford Lorry.	2,000.00	Not finalised.
Loss of one (1) Steven A-17 Water Recorder.	3,000.00	Written off.
Loss of tools.	145.58	Matter closed.
Alleged loss of one motor for refrigerator.	375.00	Written off.
Loss of one (1) Foam Mattress and eleven Fluorescent Tubes	111.40	Written off.
Alleged simple larceny of 2½ pairs of Louvre Frames and a quantity of Louvre Panes.	306.00	Not finalised.
Loss of one complete spare wheel from Tapir.	280.00	Written off.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
S		
MINISTRY OF WORKS & TRANSPORT (WORKS) (Cont'd)		
Loss of electric parts from vehicle.	230.00	Not finalised.
Loss of one electric desk fan.	300.00	Matter closed.
Simple larceny of a quantity of steel rods.	1,166.00	Not finalised.
Loss of lumber.	975.00	Matter closed.
Loss of one Low Level Toilet suite.	283.29	Not finalised.
Loss of one spare wheel from Bedford Van parked in Compound.	250.00	do.
Alleged larceny of one 12V battery.	241.00	do.
Loss of spare parts from the Mechanical Spares Store, Ruimyekkt.	1,923.42	Matter closed.
Loss of one W.C. Bowl.	325.00	Not finalised.
Loss of one Carburettor, one Rotor brush, one Ignition coil 12V and 6 Spark plugs.	353.00	Matter closed.
Alleged larceny of one 12V Lucas Generator.	180.00	do.
Loss of (2) two 12V batteries and one (1) spare wheel.	645.28	Not finalised.
Missing furniture from District Superintendent's Quarters, Essequibo.	1,515.00	do.
Loss of one Minolta Camera.	175.00	Matter closed.
Loss of one German Compressor for Grader Engine at Rebuild Workshop.	380.00	do.
Loss of tyre from Tapir.	120.00	Not finalised.
Loss of one (1) Bedford lorry Differential complete.	6,072.00	do.
Loss of one car Radio.	400.00	Matter closed.
Loss of (1) C.A.U. Starter from Aveling Bedford Motor Grader.	2,000.00	Not finalised.
Loss of battery from Lorry GBB 330.	235.00	Matter closed.
Loss of tools from Mechanical Workshop, Corentyne.	106.00	Written off.
Loss of 45¼" Bib Cock-Central Stores.	276.50	Matter closed.
Loss of one Alternator from GAA 3936.	300.00	do.
Loss of one stock and die with one cutter.	193.99	Not finalised.
Loss of Departmental and Vehicular Tools.	475.38	Written off.
Alleged simple larceny of one water hand pump.	270.00	Not finalised.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
	\$	
Alleged simple larceny of one aluminium sink.	200.00	Matter closed.
Simple larceny of 1 starter from Jeep PZ 9962.	300.00	Written off.
Loss of one battery and one spare wheel.	403.54	Not finalised.
Loss of one piece sheet lead of 140 lbs. from S.S.B. Stores.	125.00	Not finalised.
Loss of one coil and condensor tester at Kwapau Mechanical Spare Stores.	116.35	do.
Larceny committed.	190.00	Matter closed.
Break and enter and larceny of articles.	131.06	Not finalised.
Loss of tyres from tyre bond in Crane Compound.	2,460.00	do.
Loss of two Austin starter and one battery.	1,078.00	Matter closed.
Alleged larceny of one Torque Convertor.	800.00	Not finalised.
Simple larceny of two truck wheels at Crane, W.C.D.	2,000.00	do.
Loss of fifty feet length of Rubber Hose from Water Tender.	272.00	do.
Loss of one (12V) - generator and one fan belt from Aveling Barford GR 59 in Leonora Compound.	200.00	do.
Loss of one electric motor.	1,500.00	do.
Loss of 500 gals. dieselene.	780.00	Matter closed.
Stock Verification and Handing Over of Paradise Mechanical Store - E.C.D.	200.00	Written off.
Simple larceny of two rubber wheels.	120.00	Matter closed.
Loss of 1-12V radio from GAA 8673 in Central Workshop.	400.00	Written off.
Alleged simple larceny of (1) Power Take Off Dump Pump.	1,200.00	Not finalised.
Alleged larceny of articles committed at Crane, W.C.D.	600.00	Matter closed.
Alleged larceny of (1) tyre.	205.00	do.
Loss of one 220-440V 3 Phase Motor for Logan Lathe.	280.00	do.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
S		
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
Alleged larceny of articles committed at Crane, W.C.D.	850.00	Not finalised.
Alleged simple larceny of a German Truck Jack.	150.00	Matter closed.
Alleged larceny of (80) Lug Nuts.	560.00	Not finalised.
Loss of (1) electric starter.	300.00	do.
Simple larceny of 1 (metal) Gate.	300.00	Matter closed.
Loss of one fire extinguisher at Roads Division.	175.00	do.
Simple larceny of 3 spare wheels.	600.00	Not finalised.
Alleged simple larceny of one toilet flush tank and one toilet bowl.	205.00	do.
Loss of one gear box and two electric motors.	7,230.00	Not finalised.
Alleged break and enter and larceny of articles.	586.75	Matter closed.
Loss of Deleo Remy Starter and Caterpillar Engine Head Assembly.	20,000.00	Not finalised.
Simple larceny.	480.00	Matter closed.
Loss of (1) complete Lavatory suite and connection.	277.00	Not finalised.
Loss of (1) complete wheel from GBB 1319.	1,000.00	do.
Alleged simple larceny of one radio at Crane, W.C.D.	275.00	Not finalised.
Loss of electrical plumbing fittings.	433.34	Matter closed.
Loss of one (1) Lavatory basin, (1) W.C. Bowl and seat and (1) Transformer.	211.00	do.
Loss of two acetylene gauges – two oxygen gauges, one torch barrel.	518.00	Not finalised.
Loss of vehicle 12 V horn from GAA 8410.	160.00	do.
Stock Verification – Chief Architect Store Room.	181.05	Written off.
Simple larceny of three (3) complete wheels and one 12V battery.	850.00	Not finalised.
Loss of books for Library.	672.31	Matter closed.
Loss of spare parts from Mechanical Spares Stores Ruinveldt.	3,480.72	Not finalised.
Loss of one (1) Adler Calculator.	610.00	Matter closed.

\$

MINISTRY OF WORKS & TRANSPORT (WORKS) (Cont'd)

Loss of two complete front wheels from Chevrolet Bitumen Tanker.	1,600.00	Not finalised.
Stock deficiency – Ministry's Store at Canje, East Berbice.	436.20	do.
Loss of stationery.	276.88	Matter closed.
Simple larceny of one tarpaulin.	300.00	Written off.
Loss of an electrical tester.	Not Stated.	Not finalised.
Larceny of one electric Motor and Water Pump.	400.00	do.
Loss of hymac excavator lamp.	140.00	Matter closed.
Loss of 1067 zinc sheets loaned to the Ministry of Agriculture.	6,776.64	Not finalised.
Unauthorised purchase of fitters.	444.48	Matter closed.
Loss by Fire – furniture section.	25,000.00	Not finalised.
Break and enter and larceny committed on the M.W.H. Rebuild Workshop.	3,532.04	do.
Loss of articles from H.R.D. Training School Mabura.	1,162.00	do.
Loss of one 12V starter for vehicle GAA 7898.	1,200.00	do.
Loss of (1) 50-ton Mechanical Jack.	195.00	do.
Loss of two (2) tail lamps and bulbs, wiper motor, (2) park lamps and bulbs.	180.00	Written off.
Loss of (1) motor horn.	Not stated.	Not finalised.
Loss of articles.	580.70	do.
Alleged larceny of one (1) table vice.	150.00	Matter closed.
Loss of one 12V Exide battery.	110.18	Matter closed.
Alleged simple larceny of (1) boat, (2) fuel tanks and (1) Johnson Outboard Engine.	1,875.00	Written off.
Stock Verification – Survey Store.	745.63	Written off.
Loss of Surveyor's equipment.	657.55	Not finalised.
Alleged simple larceny of one (1) Mortice Lock, (1) sink or Lavatory Basin, (1) W.C. Toilet Bowl.	336.10	Matter closed.
Simple larceny of (1) Facit Calculator.	1,200.00	Not finalised.
Theft of articles from Overseer's quarters, Government Compound.	238.00	Matter closed.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS & TRANSPORT (WORKS) (Cont'd)		
Loss of one complete wheel with one damaged 900 x 20 tyre and one damaged 900 x 20 tube from vehicle GAA 8553.	250.00	Not finalised.
Loss of one (1) Welding Torch complete.	180.00	do.
Damage to battery on vehicle GBB 330.	117.50	do.
Larceny of one (1) Hermes Typewriter.	1,030.00	do.
Loss of articles from Onderneeming Sand Pit.	1,269.00	do.
Loss of Drawing Equipment by students who attended Drafting Course and Survey Camp Course.	272.45	do.
Loss of one Hydraulic Jack from vehicle PAA 8674.	180.00	do.
Loss of a Chain Saw.	1,239.63	do.
Loss of one W.C. Suite Bib-cock's Lavatory Basin	402.28	Not finalised.
60 cases of Minor loss of less than \$100.00	2,469.65	
	<u>175,176.43</u>	

MINISTRY OF WORKS AND TRANSPORT (TRANSPORT)

Loss of spare wheel from Colt Waggon No. PAA 8674.	300.00	Matter closed.
1 Minor loss of less than \$100.00	85.00	
	<u>385.00</u>	

MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE

Break and enter and larceny – North Georgetown Secondary School.	3,764.00	Not yet settled.
Larceny of articles – Bohemia Government School.	560.00	do.
Break and enter and larceny – Cumming's Lodge Primary School.	740.34	do.
Break and enter and larceny – Berbice Educational Institute.	185.30	do.
Break and enter and larceny – Headmaster's Quarters Abary Creek.	356.00	do.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
\$ MINISTRY OF EDUCATION (Cont'd)		
Break and enter and larceny – No. 29 Government School, W.C.B.	827.19	Not yet settled.
Break and enter and larceny – Central Corentyne Secondary School.	134.00	do.
Break and enter and larceny – Skeldon Government School.	483.18	do.
Larceny of Articles – No. 69 Nursery School.	148.00	do.
Larceny of Articles – No. 29 Government School.	380.00	do.
Break and enter and larceny – Central Corentyne Secondary School.	127.00	do.
Larceny of Articles – Lutheran High School.	170.50	do.
Break and enter and larceny – Springlands Nursery School.	317.10	do.
Break and enter and larceny – Alness Government School.	440.00	do.
Loss of Articles – Skeldon Lutheran High School.	185.00	do.
Break and enter and larceny – Vive-La-Force Government School.	271.00	do.
Larceny of School Furniture – Bohemia Government School.	109.00	do.
Break and enter and larceny – Greenwich Park Government School.	137.00	Amount written off.
Break and enter and larceny – No. 43 Government School.	472.00	Thief convicted, Some articles recovered.
Break and enter and larceny – No. 58 Government School.	237.00	Not yet settled.
Break and enter and larceny – Calcutta Home Economics Department.	1,399.00	Amount written off.
Break and enter and larceny – Enterprise Government School.	234.56	Not yet settled.
Break and enter and larceny – South Georgetown Secondary School.	140.00	do.
Loss of articles – Cumming's Lodge Secondary School.	1,870.50	do.
Break and enter and larceny – No. 48 Government School.	112.24	do.
Break and enter and larceny – Berbice Educational Institute.	178.00	do.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF EDUCATION, SOCIAL SOCIAL DEVELOPMENT AND CULTURE (Cont'd)		
	\$	
Loss of articles – Diamond Government School.	223.25	do.
Loss of articles – East Leguan Primary School.	277.50	do.
Simple larceny of articles – Fisher Government School.	108.40	Not yet settled.
Break and enter and larceny – St. Rose's High School.	1,250.00	Amount written off.
Break and enter and larceny – Craig Primary School.	800.00	Not yet settled.
Break and enter and larceny – Chateau Margot Primary School.	133.00	do.
Break and enter and larceny – Ann's Grove Primary School.	509.44	do.
Loss of articles – Bladen Hall Multilateral School.	835.90	do.
Loss of one toilet bowl – Silver City Secondary School.	200.00	Amount written off.
Loss of articles – Manchester Primary School.	882.47	Not yet settled.
Shortages discovered – Blake Primary School.	135.00	do.
56 Minor losses totalling	2,076.94	
	21,409.45	
MINISTRY OF HEALTH		
Larceny of one (1) Hermes Type-writing Machine from the Medical Clinic – P.H.G.	1,030.00	Written off.
Loss of articles from Wismar Health Centre.	419.50	do.
Loss of articles from Middle Road Public Health Clinic (La Penitence).	370.00	Not finalised.
Loss of one Fluorescent Tube, one Electric Fan and one Sheet from the Kitty Health Station.	262.75	do.
Loss of one (1) Air Compressor from North Ruimveldt School belonging to Ministry of Health.	650.00	do.
Larceny committed on car PAA 8089 of two complete wheels.	440.00	do.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF HEALTH (Cont'd)		
	\$	
Loss of spare wheel from Toyota Station Waggon PX 83.	225.00	do.
Loss of one Toilet Bowl and other articles from La Penitence Health Station.	280.00	do.
Loss of articles from Wismar Health Clinic.	148.90	do.
Loss of packets of milk and other articles from La Penitence Health Centre.	225.00	Written off.
Loss of one (1) Floor Fan – Eye Clinic New Amsterdam Hospital.	575.00	do.
Loss of Kitchen Utensils on board Medical Launch – "Sylvia"	217.00	Not finalised.
Loss of Cutlery from – Miscellaneous Store Room – Georgetown Hospital	16,758.06	Finalised.
Loss of a number of articles from Wismar Health Clinic.	709.50	Written off.
Loss of 6 – three-legged Plastic and Steel chairs from Herstelling Health Station.	185.00	Not finalised.
Loss of (1) Sterilising drum and other articles from the Wismar Health Centre.	246.05	Finalised.
Loss of (1) Floor Model (4) burner gas-stove and (1) Table Model Kerosene Stove.	1,565.00	Not finalised.
Loss of (3) Burners for Kerosene Stove and (1) Kerosene Fridge Burner.	150.00	Written off.
Loss of articles from Medical Launch "EBEEHEE" at Mabarama – N.W.D.	472.00	Not finalised.
Loss of Component Parts for Automatic Linen Folder Machine – Georgetown Hospital.	180.00	do.
Loss of one Ware Sink from Leonora Cottage Hospital.	500.00	do.
Loss of miscellaneous articles from Cumberland Health Centre.	304.60	Not finalised.
Loss of one Dunlop Mattress (4' x 6') from Melanie Damishana Government Quarters	110.00	Finalised.
Loss of two (2) Agricultural Forks and one (1) Axe.	131.20	Written off.
Loss of one (1) Electric Fan and one (1) Water Pitcher from Public Health Department, Camp Street.	145.00	Not finalised.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF HEALTH (Cont'd)		
Articles destroyed by rats over a period of time.	\$ 527.15	Not finalised
8 cases of Minor losses of less than \$100.00	267.92	
	<u>27,124.63</u>	

MINISTRY OF FINANCE

Loss of one second hand spare wheel from Van PAA 7679.	180.00	Matter not settled.
	<u>180.00</u>	

CUSTOMS AND EXCISE DEPARTMENT

Break and enter of State Warehouse.	2,834.77	Amount written off.
Loss of Seizures at Lamaha Street.	2,050.43	do.
	<u>4,885.20</u>	

APPENDIX 'A'

SUMMARY ON LOSSES REPORTED - 1979

(2) LOSSES OF STORES

MINISTRY/DEPARTMENT	AMOUNT
	\$
Losses of Stores	
Office of the Prime Minister	299.77

APPENDIX 'A' (Cont'd)

MINISTRY/DEPARTMENT (Cont'd)	AMOUNT
	\$
Public Service Ministry	250.00
Ministry of Information	542.65
Ministry of Home Affairs	28,411.42
Ministry of Agriculture	86,998.57
Ministry of Energy and Natural Resources	7,306.10
Ministry of Regional Development	13,269.34
Ministry of Works and Transport (Works)	156,517.94
Ministry of Works and Transport (Transport)	368.80
Ministry of Education, Social Development and Culture	10,439.27
Ministry of Health	15,961.60
Customs and Excise Department	4,667.35
	<u>325,032.81</u>

APPENDIX 'A'

(2) Losses of Stores Reported - 1979

Description	Amount	Remarks
OFFICE OF THE PRIME MINISTER		
	\$	
Loss of one spare wheel complete from Station Waggon PAA 4504.	299.77	Not yet settled.
	<u>299.77</u>	
PUBLIC SERVICE MINISTRY		
Loss of one battery operated Wall clock.	250.00	Not yet settled.
	<u>250.00</u>	

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF INFORMATION		
	\$	
Loss of one small screw type Jack from vehicle No. PBB 3935.	115.05	Matter still open.
Loss of one desk fan.	300.00	Matter not yet settled.
Loss of one Winter Coat	127.60	do.
	<u>542.65</u>	
MINISTRY OF HOME AFFAIRS		
Loss of one Dunlop 750 x 14 tyre and one Ford rim.	545.00	Not yet settled.
Larceny of one tyre and tube (165 x 13) and one size 13 rim.	210.00	do.
Loss of two (2) Electrical Lamps and fittings from Fire Boat Forbes "B".	120.00	Written off.
Loss of 10.5 gallon plastic cans of Foam Compound from Alberttown Fire Station.	500.00	Not yet settled.
Loss of one Electric Sanding machine at Timchri Fire Station.	300.00	do.
Loss of Female cow - 14 years old from Mazaruni Prisons.	384.00	do.
Loss of Police Balahoo Morawhanna Barima River.	2,000.00	do.
Loss of items of kit issued to Sub-Officer	400.00	do.
Death of 123 chickens aged two (2) days to four (4) weeks.	246.00	Not yet settled.
Loss of one small chain vice and one unserviceable stock.	118.00	do.
Loss re Stock Verification, Georgetown m Prison.	4,362.82	do.
Loss of (1) Gear Box, (1) Dump Pump (1) Servo Assy etc from GAA 5280.	13,500.00	do.
Loss of six (6) transome windows from Laing Avenue Special Project.	270.00	do.
Loss of one Fuel lift pump.	800.00	do.
Loss of (1) wheel complete 165 x 13 from the Hose Room at Central Fire Station.	210.00	do.
Death of 239 chickens 2 days to eight weeks.	358.00	do.
Loss of animals and Stores at Mazaruni Prisons.	455.00	do.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS (Cont'd)		
Loss of Stores – Prisons Department.	1,332.60	Not yet settled.
Loss of one (1) differential with two (2) wheels complete from Crash Tender No. 2 – Timhri Fire Station.	2,300.00	do.
	<u>\$ 28,411.42</u>	

MINISTRY OF AGRICULTURE

One drawing set – Hydraulics Division.	500.00	Not finalised.
Engine parts from Lorry GAA 3084.	9,350.00	do.
Tools from Central Agricultural Station.	265.39	do.
5 goats from Livestock Farm, Mon Repos.	600.00	do.
One starter and one fuel pump from Hydraulics Division, Den Amstel.	3,995.26	do.
Two stereo tape recorders – Communication Section.	5,382.00	do.
One wash basin 22" x 16" – Soesdyke Linden Land Development Project.	110.00	do.
50 Wallaba posts – Look Out, East Bank Essequibo.	150.00	do.
One floor model gas cooker, two single foam mattresses and one water pump – Bartica.	1,350.00	do.
Stock deficiencies – C.H.S.	119.75	do.
One bundle steel rods – Hydraulics Division, Anna Regina.	2,250.00	do.
Four generators and two crank handles – Hampton Court Sea Defence Site.	900.00	do.
140"-3/4" steel core wire rope – Den Amstel Sea Defence Project.	273.00	do.
One electric pump – Lusignan.	370.65	Finalised.
20 aluminium sheets and 2 galvanised sheets Soesdyke/Linden Land Development Project.	280.50	Not finalised.
One water pump.	330.00	Written off.
4 spanners and 14 flat files – Curators Division.	141.06	Not finalised.
One electric calculator – Hydraulics Division.	2,000.00	do.
360 budded orange plants – C.H.S.	216.00	do.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
\$		
MINISTRY OF AGRICULTURE (Cont'd)		
550 budded orange plants — C.H.S.	330.00	Not finalised.
One generator starter and 2 head lamps — Onverwagt Irrigation Project.	6,000.00	do.
One break band Wellington Park Sea Sluice Winch.	150.00	Written off.
One Dumpy level — Hydraulics Division.	900.00	Not finalised.
One Lister water pump — Soesdyke/Linden Land Development Project.	3,000.00	do.
One filled acetylene cylinder — Hydraulics Division, Anna Regina.	274.98	do.
One Hydraulic Jack — Hydraulics Division.	600.00	Written off.
Deficiencies discovered during stock verification — Hydraulics Division — Lusignan.	175.82	Written off.
Deficiencies discovered during stock verification — C.A.S. Mon Repos.	923.00	Not finalised.
One Hydraulic Jack — Hydraulics Division, Den Amstel.	150.00	do.
Deficiencies discovered during stock verification — Hydraulics Stores, Kingston.	3,774.89	do.
Deficiencies discovered during stock verification — C.A.S. Mon Repos.	1,655.68	do.
One tractor starter alternator, fan belt and grease gun — Hampton Court Sea Defence Site.	1,424.14	do.
Six bottles Grammaxane, — C.A.S. Mon Repos.	334.68	do.
One 15 H.P. Evinrude Outboard Engine — St. Ignatius Livestock Station.	1,200.00	do.
Deficiencies discovered during stock verification A.F.A. Charity.	453.26	do.
Five Lorry wheels at Rockstone.	2,500.00	do.
One grinding stone — Sea Defence Project.	629.10	do.
One generator — Essequibo Sea Defence Project.	500.00	do.
One ¾" electric water pump — Hydraulics Division, Lusignan.	Not stated.	do.
19 bags calf ration — C.A.S. Mon Repos.	415.00	do.
Deficiencies discovered during stock verification Extension Division, Whim.	848.74	do.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE (Cont'd)		
	\$	
12 pts. Grammexane, 1 gal. Fanamine and 6 bags Gypsum – St. Ignatius Livestock Station.	8,466.15	Not finalised.
One 12V starter – Hydraulics Division Lusignan.	500.00	do.
One fire extinguisher Hydraulics Division, Mahaia.	200.00	do.
One dark green tarpaulin – Hydraulics Division, Anna Regina.	800.00	do.
One length wire rope – 100ft. Hydraulics Division.	1,200.00	do.
One 12V-18 plate battery.	284.00	do.
Damage to two main gears on sluice winch Hydraulics Division, Whim	850.00	do.
Fuel Injector – Soesdyke/Linden Land Development Scheme.	300.00	do.
Seven bags sow ration Livestock Farm, Mon Repos.	103.88	do.
Deficiencies discovered during stock verification – Hydraulics Division, Benab.	1,314.62	do.
One electric fan – Fisheries Division.	Not stated.	do.
One goat Ebini Research Station.	129.00	Written off.
Three wheels from a Tapir – Hydraulics Division.	755.00	Not finalised.
One breeding ram – Ebini Research Station.	405.00	do.
One 12V alternator Soesdyke/Linden Land Development Project.	363.24	do.
Deficiencies discovered during stock verification.	1,210.50	do.
One carburettor – Lands and Surveys Department.	615.61	do.
Wheel from Lands and Surveys Department.	238.68	do.
One magnetic card reader C.A.S. Mon Repos.	1,026.00	do.
Tractor trailer tube, tyre rim and bearings – Hydraulics Division, Lusignan.	990.00	do.
Two motor blowers and other articles – C.A.S. Mon Repos.	1,944.47	do.
Veterinary Supplies – Anna Regina.	6,572.76	do.

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE (Cont'd)		
142 lbs. blackeye seeds, 6 ozs. tomato seeds, 9 lbs. Dethane and 8 lbs. Dipterex - Whim.	\$ Not stated.	Not finalised.
5 Lorry Wheels - Central Agricultural Station - Mon Repos.	2,500.00	do.
33 cases of Minor losses of less than \$100.00	1,506.76	
	<u>86,998.57</u>	

MINISTRY OF ENERGY AND NATURAL RESOURCES

Loss of 2 sets of kitchen equipment.	138.10	Items to the value of \$39.50 haven't been recovered.
Loss of one 2 H.P. electric motor for Air Compressor.	300.00	Not yet settled.
Loss of long wheel base Land Rover No. PV 909.	5,500.00	do.
Loss of one carburettor and one complete wheel from vehicle No. PZ 9279 and PAA 2088 respectively.	450.00	do.
Deficiency in store at Department Stores, Kingston.	918.00	do.
	<u>7,306.10</u>	

MINISTRY OF REGIONAL DEVELOPMENT

Simple larceny of 45 gallons of gasoline at the Regional Admin. Office, Bartica.	174.83	Not yet settled.
Alleged larceny of one motor starter and one speedometer from C.F.U. Compound.	380.00	do.
Break and enter and larceny at Paradise Office and loss of one Electric Desk Fan.	175.00	Written off.
Simple larceny committed on the Craft Production and Design centre, Sophia of one Flush Tank.	400.00	Not yet settled.
Theft of clothing at Co-op Garment Training Centre.	12,139.51	do.
	<u>13,269.34</u>	

APPENDIX 'A' (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (WORKS)		
	\$	
Loss of six foam mattresses – Supply Division.	*240.00	Not finalised.
Loss of forty-three roller bearings and one radiator bracket.	3,900.63	do.
Loss of one (12) volt starter armature.	212.64	do.
Loss of welding hose etc.	658.00	do.
Loss of two jacks from officer's residence at Plaisance.	390.00	do.
Loss of one starter No. 26349 E-1175.	600.00	do.
Loss of 16 Lug Nuts; 2 Lock Nuts; 1 Lock Nut from GAA 2270.	112.40	Matter closed.
Loss of one complete wheel (right rear) from vehicle No. GAA 8400 at Stone Shed Compound, Triumph, E.C.D.	1,249.00	Not finalised.
Loss of one electric fan from Land Rover PAA 3102.	150.00	do.
Loss of one-ten gallon capacity fuel tank from Chinese Jeep PBB 2668.	150.00	Matter closed.
Loss of one compressor (air) from Bedford Truck GAA 5276.	1,000.00	do.
Larceny committed at Crane.	2,020.00	Not finalised.
Alleged break and enter and larceny committed.	402.28	Matter closed.
Loss of wheels with tyre from vehicles GAA 8307, GAA 8321 and GAA 7998 in Crane Compound.	5,000.00	Not finalised.
Loss of one toilet bowl and fittings, one cistern and 2 lavatory basins.	434.90	Not finalised.
Loss of one electric wall clock.	335.00	do.
Loss of tools from tool box in Crane Compound.	103.14	do.
Larceny of motor vehicle parts at Crane W.C.D.	30,860.00	do.
Loss of one 6ft. heavy duty clamp from structure No. 8 Crane Deviation.	265.00	Matter closed.
Stock deficiency at MWT(W) Store, Suddie, Essequibo Coast.	578.99	do.
Loss of one 825 x 20 tyre and wheel assembly from lorry GZ 9264.	400.00	do.
Alleged simple larceny of starter and generator.	434.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
\$		
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
Loss of one fuel Injection Pump from WT/66.	1,200.00	Not finalised.
Loss of six (6) complete wheels etc.	3,929.82	do.
Loss of one electronic desk calculator, Quantity Surveying Section.	1,845.00	do.
Loss of one electric fan 12V.	300.00	do.
Loss of one electric motor from soils laboratory.	500.00	do.
Loss of one pedestal fan from the soils laboratory.	700.00	do.
Loss of 5 shovels and 3 forks at Parika.	250.00	do.
Loss of one hydraulic jack with handle from Central Workshop.	100.00	do.
Loss of one motor vehicle battery.	Not stated.	do.
Loss of motor vehicle battery.	Not stated.	do.
Loss of one Zenith Carburettor from PAA 5990.	350.00	do.
Loss of 120 sacks of cement from Buildings Division.	780.00	do.
Break and enter and larceny of articles.	131.06	Matter closed.
Loss of parts from Goodwin Barsley Cold Mix Machine.	1,097.00	Not finalised.
Loss of 2 complete wheels.	1,249.00	do.
Loss of one 'Bedford Crankshaft' and starter from Rebuild Workshop Store, Ruimveldt.	1,675.43	do.
Loss of one 20V Transformer.	500.00	do.
Loss of wheels (complete) from caravan at Vryman's Erven.	1,029.00	do.
Loss of one McCulloch Power Saw Serial No. 13 - 14126 Model No. EL 550.	1,700.00	do.
Loss of stores - Mental Hospital Complex Sub-Store - New Amsterdam.	340.79	do.
Loss of (2) complete wheels and one tyre from Bedford Pick-Up GAA 4772.	500.00	Matter closed.
Simple larceny of one A/C motor.	500.00	Not finalised.
Loss of one Bedford Windscreen from GAA 795.	700.00	do.
Loss of articles from Central Workshop.	216.00	do.

APPENDIX A (Cont'd).

Description	Amount	Remarks
\$		
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
Loss of one axle, one hub and a brake drum from parked vehicle GAA 8663 - Central Workshop, Kingston.	500.00	Not finalised.
Loss of one battery tester - Central Workshop, Kingston.	100.00	do.
Loss of padlocks.	1,899.23	do.
Loss of one complete wheel with one 900 x 20 tyre and one 900 x 20 tube fitted on lorry GBB 1319.	1,000.00	do.
Simple larceny committed on the MWT of Garden Tools.	425.00	do.
Loss of one Bedford Crankshaft from Rebuild Workshop.	825.93	do.
Loss of articles from Central Workshop.	500.00	do.
Loss of tools and tarpaulin from Manari Bridge - Lethem.	465.60	Matter finalised.
Loss of items from Kingston Carpentry Workshop.	219.00	Not finalised.
Loss of articles from Canje Berbice.	2,001.01	do.
Loss of articles from Apartment at Clonbrook, E.C.D.	181.00	Matter finalised.
Alleged larceny of two fuel injector pumps, one motor starter and one fuel lift pump at Crane, W.C.D.	7,150.00	Not finalised.
Loss of two tarpaulins from Guyanettas Pavilion.	2,000.00	Not finalised.
Loss of one Lucas starter and one Lucas Fuel Injection Pump from Rebuild Workshop, Ruimveldt.	5,000.00	do.
Loss of one fuel pump from Rebuild Workshop.	3,000.00	do.
Larceny of one (1) electric fan at Crane, W.C.D.	500.00	do.
Loss of (1) 110V Electric Hot Plate from Roads Division.	200.00	do.
Loss of Survey Equipment in Abary River.	2,000.00	Matter closed.
Loss of one I.B.M. Royal Electric Typewriter.	Not stated.	Not finalised.
Loss of one Camshaft from PBB 599 - HRD.	502.10	do.
Loss of one electric fan from Roads Division.	400.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
\$		
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
Simple larceny of one McCulloch Power Saw at UMRP.	2,000.00	Not finalised.
Loss of one radio cassette recorder (Auto) from Rebuild Workshop.	750.00	do.
Loss of two Crown gears and Pinion.	3,024.00	do.
Stock deficiency – Senior Superintendent of Buildings Store.	690.29	Matter closed.
Stock deficiency Stores at Triumph, E.C.D.	1,988.00	do.
Loss of one 110/220 volts Electric Transformer.	140.00	Not finalised.
Loss of one R.H. Axle Shaft from GAA 5274, one Air compressor and one Radiator from GAA 5278.	3,200.00	do.
Loss of one Super McCulloch Power Saw from HRD.	2,000.00	do.
Loss of one Smiths Cutting Torch at W.D.R.P.	220.00	Matter closed.
Alleged loss of one Lucas 12V Bedford Starter from Rebuild Workshop, Spares Store, Ruinveldt.	822.50	Not yet finalised.
Loss of one electric desk fan from Triumph Office.	600.00	do.
Loss of one complete rear wheel from GBB 616.	350.00	do.
Loss of one Outboard Motor cover.	100.00	Matter closed.
Loss of one clutch for Bitumen Plant.	100.00	Not finalised.
Loss of one cutting Torch Head from Teperu Quarry.	105.00	do.
Loss of one Stevens Type F Water Level Recorder at Cane Grove, E.C.D.	988.00	do.
Loss of parts from vehicle GAA 5280 in Crane Compound.	13,500.00	do.
Loss of parts from vehicle GAA 5273 in Crane Compound.	5,310.00	do.
Loss of parts from vehicle GZ 7231 from Crane Compound.	3,600.00	do.
Loss of one Dump pump, one Servo Assy, One Brake Master etc. from GAA 5278 at Crane, W.C.D.	3,800.00	do.
Loss of one Servo Assy, one Brake Master Cylinder etc. from GAA 5274 at Crane.	2,800.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
Loss of four 6 volts batteries from Ashak Leyland Truck GAA 9764, GT 1031.	550.00	do.
Loss of one 12V Exide battery from PBB 2668 at Crane Compound, W.C.D.	150.00	Not finalised.
Loss of one complete wheel from PBB 2569.	350.00	Matter closed.
Alleged larceny committed of one Synkno fan at Crane, W.C.D.	180.00	Not finalised.
Loss of one complete cistern at Paradise.	384.00	Matter closed.
Loss of one Tirtor at forty miles Mabura.	575.00	Not finalised.
Loss of articles at Blenheim, Leguan.	124.00	do.
Loss of 24 empty aerated and beer bottles, 16 empty liquor bottles and one empty carton.	113.80	Matter closed.
Loss of tools.	145.58	Not finalised.
Loss of one electric motor from Soils Materials and Research.	400.00	Matter closed.
Loss of hynac alternator and grease gun from Suddie, Essequibo.	260.00	Not finalised.
Loss of one 12V starter for GAA 7898.	Not stated.	do.
Loss of one low level toilet suite complete at Caravan, N/A - Buildings.	120.00	do.
Loss of one cylinder head complete with pistons from Garden of Eden.	3,707.84	do.
Stock verification - MWT(W) G.E.I. Division, Kingston, G/town.	171.26	Matter closed.
Loss of one alternator and one grease gun at Better Success.	910.00	Not finalised.
Stock deficiency - MWT(W) Store - Suddie, Essequibo Coast.	142.50	Matter closed.
Simple larceny of 8 Land Rover valves.	480.00	Not finalised.
Loss of one fuel lift pump.	800.00	do.
Loss of tools Rebuild Workshop, Ruinveldt.	238.00	do.
Loss of articles from Apartment at Clonbrook, E.C.D.	172.00	do.
Loss of one filled acetylene cylinder No. 8792 from lorry GAA 5072 en route to Anna Regina.	274.78	do.
Loss of one 4-burner gas stove and one 20 lbs. gas cylinder from aboard "Seamong" at Vreed-en-hoop.	350.00	do.
57 cases of Minor losses of less than \$100.00	6,882.44	
	<u>156,517.94</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
S		
MINISTRY OF WORKS AND TRANSPORT (TRANSPORT)		
Loss of 24 empty aerated and beer bottles 16 empty liquor bottles, 1 empty carton.	113.80	Not finalised.
Loss of one electric Sanding Machine and one electric Drilling Machine.	255.00	do.
	368.80	
MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE		
Break and enter and larceny – Golden Grove Primary School.	300.00	Not yet settled.
Loss of articles – Greenwich Park Primary School.	3,655.00	do.
Simple larceny of one (1) toilet cistern Book Distribution Unit.	190.00	do.
Loss of articles – Helena Primary School.	Not stated.	do.
Larceny of articles – Viola Primary School.	359.50	do.
Larceny of staple machine and exercise books at Crane Government School.	256.00	do.
Larceny of articles – St. Andrew's Primary School.	194.60	do.
Break and enter and larceny – Ascension Lutheran School.	219.14	do.
Break and enter and larceny – Enmore Primary School – Home Economics Department.	697.25	do.
Break and enter and larceny – Queenstown Nursery School.	193.50	do.
Break and enter and larceny – St. Winifred's Primary School.	256.42	do.
Break and enter and larceny – Crane Primary School.	175.45	do.
Break and enter and larceny – One Mile Primary School.	820.45	do.
Larceny of articles – One Mile Primary School.	1,500.00	do.
Larceny of articles – Rama Krishna Primary School.	960.00	do.
18 Minor losses totalling	661.96	
	10,439.27	

APPENDIX A (Cont'd)

Description	Amount	Remarks
\$		
MINISTRY OF HEALTH		
Loss of 1 electric fan, 1 ice flask and 1 key for dispensary.	265.00	Not finalised.
Loss of (2) two electric fans and one (1) alarm clock – P.H.G.	447.00	Written off.
Loss of (1) one electric clock from Medical Records Office.	150.00	do.
Loss of one complete louvre window at Gate Lodge Palms.	150.00	Not finalised.
Break and enter and larceny committed on the storeroom of the Public Hospital, Berbice and loss of articles valued.	321.85	do.
Loss of Cutlery items from Miscellaneous Stores, Georgetown Hospital.	3,284.55	Written off.
Break and enter – Baracara Health Centre and loss of articles.	132.00	Not finalised.
Loss of 4 gas stove burners – Doctors' Flats, Waterloo and Murray Streets.	100.00	do.
Loss of two (2) spray cans from Mosquito Eradication Programme.	200.00	Finalised.
Loss of one (1) Hermes Single Carriage Typewriter 4T:12/235.	500.00	Not finalised.
Loss of 24 items from Yellow Fever Service Store Room.	1,989.26	do.
Loss of two (2) desk fans from Public Health Department Fort Carrije.	560.00	do.
Loss of a number of articles from the Sewing Room of Berbice Public Hospital.	1,005.00	Not finalised.
Loss of (2) two occasional tables from Dr's Flat – Georgetown Hospital.	265.00	do.
Loss of (1) Table Model Electric Fan and (1) one Plastic Ice Flask.	310.00	do.
Loss of articles from the C.A.U. (Health).	355.30	Written off.
Loss of cutlery items from the Miscellaneous Stores – P.H.G.	1,076.46	Not finalised.
Loss of one table model gas stove.	250.00	do.
Break and enter M.C.S. Bond Thomas Land.	4,336.28	do.
Loss of miscellaneous items from Government Analyst Stores.	111.46	Written off.
3 cases of Minor losses of less than \$100.00	152.44	
	15,961.60	

APPENDIX A (Cont'd)

Description	Amount	Remarks
5		
CUSTOMS AND EXCISE DEPARTMENT		
Loss of one electric water pump from State Warehouse.	Not determined	Not settled.
Break and enter of State Warehouse.	3,284.75	do.
Break and enter of State Warehouse.	1,382.60	do.
Break and enter of State Warehouse.	Not determined.	do.
Break and enter of State Warehouse.	Not determined.	do.
Break and enter of State Warehouse.	Not determined.	do.
Loss of articles at Boat House.	Not determined.	do.
	<u>4,667.35</u>	

APPENDIX 'A'

Summary of Losses Reported - 1980
(2) Losses of Stores

MINISTRY/DEPARTMENT	AMOUNT
	5
Losses of Stores	
Office of the Prime Minister	65,304.42
Ministry of Home Affairs	4,657.00
Ministry of Agriculture	66,389.95
Ministry of Energy and Natural Resources	700.00
Ministry of Regional Development	1,825.00
Ministry of Housing	1,392.00
Ministry of Works and Transport (Works)	86,744.15
Plant Maintenance and Hire Division	24,563.25

APPENDIX 'A' (Cont'd)

MINISTRY/DEPARTMENT	AMOUNT
	\$
Ministry of Education, Social Development & Culture	51,389.81
Ministry of Health	4,444.09
Customs and Excise Department	1,773.30
	<u>309,182.97</u>

APPENDIX 'A'

(2) Losses of Stores Reported - 1980

Description	Amount	Remarks
OFFICE OF THE PRIME MINISTER		
	\$	
Alleged larceny committed on Essequibo Training School, Onderneeming, Essequibo Coast.	430.00	Not yet settled.
Loss of Sundry Articles.	345.50	do.
Loss of Bulk Ration Reserve Ration.	44,435.72	do.
Loss of Expendable Stores, Petrol, Oil, Lubricant.	19,458.16	do.
Loss of Sundry articles.	363.96	do.
Loss of Stores - Jaguar Battalion Medical Store - Good Hope Rupununi - G.D.F.	216.94	do.
Two (2) Minor losses	54.14	
	<u>68,304.42</u>	

MINISTRY OF HOME AFFAIRS

Loss of one (1) Zenith Carburettor from Water Carrier Reg. No. PBB 2341	400.00	Not yet settled.
Death of two (2) Pigs weighing 225 lbs. and 145 lbs.	252.00	do.
Loss of 179 chickens at Timehri Prisons.	358.00	do.
Loss of 311 chickens at Timehri Prisons.	466.50	do.
Loss of 364 chickens at Timehri Prisons.	546.00	do.
Loss of 469 chickens at Timehri Prisons.	938.00	do.
Loss of 510 chickens at Timehri Prisons.	765.00	do.
Loss of 621 chickens at Timehri Prisons.	931.50	do.
	<u>4,657.00</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE		
S		
38 sacks cement from West Demerara Sea Defence Project	429.40	Finalised.
2-8 frames colony of bees from the Apiary.	600.00	Not finalised.
1 Evinrude Outboard motor 25 H.P. from Tapakuna Irrigation Project.	1,000.00	do.
Carpenter tools from Lands and Surveys Department.	690.74	do.
1-12V Starter, 2 Head Lights, 2-battery head, 1 Galvanised bucket and 1-oil pressure gauge from Hydraulics Division, Leguan.	1,790.00	Not finalised.
1 extension lens from camera from Communications Office.	150.00	do.
1-Ampere-meter from Hydraulics Division, Leguan.	150.00	do.
4 wooden louvre blades and one electric clock.	200.00	Written off.
1-12V generator from Hydraulics Division, Leguan.	100.00	Not finalised.
20 bags fertiliser from Central Agricultural Station, Mon Repos.	651.00	do.
1-Hydraulics Ram at Onverwagt.	500.00	do.
1-Evinrude Outboard motor 35H.P. at Charity Pomeroun.	1,800.00	Written off.
6-gallons paint at New Amsterdam.	240.00	Not finalised.
1-Declader from Veterinary and Livestock Division, Lethem.	300.00	do.
1-Bedford 330 Diesel Gear Box Hydraulics Division, Den Amstel.	4,500.00	do.
72-Louvre glasses - Hydraulics Division, Whim.	432.00	do.
1-12V battery Hydraulics Division, Lusignan.	300.00	do.
18-sacks cement Hydraulics Division, Lusignan.	179.10	do.
1 Radiator - Hydraulics Division, Anna Regina.	1,200.00	do.
1 Tractor alternator Essequibo Sea Defence Project.	569.00	do.
A quantity of steel sheet piling - Hydraulics Division, Den Amstel.	4,100.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE (Cont'd)		
\$		
General articles – Pouteroyen – West Bank Demerara.	136.00	Not finalised.
1-Starter – Tapakuma Irrigation Project.	1,500.00	do.
1-Double bed mattress;		
1-Arborite coffee table;		
1-small bedside table		
3-Velvet covered cushions – Central Agricultural Station, Mon Repos.	175.00	Not finalised.
Deficiencies discovered during stores verification – Leguan.	435.80	do.
1 alternator – Anna Regina.	568.48	do.
1 alternator – Tapakuma Irrigation Project.	500.00	do.
1-spare wheel – Lands and Surveys Department.	238.68	do.
Extension and Education Division, New Amsterdam.	Not stated.	do.
Deficiencies discovered during stock verification – Essequibo Sea Defence Project.	245.30	do.
2-Table model fans Fisheries Division.	500.00	do.
1-calculator.	1,400.00	do.
525-budded orange plants.	367.50	do.
900 lbs. black eye peas		
3,050lbs. black eye peas.	4,641.91	do.
Larceny Bagotville W.B.D.	4,221.40	do.
Loss of stores at Kuru Kururu, Soesdyke Linden Land Development Project.	6,646.96	do.
Simple larceny of one alternator and one starter – Anna Regina.	3,036.76	do.
Loss of 1,976 lbs black eye beans.	927.34	do.
Loss of Chemical C.A.S.	740.34	do.
Larceny committed on Ministry of Agriculture – Leguan	1,910.00	do.
One Evinrude Outboard Motor from Tapakuma Irrigation Project.	5,000.00	do.
One grass cutting machine and one Honda Power Plant – Fisheries Division, Botanic Gardens.	3,500.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
5		
MINISTRY OF AGRICULTURE (Cont'd)		
29½ pints monocrotophos Mibikuri, Black Bush Polder.	567.88	Written off.
Tools — Hydraulics Division, Benab.	2,000.00	Not finalised.
45 gals. dieselene — Buxton Pump Station.	Not stated.	do.
Several items — Soesdyke/Linden Land Development Project.	6,646.94	do.
13 cases of Minor losses of less than \$100.00	602.42	
	<u>66,389.95</u>	

MINISTRY OF ENERGY AND NATURAL RESOURCES

Loss of one Hub Cap from vehicle PAA 6714.	100.00	Amount deducted from Officer's salary.
Loss of one Nylon Tarpaulin 21' x 27'.	600.00	Not yet settled.
	<u>700.00</u>	

MINISTRY OF REGIONAL DEVELOPMENT

Loss of Ballahoo "Kuyali".	400.00	Not yet settled.
Loss of items at Co-op Officers Home at Blue Berry Hill.	625.00	do.
Loss of boat "Hoyeh" attached to the District Admin. Office, Christianburg.	800.00	Not yet settled.
	<u>1,825.00</u>	

MINISTRY OF HOUSING

Fraud	1,392.00	Not finalised.
	<u>1,392.00</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
S		
MINISTRY OF WORKS AND TRANSPORT (WORKS)		
Loss of one (1) Tool Kit No. 854220 at the Loam Pit, Timehri.	5,811.44	Not finalised.
Loss of three mattresses from a Government Building, Suddie.	445.00	do.
Loss of 4 Outboard Motors and eight spanners from Hydromet Division.	5,518.00	do.
Loss of three (3) 12V starters from the Rebuild Workshop, Ruinveldt.	4,500.00	do.
Loss of one 25H.P. Johnson Outboard Engine from Surveys Division.	4,542.00	do.
Loss of 2 axels from Bedford Bitumen Tanker GAA 3707.	1,500.00	do.
Loss of one (1) pair regulator, one (1) cutting torch and one (1) length arc welding cable from Central Workshop.	628.79	do.
Loss of one 20 H.P. Evinrude Engine O.M. 259 C81178.	1,500.00	do.
Loss of three wheels etc. from GAA 5294 at Crane, West Bank Demerara.	2,000.00	do.
Loss of one battery charger at Timehri.	975.83	do.
Loss of tools from IIRD tool kit.	295.75	Matter closed.
Loss of two (2) twelve voltage batteries - 21 plate Exide.	Not stated.	Not finalised.
Loss of 13 Remoulded tyres and 2 sizes 13 rims from HRD.	820.00	do.
Loss of Arborite, toilet bowls, etc., from Workshop.	1,214.00	do.
Loss of a quantity of welding equipment at Capoey Workshop.	891.55	do.
Loss of Stihl Power Saw No. 5809643 from Hinterland Roads Division.	2,695.95	Not yet finalised.
Loss of electrical fittings, toilet bowl and cistern from Canje.	2,831.00	do.
Loss of one (1) fuel pump from tractor No. 11157 at Timehri.	1,000.00	do.
Loss of tools from Canje, Berbice.	1,425.00	do.
Loss of tyre from Tapir No. GBB 606 - HRD.	270.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
S		
Loss of 231 gallons of Dieselene.	845.46	Matter closed.
Loss of one (1) spare wheel from Jeep PAA 8497, Maintenance Division.	350.00	do.
Loss of one Tripod and Theodolite from Surveys Division, Burma.	2,500.00	Not yet settled.
Loss of one Thermograph from the Mabaruma Meteorological Station N.W. Region.	Not stated.	do.
Loss of Louvre frames, louvre blades and transome window from Buildings, Linden.	812.00	do.
Loss of one (1) three ton hydraulic Jack from Guybridge.	Not stated.	do.
Break and enter at Timehri Office and loss of stores and other articles.	14,801.44	do.
Loss of articles from M.W.T., Linden.	1,098.34	do.
Loss of battery for Acker Drill, Soils, Materials and Research Section.	127.00	do.
Loss of one (1) Ice flask from Surveys Division.	150.00	do.
Loss of eight (8) pairs of Transome windows from Adventure Police Station.	224.00	do.
Loss of articles from East Berbice.	1,286.03	do.
Simple larceny of articles at 16 miles Rockstone.	3,350.00	Matter closed.
Board of Survey on Stores — Rebuild Workshop.	121.54	do.
Alleged break and enter and larceny committed on the M.W.T. at Anna Regina, Essequibo.	495.00	Not yet settled.
Loss of one ten-ton Hydraulic Jack.	350.00	do.
Loss of two (2) Mile master from Surveys Division.	300.00	do.
Loss of one electric saw and plough plane from Guybridge.	443.62	do.
Loss of stores from M.W.T.(W) Stores, Carje, Berbice.	771.89	Not finalised.
Loss of one (1) main electrical switch assembly and fuse box assembly, Crane Office, Ministry of Works and Transport (W).	300.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
	\$	
Loss of one (1) De Luxe electric fan.	300.00	Not finalised.
Loss of stores from Guybridge – Ministry of Works.	360.00	Matter closed.
Loss of Materials Investigation Equipment from Soils, Materials and Research Section, Roads Division.	205.00	Not finalised.
Loss of one (1) Victory Super 16" desk fan from Training Division.	598.00	do.
Alleged break and enter and larceny committed on the Ministry of Works and Transport of articles.	445.00	do.
Loss of two Power Saws from Roads Division.	1,000.00	do.
Stock verification – Ministry of Works and Transport (W) – Store Suddie, Essequibo Coast.	142.50	do.
Stock verification – MWT(W) Store, Timehri.	9,656.76	do.
Loss of two (2) wheels from Chevrolet Pick-up.	Not stated.	do.
Loss of one (1) wall clock from Quarries Division, Kingston.	300.00	do.
Stock verification – Ministry of Works – Store – Vreed-en-Hoop, West Demerara.	179.91	Written off.
Loss of two (2) galvanised buckets, one lantern, one (1) stove (oil) and one (1) aluminium pot at Hydraulics Division, Whim, Corentyne.	159.20	Not finalised.
Loss of one pocket calculator from Roads Division.	Not stated.	do.
Simple larceny committed on the M.W.T.(W) Timehri, of articles stolen.	1,668.00	Not finalised.
Alleged simple larceny committed on the Ministry of Works and Transport, Western Hogg Island of a Prematic Compass.	800.00	do.
Loss of one (1) unserviceable Land Rover Engine at 16 miles Rockstone, Ministry of Works.	3,000.00	do.
Loss of articles from Guybridge.	290.70	do.
Loss of one (1) desk fan from Training Division.	Not stated.	do.
16 cases of Minor loss of less than \$100.00	469.99	
	<u>86,744.15</u>	

APPENDIX A (Cont'd)

Date	Description	Amount	Remarks
PLANT MAINTENANCE AND HIRE DIVISION			
\$			
	Loss of one (1) small ½" Drive Torque Wrench at Central Workshop, Kingston.	100.00	Not finalised.
	Loss of a tool kit and other tools from the Plant Maintenance and Hire Division, Mechanical Workshop, Botanical Gardens.	443.74	do.
	Loss of one (1) cutting torch No. SC 509 from PM & HD Crane.	240.93	do.
	Loss of two (2) complete wheels from lorry No. GAA 3104, two complete wheels from GAA 2994 and one (1) complete wheel from Land Rover PAA 3269 at Crane Mechanical Workshop, West Demerara.	Not Stated.	Not finalised.
	Loss of one hydraulic pump from lorry GAA 9213 from Rebuild Workshop, Ruinveldt.	1,200.00	do.
	Loss of articles from Rebuild Workshop.	1,825.58	do.
	Simple larceny of one tool kit from Capoey Workshop, Essequibo Coast.	2,100.00	do.
	Simple larceny of one tractor generator from Capoey Workshop.	500.00	do.
	Loss of one (1) welding shank from the Rebuild Workshop.	120.00	do.
	Loss of amplifier from Rebuild Workshop.	840.00	do.
	Loss of six (6) Bedford starters from Rebuild Workshop.	4,935.00	do.
	Loss of one (1) radiator from Land Rover No. PAA 2783.	280.00	do.
	Loss of one (1) 12V – 21 Plate battery from IFA Lorry GAA 8912.	250.00	do.
	Loss of one spare wheel, jack lug spanner and damage to glass on left door of state car PBB 2569.	580.00	do.
	Loss of one engine and transmission from Colt Van 8672 at Central Workshop, Kingston, Georgetown.	9,000.00	do.
	Loss of two (2) complete head lamps, two (2) complete tail lamps from lorry GAA 4359 and one (1) bulb and two (2) trafficator lens from lorry GZ 9990 at Rebuild Workshop.	120.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
PLANT MAINTENANCE & HIRE DIVISION (Cont'd)		
	\$	
Loss of seven (7) pistons complete with connecting rods at Garden of Eden Workshop.	2,000.00	Not finalised.
Loss of two (2) boosters from lorries GAA 4658 and GAA 4656.	Not stated.	do.
1 case of Minor loss of less than \$100.00	28.00	
	<u>24,563.25</u>	

MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE

Break and enter and larceny – La Reiraite Primary School.	154.65	Not yet settled.
Break and enter and larceny – Christianburg Primary School.	1,184.33	do.
Break and enter and larceny – Arthurville Primary School.	444.80	do.
Larceny of articles – Pine Street Nursery School.	195.00	do.
Break and enter and larceny – Cove and John Secondary School.	102.88	do.
Break and enter and larceny – Nismes Government School.	159.95	do.
Break and enter and larceny – Messiah Primary School.	771.44	do.
Break and enter and larceny – Ministry of Education Bond.	3,060.00	do.
Break and enter and larceny – Wales Community High School.	746.85	do.
Break and enter and larceny – Hague Back Government School.	360.00	do.
Break and enter and larceny – St. Thomas More Primary School.	1,037.52	do.
Larceny of articles – Saraswat Primary School.	2,000.00	do.
Larceny of one tarpaulin Ministry of Education – Head Office.	1,138.62	do.
Break and enter and larceny – Suddie Primary School.	Not stated.	do.
Larceny of articles – Sisters Nursery School.	182.00	do.
Larceny of articles – La Venture Primary School.	420.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MIN. OF EDUCATION, SOCIAL DEV. & CULTURE (Cont'd)		
Break and enter and larceny – Kitty Community High School.	\$ 114.70	Not yet settled.
Loss of articles – Rosignol Primary School.	549.16	do.
Loss of articles – Victoria Primary School.	218.95	do.
Loss of articles – No. 56 Primary School.	272.40	do.
Loss of articles – Tutorial High School.	707.40	do.
Break and enter and larceny – Ministry of Education Bond.	260.00	do.
Loss of fans and wall clock – Ministry of Education Head Office.	1,230.00	do.
Break and enter and larceny – I.S.T.T.P. Linden.	420.00	do.
Break and enter and larceny – Bedford Methodist School.	1,205.04	do.
Break and enter and larceny – Golden Grove Primary School.	171.00	do.
Break and enter and larceny – St. Theresa's Primary School.	3,593.23	do.
Break and enter and larceny – Wales C.H. School.	1,834.60	do.
Break and enter and larceny – St. Pius Primary School.	978.00	do.
Break and enter and larceny – Windsor Forest Primary School.	909.80	do.
Break and enter and larceny – St. Aloysius Primary School.	405.00	do.
Break and enter and larceny – Sheet Anchor Primary School.	230.15	do.
Simple larceny of articles – Port Kaituma C.II. School.	176.00	do.
Break and enter and larceny – Brickdam Secondary School.	247.64	do.
Break and enter and larceny – Rose Hall Primary School.	422.65	do.
Break and enter and larceny – Trinity Primary School.	228.50	do.
Break and enter and larceny – Enmore Primary School.	1,011.00	do.
Break and enter and larceny – Suddie Primary School.	205.77	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE (Cont'd)		
	\$	
Break and enter and larceny – Ann's Grove Industrial Arts Centre.	2,000.00	Not yet finalised.
Loss of articles – Blairmonte Primary School.	6,380.72	do.
Larceny of one Cassette Recorder – Research Unit Ministry of Education.	400.00	do.
Loss of articles – Audio Visual Unit Ministry of Education.	160.00	do.
Loss of articles – St. Angela's Primary School.	922.50	do.
Break and enter and larceny – Affiance Nursery School.	739.10	do.
Break and enter and larceny – Teacher's Personnel Division.	1,960.00	do.
Loss of one wall clock – Helena Primary School.	125.00	do.
Break and enter and larceny – Test Development Unit.	4,981.10	do.
Loss of zinc sheets – Bagotville Primary School.	1,040.00	do.
Loss of zinc sheets – Bagotville Primary School.	600.00	do.
Loss of one guard light fixtures – St. Pius Primary School.	Not stated.	do.
Larceny of articles – Lilian Dewar College of Education.	1,432.40	do.
Larceny of articles – School Feeding Division – Ministry of Education.	964.58	do.
Loss of articles – McKenzie Primary School.	1,629.57	do.
Break and enter and larceny – Anna Regina Primary School.	271.50	do.
6 Minor losses.	433.31	
	<u>51,389.81</u>	

MINISTRY OF HEALTH

Loss of 3-45 gal. drums of gasoline from M.C.S. Bond – Thomas Lands.	673.89	Not finalised.
Loss of one (1) transformer (110–240V) from Mahaica Hospital.	125.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF HEALTH (Cont'd)		
	\$	
Loss of one 12V battery and one (1) Water pitcher from Charity Hospital.	280.00	Not finalised.
Loss of one (1) Electric fan from Social Disease Clinic.	300.00	do.
Loss of five (5) forceps from Dental Auxiliary School.	655.80	do.
Simple larceny of 1 toilet bowl fittings and one enamel sink from Best Hospital.	514.00	do.
Loss of one compressor motor from Leonard Refrigerator at the Ministry of Health.	300.00	do.
Checking of Inventories at the Mahaica Hospital – Loss.	554.80	do.
Stock deficiency at the Clothing Store – N.A. Hospital.	328.00	do.
Loss of nine (9) pieces of tools from Polio Rehabilitation Workshop.	483.50	do.
5 cases of Minor loss of less than \$100.00	229.10	
	<u>4,444.09</u>	

CUSTOMS AND EXCISE DEPARTMENT

Break and enter of state warehouse.	Not stated	Not settled.
“ “ “ “ “ “	1,673.30	do.
“ “ “ “ “ “	Not stated.	do.
“ “ “ “ “ “	do.	do.
“ “ “ “ “ “	do.	do.
Loss of one case screws at state warehouse.	100.00	do.
	<u>1,773.30</u>	

APPENDIX 'A'

Summary of Accidents reported – 1978

(3) ACCIDENTS

MINISTRY/DEPARTMENT	AMOUNT
	\$
Accidents	
Office of the Prime Minister	22,952.90
Ministry of Foreign Affairs	8,005.23
Ministry of Information	1,380.37
Ministry of Home Affairs	64,808.99
Ministry of Agriculture	11,109.26
Ministry of Energy and Natural Resources	1,655.00
Ministry of Regional Development	5,385.49
Ministry of Housing	800.00
Ministry of Works and Transport (Works)	137,382.83
Ministry of Works and Transport (Transport)	7,054.55
Ministry of Health	44,955.03
	<u>295,489.65</u>

LIST OF ACCOUNTS REPORTED – 1978

Description	Amount	Remarks
OFFICE OF THE PRIME MINISTER		
Accident involving Mini Bus PAA 9301 and Motor Lorry No. GAA 8804.	Not stated.	Not yet settled.
Fatal accident involving Lorry No. GBB 2251 and Pedestrian.	do.	do.
Accident involving Truck No. GAA 9769 and Motor cycle CA 8354	do.	Settled.
Accident involving Lorry GAA 9467 and Car HP 812.	do.	Not yet settled.
Accident involving GDF vehicle PAA 5953 and civilian vehicle PAA 9932.	do.	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
OFFICE OF THE PRIME MINISTER		
	\$	
Accident involving Toyota Land Cruiser PBB 1220 and Motor Cars PAA 2954 and PAA 760.	Not stated.	Not yet settled.
Accident involving Lorries GBB 2977 and GV 8.	21,254.50	do.
Accident involving Land Rover PZ 5222 and a cow.	1,550.92	do.
2 Minor accidents	147.48	
	<u>22,952.90</u>	

MINISTRY OF FOREIGN AFFAIRS

Accident involving Motor vehicle No. D26 - 002 and a parked Truck in Havana Cuba.	8,005.23	Insurance Company replaced cost of new car.
	<u>8,005.23</u>	

MINISTRY OF INFORMATION

Accident involving PAA 7668 and two cows.	158.50	Owner of cows paid for damages to the vehicle.
Accident involving mini bus PBB 46 and car PBB 2316	662.00	Charged to Public Funds.
Accident involving motor waggon No. PAA 2142 and motor cycle No. CB 4721.	424.87	Matter not settled.
Accident involving Crewbus PBB 405.	Not stated.	Not yet settled.
Accident involving PBB 3935 which resulted in the damaging of the windscreen.	do.	do.
Accident involving motor vehicle PAA 6710 resulting in the damaging of the windscreen.	235.00	Matter closed.
	<u>1,380.37</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS		
	\$	
Accident involving PBB 1709 and Guyana Transport Bus BBB 1525.	122.00	Not yet settled.
Accident involving Land Rover PY 88 and Motor Car H 2050.	281.50	do.
Accident involving Police Motor Colt Van PAA 9131 and Motor Cycle CB 2990.	144.93	Written off.
Accident involving Police Land Rover PAA 2378 and Motor Van GY 860.	517.84	Not yet settled.
Accident involving Police Motor Bus No. PAA 9796 and Prison Land Rover PAA 6420.	20,000.00	Written off.
Accident involving ambulance PBB 1705 and a sheep.	344.00	do.
Accident involving ambulance PBB 3223.	289.00	do.
Accident involving ambulance PBB 1707.	2,417.76	Surcharged.
Accident involving van PAA 9126 and Lorry GM 278.	269.97	Matter closed.
Accident involving Police Motor Land Rover PAA 9003 and a cow.	2,214.40	Not settled.
Accident involving Land Rover PY 88 and Motor Car PBB 1389.	126.50	Written off.
Damage to Water Carrier PBB 2341.	289.20	Not yet settled.
Accident involving Police Motor Car PAA 9889.	1,964.31	Surcharged.
Accident involving Police Motor Bus PAA 9796 and Prison Land Rover PAA 6420.	1,663.32	Not yet settled.
Accident involving Police Motor Cycle CB 2690.	206.00	do.
Accident involving Police Motor Cycle No. CA 4063.	191.87	Matter closed.
Accident involving Police Vehicle PAA 9868 and a sheep.	130.22	Written off.
Accident involving Police Motor Lorry GAA 9965.	349.29	do.
Accident involving Police Land Rover PBB 657 and Motor Car PBB 1264.	102.51	Not yet settled.
Accident involving Police Motor Cycle CB 2685 and a dog.	372.46	do.
Accident involving Ambulance PBB 3223 and Truck GT 619.	4,436.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS (Cont'd)		
\$		
Accident involving Motor Van PAA 9083 and Hire Car H 3524 and PZ 2791.	2,418.95	Not yet settled
Accident involving Police Motor Cycle CA 9216 with a pedestrian.	105.00	Written off.
Accident involving Police Motor Bus PAA 9795 and Motor Cycle CB 2401.	115.66	Matter closed.
Accident involving Ambulance PAA 4279.	100.00	Not yet settled.
Accident involving Land Rover PY 88.	1,812.00	do.
Accident involving Police Motor Cycle CB 2704.	210.05	do.
Accident involving Motor Jeep No. PAA 9871.	876.41	do.
Accident involving Ambulance PAA 5586 and Hire Car H 4094.	286.00	Matter closed.
Accident involving Police Motor Car No. PBB 653 and Hire Car H 2436.	499.95	Not yet settled.
Accident involving Tender PBB 3051 and British Airways Ground Service Vehicle.	100.00	do.
Accident involving Police Motor Colt PAA 7467.	600.30	do.
Accident involving Police Motor Colt No. PAA 9868.	138.15	do.
Accident involving Police Motor Car PAA 9719 and Motor Car PBB 3847.	203.35	do.
Accident involving Police Motor Car PAA 4936 and Hire Car HJ 807.	680.40	do.
Accident involving Police Motor Car PAA 9178.	116.26	Written off.
Accident involving Police Motor Car No. PAA 9175.	544.43	Not yet settled.
Accident involving Police Colt Van No. PAA 9868.	262.45	do.
Accident involving Police Motor Car PAA 5742 and Hire Car H 3420.	145.31	Matter closed.
Accident involving Police Motor Car PAA 9796 and Motor Car PAA 2071.	220.81	Not yet settled.
Accident involving Police Motor Cycle CB 4057.	112.83	do.
Accident involving Police Motor Car No. PAA 9179.	228.40	Charged against Public Funds.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS (Cont'd)		
	\$	
Accident involving Police Motor Car No. PAA 2698.	107.10	Not yet settled.
Accident involving Police Motor Car No. PAA 5803.	714.91	do.
Accident involving Police Motor Car PAA 5741.	194.10	do.
Accident involving Police Colt Van PAA 9083.	128.12	do.
Accident involving Police Motor Cycle No. CB 3219.	1,331.29	do.
Accident involving PBB 2910.	255.00	do.
Accident involving Police Motor Car No. PAA 2698.	6,756.62	do.
Accident involving Motor Car PAA 4057.	122.70	do.
Accident involving Police Motor Car No. PAA 9860.	202.14	do.
Accident involving Police Motor Car No. 9872.	2,379.88	do.
Accident involving Police Motor Car PAA 9792 with an unidentified Motor Car and Police Motor Cycle C 9215.	118.78	Matter closed.
Accident involving Prison Colt Coach PBB 2690.	722.15	Not yet settled.
Accident involving Police Motor Car No. PAA 4050.	3,532.09	do.
Accident involving Police Motor Cycle CB 3221.	138.38	Matter closed.
Accident involving Police Land Rover PBB 657 and Motor Cycle CB 396.	118.35	Not yet settled.
Accident involving Ambulance PAA 5134.	100.00	do.
Accident involving Police Motor Cycle No. CA 9216.	296.95	Not yet settled.
Accident involving Police Motor Jeep No. PAA 9851 and a Cow.	1,205.64	Matter closed.
Accident involving Motor Car No. PAA 9176.	175.00	Not yet settled.
	<u>64,808.99</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE		
\$		
Accident involving lorry GAA 5501 with trailer attached and lorry GP 734 – Hydraulics Division.	1,500.00	Not finalised.
Accident involving Land Rover PZ 5332 and Land Rover PO 128 – CAS Mon Repos.	231.16	do.
Accident involving Land Rover PAA 7063 and Motor Cycle CB 1213 – CAS Mon Repos.	Not stated.	Matter closed.
Accident involving German Truck GBB 1598 of CAS Mon Repos.	800.00	Not finalised.
Accident involving Land Rover PBB 128 of CAS Mon Repos and car H 3540.	445.01	do.
Accident involving Hymac 1056 'A' at Onverwagt.	174.27	Finalised.
Accident involving lorry GAA 9489 of Vet and Livestock Division.	6,300.00	Not finalised.
Accident involving Land Rover PAA 1558 and Lorry No. GK 59 – Hydraulics Division, Whim.	150.00	Matter closed.
Accident involving lorry GBB 1598 and a cow of CAS Mon Repos.	250.00	Finalised.
Damage by fire involving Tractor No. 709 of the Curators Division, Botanic Gardens.	550.00	Not finalised.
Accident involving Leyland Tractor No. 9937.	228.72	do.
Accident involving Land Rover PBB 3997 of the TIP, Anna Regina, Essequibo.	Not stated.	Finalised.
Damage to Land Rover PAA 6182 of CAS Mon Repos.	221.80	do.
30 cases of Minor accidents of less than \$100.00	258.30	
	<u>11,109.26</u>	
MINISTRY OF ENERGY AND NATURAL RESOURCES		
Accident involving Land Rover PZ 9279.	1,655.00	Matter not settled.
	<u>1,655.00</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
§		
MINISTRY OF REGIONAL DEVELOPMENT		
Accident involving a van and a bus No. 9619.	200.00	Not yet settled.
Accident involving boat on route to Makouria.	655.00	do.
Accident involving Mini Bus No. BAA 9624 and Tata Bus No. BBB 1453.	4,259.54	do.
Accident involving bus No. BAA 9621 and motor car No. PAA 432.	125.00	\$90.00 recovered.
7 Minor accidents.	145.95	
	<u>5,385.49</u>	
MINISTRY OF HOUSING		
Accident involving Land Rover PAA 3822 and truck BAA 4457.	800.00	Finalised.
	<u>800.00</u>	
MINISTRY OF WORKS AND TRANSPORT (WORKS)		
Accident involving German Lorry GAA 7134 at Suribana, Interior.	2,025.00	Matter closed.
Accident involving GAA 8003 and a male passenger.	2,000.00	Not yet finalised.
Accident involving Motor Lorry GBB 1228 and a cow on La Re traite Road.	202.32	Matter closed.
Damage to Kenneth 'B' Uniflate engine.	500.00	Matter finalised.
Accident involving PAA 8498 on V/Hoop Public Road.	1,889.22	Not finalised.
Accident involving Chinese Jeep PAA 5228 and G.T.L. bus at Saffon Street.	250.00	do.
Accident involving UMRP Cat. Front End Loader 966C TR 236 at Kurupung.	180.70	do.
Accident involving Tapir van GAA 8666 resulting in broken windscreen.	108.22	Matter closed.
Accident involving Land Rover PAA 3822 and Bus 4454 on McDoom, Public Road, East Bank Demerara.	800.00	Not finalised.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS & TRANSPORT (WORKS) (Cont'd)		
	\$	
Accident involving Land Rover PAA 2336.	10,000.00	Not finalised.
Accident involving GAA 8919 and Land Rover PBB 3179.	125.00	Matter closed.
Accident involving Truck GAA 7329 at Harlem Public Road.	18,000.00	Not finalised.
Accident involving Motor car PAA 6116 and Motor bus BBB 2449.	18,000.00	do.
Accident involving Nobas Dragline DL/100 in Berbice.	150.52	Matter closed.
Accident involving GBB 1096 and GZ 6662.	368.39	do.
Accident involving GAA 9359 and GAA 8112.	158.72	Not finalised.
Accident involving Ford Transit Van GAA 7529 in Berbice.	480.00	do.
Damage to No. 77 Weigh Bridge House.	400.00	Matter closed.
Accident involving Van GBB 1925 and cart No. KK 115 on Water Street.	269.40	do.
Accident involving Colt Van GAA 9123 on Lombard and Hadfield Streets, Georgetown.	180.40	Not finalised.
Accident involving Bitumen Tanker GAA 3708 - BP 40 at Bagotstown, East Bank Demerara.	8,000.00	do.
Accident involving GAA 9580, GT/1296 and GJ 402, Liliendaal, East Coast Demerara.	383.08	Matter closed.
Accident involving PAA 2475.	217.87	do.
Accident involving GAA 8303.	1,600.00	do.
Damage to front windscreen of Front-end Loader on Soesdyke, Linden Highway.	700.00	Not finalised.
Accident involving Guybridge Toll Station and BBB 1792.	399.82	Matter closed.
Accident involving GBB 1229 and Dragline at Parika Outfall.	185.75	do.
Accident involving lorry GBB 1420 on Mabura Road.	153.74	do.
Accident involving Tapir vehicle PAA 597 at Duncan and Middle Sts., Campbellville.	1,437.00	Not finalised.
Accident involving GBB 1420, Land Rover PAA 3536 and Hillman car H 1915.	293.65	Matter finalised.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
	\$	
Damage to tyre of German IFA Lorry GAA 8918.	454.00	Matter closed.
Accident involving German Lorry GBB 328 – GT/1358 on the East Coast Road.	172.00	do.
Accident involving vehicle No. 1103 on the Suddie Public Road.	120.77	Not finalised.
Accident involving cars PAA 1652 and PAA 2856.	456.22	do.
Accident involving Land Rover PAA 9337 – GT 1273.	244.80	Matter closed.
Accident involving Tug WT/9 at Kingston Wharf, Georgetown.	3,600.00	Not finalised.
Accident involving Lorry GAA 4360 at Friendship Public Road.	4,000.00	do.
Accident involving L/R72 8848 and a horse.	1,754.85	do.
Accident involving Lorry GBB 1315 and Bus No. BAA 7454 at Poudroyen Public Road.	20,000.00	Not finalised.
Damage to Lorry No. GBB 1425 at Timehri.	500.00	do.
Accident involving German Tipper GAA 8397 GT/1109.	300.00	Matter closed.
Accident involving I.M.F. German Lorry No. GBB 155.	8,000.00	Not finalised.
Accident involving Lorry No. GAA 7733 and Hire Car HY 227.	120.00	Matter closed.
Accident involving car PAA 6961 – Supply, E.B.D.	125.00	Not finalised.
Accident involving Lorry No. GBB 1420 and motor Bus No. BBB 1513.	333.46	Matter closed.
Damage to windscreen of Tapir GBB 606 on Sheriff Street.	108.00	Not finalised.
Accident involving motor Lorry No. GAA 5276 at Vreod-en-Illoop.	11,274.20	do.
Accident involving Nohas Dragline DL/105 at Bagotville.	500.00	Matter closed.
Accident involving cars PBB 1652 and PAA 2856 at Albert Street and North Road.	240.00	Not finalised.
Accident involving HRD Land Rover PZ 4487 on Mabura Road.	202.79	Matter closed.
Accident involving Pick-up GAA 8889 – GT/1174.	5,000.00	Not finalised.
Accident involving lorry GAA 8042 and car PBB 351 on Kitty Public Road.	464.00	Matter closed.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS & TRANSPORT (WORKS) (Cont'd)		
	\$	
Accident involving motor lorry GM 37 and motor lorry GBB 2201.	425.00	Matter closed.
Accident involving Land Rover PAA 6681 and car No. H 2850.	150.00	Not yet finalised.
Accident involving PAA 2057 Minibus.	2,099.55	do.
Accident involving lorry No. GAA 8316 and car No. PAA 3684.	480.00	Matter closed.
Damage of wall by Forklift commandeered.	150.00	The amount of \$150.00 has been charged to Public Funds.
Accident involving German Shed Truck No. GAA 8924, GT/1190 and car PAA 9813 on Lamaha Street.	445.07	Not yet finalised.
Accident involving Van PZ 8207 and Holden car PZ 4612 at Stone Avenue Campbellville.	940.00	Not finalised.
Accident involving lorry GBB 4071 and tractor/trailer 7980/8348.	382.00	do.
Accident involving PAA 9334 and PBB 2434 at Middle and East Streets, Georgetown.	524.74	Matter closed.
Accident involving Bitumen Kettle No. 8348 and lorry GBB 4071 at Garden of Eden.	382.00	do.
Accident involving GBB 1239 and car PX 254.	138.69	Not finalised.
Accident involving Land Rover PAA 7648 at Crane Compound.	650.00	Matter closed.
Accident involving lorries GAA 8298 and GBB 1431.	150.00	Matter closed.
Damage to IFA Lorry GBB 1096, GT 1407 in West Demerara Compound.	368.39	Not yet finalised.
Accident involving IFA Lorry GAA 8401 at Canje.	186.00	Matter finalised.
Damage to Tractor No. 7977.	125.17	Not finalised.
Accident involving Van GO 745 and Bus BAA 9619.	200.00	do.
Accident involving lorry GZ 9261 and Bus No. BAA 7042.	217.00	do.
190 cases of Minor accidents of less than \$100.00	1,940.37	
	<u>137,382.83</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (TRANSPORT)		
	\$	
Accident involving Pick-up Van No. GAA 8789 and Waggon No. PAA 1920.	4,945.00	Not finalised.
Accident between PAA 2057 and Mini bus belonging to Civil Aviation Department.	2,099.55	
1 case of Minor accident of less than \$100.00	10.00	
	<u>7,054.55</u>	
MINISTRY OF HEALTH		
Accident involving Ambulance PBB 2512 and Land Rover PAA 9047.	350.00	Not finalised.
Accident involving Datsun Waggon PAA 9577 which turned turtle on Regent Street.	4,429.00	do.
Accident involving Land Rover PAA 3875 on trail to St. Francis Mission.	2,500.00	do.
Accident involving Motor vehicle PBB 420 which ran off the road.	14,190.18	do.
Accident involving Van PAA 9098 at the No. 72 Public Road Corentyne.	14,802.56	do.
Accident involving Motor Jeep PBB 419 at Matthews Ridge.	8,500.00	Not yet settled.
Accident involving Mini Bus PBB 2509 and Police Vehicle 4053.	160.00	Matter closed.
1 case of Minor accident of less than \$100.00	23.29	
	<u>44,955.03</u>	

APPENDIX 'A'
 Summary on Accidents Reported – 1979
 (3) ACCIDENTS

MINISTRY/DEPARTMENT	AMOUNT
	\$
Accidents	
Office of the Prime Minister	Not stated.
Ministry of Foreign Affairs	8,007.10
Ministry of Information	3,389.96
Ministry of Home Affairs	24,900.64
Ministry of Agriculture	51,489.60
Ministry of Energy and Natural Resources	15,500.00
Ministry of Regional Development	14,547.21
Ministry of Works and Transport (Works)	175,190.88
Ministry of Health	4,299.00
	<u>297,324.39</u>

APPENDIX 'A'
 (3) List of Accidents Reported – 1979

Description	Amount	Remarks
OFFICE OF THE PRIME MINISTER		
Accident involving motor car PAA 2318 and pedal cyclist.	Not stated.	Settled.
MINISTRY OF FOREIGN AFFAIRS		
Accident involving Mercedes Benz 350 SEL CD 5079 in Brussels.	1,136.67	Not yet settled.
Accident involving Mercedes Benz FB 7607 and motor car NE 3550 in Jamaica.	6,870.43	do.
Accident involving PAA 6941 and HZ 758.	Not stated.	do.
	<u>8,007.10</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF INFORMATION		
	₤	
Accident involving tapir GBB 3936.	165.74	Charged to Public Funds.
Accident involving Land Cruiser PAA 7016.	1,196.25	Not yet settled.
Accident involving motor car PAA 7668 and an unidentified donkey.	1,892.97	do.
Accident involving Land Rover PAA 7769.	Not stated.	do.
Accident involving PAA 7668.	do.	do.
Accident involving Mini bus PBB 46 and vehicle GN 286.	do.	Matter closed.
Accident involving Mini bus PBB 46.	135.00	Not yet settled.
	<u>3,389.96</u>	

MINISTRY OF HOME AFFAIRS

Accident involving Water Tenders Nos. 9 and 13.	519.00	Closed.
Accident involving ambulance PBB 1709 and motor car PZ 220.	402.10	Not yet settled.
Accident involving PBB 1705 and motor cycle No. CB 4739.	109.00	do.
Accident involving Police Motor Mini — Bus PAA 9796 with Hire Car No. H 2467	708.44	do.
Accident involving Fire Water Tender PBB 2341 with a steel gate in the compound of St. Mary's Anglican Church.	155.26	Closed.
Accident involving Water Tender No. 13 and a concrete column in the Fire Service Headquarters Compound.	121.00	Officer surcharged 50%.
Accident involving Ambulance PAA 5586 and Hire Car H 4661.	1,888.00	Not yet settled.
Accident involving Police Motor Car No. PAA 9886 and Car H 5651.	953.75	do.
Accident involving Police Motor Colt No. PAA 9131.	3,227.61	do.
Accident involving Police Motor Colt Van PAA 9858.	185.90	do.
Accident involving Police Motor Car No. PAA 9856.	954.08	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS (cont'd)		
	S	
Accident involving Police Motor Colt Van PAA 9860.	322.35	Not yet settled.
Accident involving Water Carrier PBB 2341 and Motor Car H 4600.	120.00	do.
Accident involving Police Motor Cycle CB 2687.	144.72	do.
Accident involving Police Motor Car No. PZ 8755.	2,454.62	do.
Accident involving Police Motor Colt No. PAA 9858.	102.00	Not yet settled.
Accident involving Police Motor Car PAA 9890 and Motor Cycle CB 1450.	347.78	do.
Accident involving Police Land Rover PAA 9849 and lorry GAA 5822.	11,114.00	do.
Accident involving Police Motor Cycle CB 2686.	669.68	do.
Accident involving Police Motor Cycle CE 3124.	136.25	do.
Accident involving Police Motor Car PAA 9176.	109.50	do.
Accident involving Police Colt Van PAA 9870 and Motor Car PAA 5524.	135.60	Charged to Public Funds.
	<u>24,900.64</u>	
MINISTRY OF AGRICULTURE		
Damage to Hymac 580C of CAS Mon Repos.	6,000.00	Not finalised.
Accident involving Land Rover PAA 3396 of CHS Timahri.	10,000.00	do.
Accident involving Land Rover No. PZ 533 of CAS Mon Repos and Hire car No. H 4365.	Not stated.	do.
Accident involving Land Rover PAA 9591 of Fisheries Division, Brickdam.	491.68	do.
Accident involving Land Rover PAA 9591 of Fisheries Division.	Not stated.	do.
Accident involving Land Rover PZ 8281 of Hydraulics Division, Lusignan.	200.00	do.
Accident involving Land Rover PAA 7063 and Lorry GN 216 — Hydraulics Division, Whim.	150.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS (Cont'd)		
Accident involving Motor car PAA 6839 and car PAA 1655.	2,000.00	Not finalised.
Accident involving Motor car PAA 6839 and car PZ 8730.	317.50	do.
Accident involving Lorry GBB 1609 of CAS Mon Repos.	Not stated.	do.
Accident involving Land Rover PBB 1410 of T.I.P. Anna Regina.	1,150.00	do.
Accident involving Truck GAA 3854 of Vet. Division.	Not stated.	do.
Damage to door glass of Land Rover PAA 3395 of Extension Division.	100.00	Finalised.
Accident involving Land Rover PAA 8161 and Lorry GBB 3505 – T.I.P. Essequibo.	200.00	Not finalised.
Damage to Vehicle PAA 8488 of E & E Bartica.	300.00	do.
Accident involving Land Rover PAA 1390 of the Vet. and Livestock Division on the Demerara Harbour Bridge.	24,000.00	do.
Accident involving Land Rover PAA 760 and GDF Truck No. GBB 2900.	2,493.15	Not finalised.
Accident involving Motor Bus PBB 1810 and Land Rover PAA 9773.	1,138.08	do.
Accident involving Land Rover PAA 9052 of Hydraulics Division.	482.44	do.
Accident involving Lorry GBB 1622 and car PZ 6651.	175.00	do.
Damage to main gate at Botanic Gardens by Truck No. GAA 8986.	375.00	do.
Accident involving Lorry GBB 2208 and Land Rover PZ 9469.	1,518.20	do.
Damage to gate post at Central Agricultural Station by Tractor No. 8996 and Trailer.	226.60	do.
24 cases of Minor accidents of less than \$100.00	171.95	
	<u>51,489.60</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF ENERGY AND NATURAL RESOURCES		
	\$	
Accident involving Lorry GAA 7188 and a Tata Bus.	500.00	Not yet settled.
Accident involving Land Rover PAA 3501.	Not stated.	Matter closed.
Accident involving Land Rover PAA 9602.	15,000.00	Not yet settled.
	<u>15,500.00</u>	
MINISTRY OF REGIONAL DEVELOPMENT		
Accident involving PAA 7483 on Farm Public Road.	8,000.00	Not yet settled.
Accident involving Valuation Division Land Rover PAA 9754 and a Private vehicle PAA 1813.	6,073.12	do.
Accident involving Land Rover PAA 9753 and Truck GAA 9455.	342.19	Matter closed.
5 Minor accidents.	131.90	
	<u>14,547.21</u>	
MINISTRY OF WORKS AND TRANSPORT (WORKS)		
Accident involving Ford Transit Van GAA 7529-GT/972 at Canje.	210.00	Matter closed.
Accident involving PAA 6954 and Truck on Sheriff Street.	1,400.00	Not finalised.
Accident involving PAA 8498 at Goed Intent, W.B.D.	375.00	do.
Accident involving PAA 9232 and donkey at Bel Air Public Road.	463.84	Matter closed.
Accident involving IFA Lorry GAA 8918.	362.12	Not finalised.
Accident involving Lorry GAA 3789.	6,000.00	do.
Accident involving Motor Lorry GAA 8398 and Motor car PZ 9143.	200.00	Matter closed.
Accident involving Lorry GAA 4361 and car PT 876 on E.B.D.	8,000.00	Not finalised.
Accident involving Motor Lorry GBB 1091 and Tractor Trailer 3906 TAA 5233.	250.00	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS & TRANSPORT (WORKS) (Cont'd)		
	\$	
Accident involving Lorries Nos. GBB 1228 and GBB 3358 at Anna Catherina Public Road.	7,000.00	Not finalised.
Accident involving Toyota Corona Car PBB 298 at Guybridge.	1,106.30	do.
Accident involving Valiant car PAA 5203 and Truck GBB 1425 on Duncan Street.	113.59	Matter closed.
Accident involving Motor car PAA 8992 and Land Rover PAA 9334.	380.00	Matter closed.
Damage to Datsun PAA 8614.	720.00	Not yet finalised.
Accident involving Jeep PBB 8497.	309.00	Matter closed.
Damage to wall by H 524 Forklift Truck.	150.00	Not yet finalised.
Accident involving Lorry GAA 8002 and car HY 2.	6,150.00	do.
Accident involving Colt waggon No. GBB 1925.	667.08	do.
Accident involving 6961 and IIAA 577.	700.00	do.
Damage to tyre of Lorry GAA 8401 – GT/1113.	500.00	do.
Accident involving Lorry GAA 3189 at 15 miles Rockstone Road.	6,000.00	do.
Accident involving GZ 9341.	130.00	Matter closed.
Accident involving PAA 5690 and Fibre Glass Boat.	300.00	do.
Damage by Bedford Truck I.F.A. Lorry GAA 8730.	4,388.15	Not finalised.
Accident involving GBB 606.	108.00	Matter closed.
Accident involving Land Rover PAA 3687 – GT/723 and a donkey.	450.00	do.
Accident involving GAA 8415.	6,500.00	do.
Damage done to Tapir Windscreen while being transported from Kwapau to G/town.	180.00	Matter closed.
Accident involving GAA 8415 and GBB 2194.	114.00	Not finalised.
Accident involving PAA 6681 and a donkey on Bath Settlement Public Road, West Berbice.	173.00	Matter finalised.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
	\$	
Accident involving Motor Land Rover PAA 3377 and Male Pedestrian.	1,223.00	Not finalised.
Accident involving Lorry GBB 1082 and Motor car PAA 1006.	1,000.00	do.
Damage to HMC Petrol Lorry GZ 9257 - Caric, East Berbice.	3,000.00	Not finalised.
Damage done to battery used for electronic flash belonging to HRD Training School.	126.00	do.
Accident involving Lorry GAA 4594 and car HZ 4461.	468.00	do.
Damage to engine on Pontoons.	2,000.00	do.
Damage to Demerara Harbour Bridge by trawler Galewinds operated by Georgetown Seafoods Trading Co.	98,221.70	do.
Accident involving HRD IFA German Lorry GBB 1419.	395.43	Matter closed.
Accident involving Trawler Industries XII and Demerara Harbour Bridge.	6,209.55	Not finalised.
Damage done to Athey Dumper M - 643 at 46 miles, Mabaruma.	3,678.00	do.
Damage to one crankshaft bearing Finchri Power Plant.	606.56	do.
Accident Report for IFA, W50 German Lorry GBB 137.	300.00	do.
Damage to IFA German Truck GAA 9497 at Teperu Landing, Mazaruni River.	330.89	do.
Accident involving Fire Ambulance PAA 5586.	1,800.00	Matter closed.
Accident involving Lorry GBB 1428 and PAA 5669.	250.00	Not finalised.
Accident involving Police Motor Colt PAA 9858 and Van No. GAA 3670.	102.44	do.
Accident involving Lorry GAA 7996 and Lorry GAA 4568.	591.49	do.
Accident involving car PAA 6955 in Central Workshop Compound.	627.00	do.
90 cases of Minor accidents of less than \$100.00	860.74	
	<u>175,190.88</u>	

APPENDIX A (Cont'd)

MINISTRY OF HEALTH

Accident involving GBB 2048 and two donkeys on Ogle Front Road.	150.00	Not finalised.
Accident involving PBB 2512.	4,067.00	do.
3 cases of Minor accidents of less than \$100.00	82.00	
	<u>4,299.00</u>	

APPENDIX 'A'

**Summary on Accidents Reported – 1980
(3) Accidents**

MINISTRY/DEPARTMENT	AMOUNT
	\$
Accidents	
Office of the Prime Minister	35,786.59
Ministry of Information	Not stated.
Ministry of Home Affairs	3,504.17
Ministry of Agriculture	6,970.08
Ministry of Energy and Natural Resources	Not stated.
Ministry of Regional Development	18,154.31
Ministry of Housing	1,694.88
Ministry of Works and Transport (Works)	66,842.59
Ministry of Works and Transport (Transport)	7,000.00
Plant Maintenance and Hire Division	9,676.53
Ministry of Education, Social Development & Culture	1,000.00
Ministry of Health	9,232.27
	159,861.42

APPENDIX A (Cont'd)

APPENDIX 'A'

(3) List of Accidents Reported - 1980

Description	Amount	Remarks
OFFICE OF THE PRIME MINISTER		
	\$	
Accident involving Motor car PZ 4539 and Motor lorry GBB 2981.	Not stated.	Not yet settled.
Fatal accident involving Guyana Defence Force vehicle PBB 3419 and a civilian pedestrian.	do.	do.
Accident involving Guyana Defence Force vehicle No. PBB 3169.	do.	do.
Accident involving Land Rover PBB 3165 and cyclist.	449.94	do.
Accident involving GDF vehicle No. PAA 7976 and Motor car H 4740.	528.00	do.
Accident involving PAA 4504 and Lorry GAA 3477.	5,239.20	do.
Accident involving GAA 9410 and PAA 6923.	4,212.32	do.
Accident involving Tapir GAA 8808 and Land Rover PBB 3810.	294.13	do.
Fatal accident involving PAA 8950 and a boy.	25,000.00	do.
1 Minor accident.	63.00	
	<u>35,786.59</u>	
MINISTRY OF INFORMATION		
Accident involving PBB 553.	Not stated.	Not yet settled.
MINISTRY OF HOME AFFAIRS		
Accident involving Ambulance PBB 5682.	150.00	Not yet settled.
Accident involving Ambulance PBB 5682 and Motor car H 1175.	1,201.10	Not yet settled.
Accident involving Range Rover PBB 3196.	105.50	Not yet settled.
Accident involving Police Motor car PAA 9180.	455.00	Not yet settled.
Accident involving Ambulance PBB 5682.	104.00	Not yet settled.
Accident involving Motor Water Tender PBB 2341 and Motor car PAA 8068.	289.00	Not yet settled.
Accident involving Water Tender No. 8 (PAA 8588) and a Motor Cycle.	105.00	Not yet settled.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF HOME AFFAIRS (Cont'd)		
	\$	
Accident involving Prison Tapir Coach PBB 6024 and Motor car H 1559.	300.00	Not yet settled.
Accident involving Police Motor Jeep PAA 9852 and Motor car PAA 6752.	145.90	Not yet settled.
Accident involving Police Motor Tapir PBB 5637.	142.67	Not yet settled.
Accident involving Water Tender PBB 2147.	206.00	Closed – Officer surcharged.
Accident involving Prison Tapir Coach PBB 6024 and Guyana Defence Force Motor Cycle CB 3268.	300.00	Not yet settled.
	<u>3,504.17</u>	

MINISTRY OF AGRICULTURE

Accident involving Land Rover PAA 9052 and Honda P50 No. CB 1970.	262.50	Not finalised.
Accident involving Land Rover PAA 7067 and GBB 9076.	3,000.00	do.
Accident involving Land Rover PAA 8161 and Motor Tractor No. 12127.	Not stated.	do.
Accident involving Land Rover PAA 3763 of Hosororo Agricultural Station.	do.	do.
Accident involving Land Rover PBB 5368 and Car PZ 4122.	318.00	Not finalised.
Accident involving Peking Jeep PBB 4438 of CAS Mon Repos and Motor car H 4414.	Not stated.	do.
Accident involving Land Rover PAA 4986 of Curators Division.	Not stated.	Not finalised.
Accident involving Motor car No. PAA 3832 and Land Rover No. PAA 9773.	do.	do.
Accident involving Land Rover PAA 1558 of Hydraulics Division, Whim.	1,500.00	do.
Accident involving Lorry GAA 9477 and Colt No. H 3227.	530.00	do.
Accident involving Land Rover PBB 3227 of TIP Anna Regina and Pedal cyclist.	174.08	Matter closed.
Accident involving Motor car PAA 7085 and car PAA 9790.	400.00	Finalised.
Accident involving Lorry GBB 1597 of CAS Mon Repos.	Not stated.	Not finalised.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF AGRICULTURE (Cont'd)		
	S	
Accident involving Tractor 12649 of ESDP.	460.00	do.
Accident involving Land Rover PAA 6094 and PBB 4578.	325.50	do.
Accident involving Land Rover PAA 3451 of Lands and Surveys Division.	Not stated.	do.
9 cases of Minor accidents.	Not stated.	
	<u>6,970.08</u>	
MINISTRY OF ENERGY AND NATURAL RESOURCES		
Accident involving Land Rover PAA 7707 and PZ 1683.	Not stated.	Not finalised.
MINISTRY OF REGIONAL DEVELOPMENT		
Damage to Windscreen of Bus No. BAA 9621.	4,700.00	Not yet settled.
Damage to Ford Station Waggon No. 6832 as a result of an Electric Fire	10,449.96	do.
Accident involving Bus No. BAA 9619 while on special duty at Eve Leary.	1,027.42	do.
Accident involving Land Rover No. PAA 5606 and Lorry No. GBB 5266.	104.00	do.
Accident involving Lorry No. GZ 1266 and Land Rover No. 5096.	1,872.93	do.
	<u>18,154.31</u>	
MINISTRY OF HOUSING		
Accident involving Land Rover 3453.	1,694.88	Finalised.
	<u>1,694.88</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (WORKS)		
§		
Accident involving Tractor No. 1157 at Timhri.	200.00	Not yet finalised.
Accident involving PBB 5338.	2,276.00	do.
Accident involving MWT(W) vehicle PAA 8493 GT/1152 at Zorg Public Road, Essequibo Coast.	5,000.00	do.
Accident involving Land Rover PAA 6681 and a child on the No. 5 Public Road, West Coast Berbice.	Not stated.	do.
Accident involving Jeep PAA 8480 in the vicinity of Chateau Margot.	9,500.00	do.
Accident involving GAA 8022.	10,000.00	do.
Accident involving GBB 146 on Timhri Public Road.	5,000.00	do.
Accident involving Car PAA 6941 and hire car HZ 758 at the junction of South Road and Orange Walk.	Not stated.	do.
Accident involving Motor Lorry No. GBB 990 and hire car No. 1027 at Hague Public Road, W.C.D.	400.00	do.
Collision on Demerara Harbour Bridge.	2,000.00	Matter closed.
Accident involving Land Rover PBB 5643 at South Ruimveldt.	7,331.00	Matter finalised.
Accident involving PAA 8493 and H 4889 on Essequibo Coast.	10,000.00	Not yet finalised.
Accident involving Bus BAA 4874 and Buffer at Demerara Harbour Bridge.	Not stated.	do.
Accident involving Motor lorry GAA 8396.	do.	do.
Accident at Onderneeming Sand Pit between Massay Ferguson TR/274 and Bitumen Tanker.	800.00	do.
Accident involving Sloop Royal Crown and Buoy at Demerara Harbour Bridge.	Not stated.	do.
Accident involving PAA 5657 at U.D.F.R.P. - 40 miles Mabura Linden.	do.	do.
Accident involving PZ 6339 and Crane M-680 at Demerara Harbour Bridge.	do.	Matter closed.
Accident involving Hydra Husky Crane 23/25 tons M-680.	10,000.00	Not yet finalised.
Accident involving Land Rover PAA 5627 at one Mile Wismar.	Not stated.	do.

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF WORKS AND TRANSPORT (WORKS) (Cont'd)		
S		
Accident involving Truck GBB 990 Volkswagon No. 749 and Colt Van No. 5690 – Coverden Public Road.	2,011.48	Not yet settled.
Accident involving PAA 9012 and Electric Pole on Lamaha Street.	1,504.11	Officer surcharged.
Accident involving Motor lorries Nos. GBB 990 and GBB 1010.	Not stated.	Not yet finalised.
Accident involving Land Rover PAA 8465 and Hire car H 5195 at Durban and Lime Streets.	Not stated.	do.
Damage to PAA 7475.	do.	do.
Accident involving Lorry GBB 1010 and Water Tender GAA 7341.	do.	do.
Accident involving PBB 5235, H 4175 and PZ 7110 on Smyth and Hadfield Streets.	820.00	do.
10 cases of Minor accidents of less than \$100.00	345.11	
	<u>66,842.59</u>	

MINISTRY OF WORKS AND TRANSPORT (TRANSPORT)

Accident involving Motor lorry No. GBB 1434 and Motor car No. H 4621.	7,000.00	Not finalised.
	<u>7,000.00</u>	

PLANT MAINTENANCE AND HIRE DIVISION

Accident involving Bedford lorry GAA 4567 and a private car PAA 9658.	1,200.00	Not finalised.
Accident involving Land Rover PBB 6204 and Pedal Cyclist on Public Road, West Coast Berbice.	1,714.18	do.
Accident involving Motor Car PAA 9073 and lorry GW 103 on High Street.	2,815.35	do.
Accident involving State owned car PBB 5345.	3,947.00	Amount met by Insurance Co.
4 cases of Minor accidents.	Not stated.	
	<u>9,676.53</u>	

APPENDIX A (Cont'd)

Description	Amount	Remarks
MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE		
	\$	
Accident involving vehicle PZ 2620 and motor car H 4311.	1,000.00	Not yet settled.
Accident involving motor lorry GBB 2846 and motor van GP 893.	Not stated.	do.
	<u>1,000.00</u>	
MINISTRY OF HEALTH		
Accident involving Motor Jeep PBB 515 and Motor Van GBB 4765 on Lamaha Street.	582.27	Not finalised.
Accident involving Land Rover PZ 8706 and a 14-year-old girl along Adventure Public Road.	150.00	do.
Accident involving Ministry of Health vehicle PBB 4937 and PAA 2262 on East Coast Public Road.	8,500.00	do.
	<u>9,232.27</u>	