



GUYANA

**REPORT**  
OF THE  
**AUDITOR GENERAL**  
ON THE  
PUBLIC ACCOUNTS  
OF

THE GOVERNMENT OF GUYANA

FOR THE FINANCIAL YEAR

ENDED 31ST DECEMBER, 1981,

*LTD in National  
Agency on 18/12/1980*

**1981  
APPROPRIATION ACCOUNTS  
AND  
REVENUE STATEMENTS**

**REPORT OF THE AUDITOR GENERAL ON THE PUBLIC  
ACCOUNTS OF GUYANA FOR THE FINANCIAL  
YEAR ENDED 31ST DECEMBER, 1981**

**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 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 report 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 of the 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 revenue;
- (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 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 year under review were received on various dates; the last statement being received on 1985-04-19.

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 laid before the National Assembly on 18th June, 1984 and those for the years 1978 to 1980 were submitted to the Minister of Finance on 30th April, 1984, the printing of which has not been completed.

#### **Examination of the Public Accounts by the Public Accounts Committee**

10. The Report of the Public Accounts Committee for the year 1967 was laid before the National Assembly on 5th August, 1980 and by resolution No.21 dated 15th August, 1984 was referred to the Government for consideration. The examination by the Public Accounts Committee of the Public Accounts for the years 1968-1974 has been completed but its Reports for those years have not been laid before the National Assembly.

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

11. The Minister of Finance laid before the National Assembly on 1984-09-27 the Government's comments on the Report of the Public Accounts Committee on the Public Accounts for the year 1967.

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

12. The revision of these regulations, the subject of comment in several previous Annual Audit 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 effected 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

17. **Receipts.** The following statement sets out, in respect of the financial year, the amount which should have been paid into the Fund, the amount paid into 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 and 27 hereunder.

|  |                             |
|--|-----------------------------|
| <b>Amounts due to the Fund at beginning of year by</b> | <b>\$</b>                   |
|  | 404,215,520                 |
| General Account  | 395,150,408                 |
| Deposits Fund  | 7,279,323                   |
| Crown Agents for Joint Consolidated Fund               | 1,785,789                   |
| <b>Add — Receipts for current financial year</b>       | <b><u>7,722,088,472</u></b> |

|  |                      |
|--|----------------------|
| <b>Revenue</b>                                   |                      |
| Current  | 557,915,473          |
| Capital  | 572,164,999          |
| Advances — Treasury Bills                        | 6,592,008,000        |
| Crown Agents for Joint Consolidated Fund         | —                    |
| <b>Amount to be paid into Fund</b>               | <u>8,126,303,992</u> |
| <b>Amount paid into the Fund</b>                 | <u>7,631,104,914</u> |
| <b>Amounts due to the Fund at end of year by</b> | <u>495,199,078</u>   |
| General Account                                  | 486,114,388          |
| Deposits Fund                                    | 7,298,901            |
| Crown Agents for Joint Consolidated Fund         | 1,785,789            |

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

|  |                      |
|--|----------------------|
|  | <b>£</b>             |
| (a) To meet expenditure                              | 1,228,124,626        |
| Statutory Expenditure                                | 428,548,804          |
| Voted Expenditure (Capital)                          | 359,817,874          |
| Voted Expenditure (Current)                          | 440,757,948          |
| (b) To replace advances made from Contingencies Fund | 11,330,632           |
| Current  | 1,770,299            |
| Capital  | 9,560,333            |
| (c) To meet redemption of Treasury Bills             | 6,537,614,500        |
| <b>TOTAL WITHDRAWALS</b>                             | <u>7,777,069,758</u> |

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

20. It has been observed that for certain Ministries the total expenditure in respect of the Consolidated Fund Current Account and the Consolidated Fund Capital Account for the year 1981 exceeded the total sum withdrawn from the Consolidated Fund and the excess was not fully covered by advances made from the Contingencies Fund.

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

22. **Investments.** Neither a Register nor a statement of the securities held on behalf of the Consolidated Fund was presented for audit examination and as a result it was not possible to confirm the mean market value of the securities, in order to determine whether there was any appreciation or depreciation, which should have been treated in the accounts in the manner stipulated by sections 12 and 16 (1) of Chapter 73:01.

23. **Due by Deposits Fund.** The amount shown in the Balance Sheet of the Consolidated Fund in respect of the 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:—

| Balance Sheet<br>Consolidated<br>Fund | Balance Sheet<br>Deposits<br>Fund | Difference |
|---------------------------------------|-----------------------------------|------------|
| \$                                    | \$                                | \$         |
| 7,298,901                             | 6,826,080                         | 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 the 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:—

| Balance Sheet<br>Consolidated<br>Fund | Balance Sheet<br>General<br>Account | Difference |
|---------------------------------------|-------------------------------------|------------|
| \$                                    | \$                                  | \$         |
| 486,114,388                           | 485,407,760                         | 706,628    |

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

25. **Amount held on Joint Consolidated Fund.** The certificate from the Crown Agents reflects an overdraft of £65,285.43 converted at G\$375,522. This amount is \$2,161,311 less than the Balance Sheet figure of \$1,785,789 (Dr) which also appeared in the 1980 accounts and which is also not in agreement with the certificate given by the Crown Agents for that year. An explanation from the Accountant General was requested.

### Liabilities

26. **Balance on Current and Capital Accounts.** The net deficit as at the close of the financial year, which is subject to my comments at paragraphs 22, 27, 28, 31 and 63 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   |                                     |
|         | \$  | \$                             | \$            | \$                                  |
| Current | (770,229,809)                             | 557,915,473                    | 825,644,483   | (1,037,958,819)                     |
| Capital | (740,475,428)                             | 572,164,999                    | 460,369,020   | ( 628,679,449)                      |
| Total   | (1,510,705,237)                           | 1,130,080,472                  | 1,286,013,503 | (1,666,638,268)                     |

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 U.S.A.I.D. - PL - 480 Title I - Sales agreement were not brought to account under the Capital Account. These receipts still formed part of the Deposits Fund.

28. **Due to Accounting Officers.** The amount shown as due to Accounting Officers at the close of the 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:—

| Balance Sheet of the Consolidated Fund | Balance Sheet General Account |                      |             | Difference |
|--|-------------------------------|----------------------|-------------|------------|
|  | Current Vote Account          | Capital Vote Account | Total       |            |
| \$                                     | \$                            | \$                   | \$          | \$         |
| 163,287,373                            | 20,880,445                    | 142,274,988          | 163,155,433 | 131,940    |

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

29. **Outstanding Treasury Bills.** A difference was observed between the balance shown in the Balance Sheet, and the balance shown in the Treasury Bills Register. This difference was drawn to the attention of the Accountant General for reconciliation and adjustment.

| Balance as per Balance Sheet | Balance as per Treasury Bills Register | Difference |
|------------------------------|--|------------|
| \$                           | \$                                     | \$         |
| 1,233,415,746                | 1,245,650,000                          | 12,234,254 |

30. **Erroneous Payments.** An amount of \$89,252 representing erroneous payments which remained static for several years, has not been cleared from the country's accounts.

31. **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 23, 24, 25, 27, 28, 29, 30, and 32 at the close of the financial year is as follows:

|                 |  | \$                   |
|-----------------|--|----------------------|
|                 | Overdraft as per Balance Sheet         | 785,518,586          |
| <b>Subtract</b> | Amounts due to the Fund                | <u>515,672,688</u>   |
|                 | Contingencies Fund                     | 20,263,123           |
|                 | Investments                            | 210,487              |
|                 | Deposits Fund                          | 7,298,901            |
|                 | General Account                        | 486,114,388          |
|                 | Crown Agents – Joint Consolidated Fund | 1,785,789            |
| <b>Add</b>      | Amounts due by the Fund                | <u>1,396,792,371</u> |
|                 | Accounting Officers                    | 163,287,373          |
|                 | Treasury Bills                         | 1,233,415,746        |
|                 | Erroneous Payments                     | <u>89,252</u>        |
|                 | <b>Actual overdrawn balance:</b>       | <u>1,666,638,269</u> |

It has been observed that the overdrawn balance at the close of the financial year as per the balance sheet shown above, does not agree with the balances shown in the ledger account of the Fund as follows:

| Overdraft Balance as per Balance Sheet | Overdraft Balance as per Ledger Account | Difference        |
|--|---|-------------------|
| \$<br>785,518,586                      | \$<br>295,854,199                       | \$<br>489,664,387 |

The Accountant General has been requested to explain the difference.

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

33. **Notes to the Consolidated Fund Balance Sheet.** Notes have not been made on the Consolidated Fund Balance Sheet in respect of outstanding amounts on the Public Debt less Sinking Fund provision as well as of the amount of the Contingent Liabilities in respect of Loans and Credits guaranteed by government.

## CONTINGENCIES FUND

### CONTROL OF FUND

34. This Fund established by way of issues authorised by the Minister of Finance from the Consolidated Fund, is operated by the Accountant General in accordance with Section 25 of the Financial Administration and Audit Act. The authorised limit of the Fund is an amount not exceeding in the aggregate two 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.

### RECEIPT AND PAYMENTS

35. **Receipts.** The total amount received by the Contingencies Fund in respect of the 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:—

Total authorised by Resolution  
in respect of:

|     |   |  |     |     |                   |
|-----|---|--|-----|-----|-------------------|
| (a) | Additional Provision to repay   |  |     |     | \$                |
|     | (1)   | Advances outstanding at 31st<br>December | ... | ... | 11,330,632        |
|     | (11)  | Advances during the year                 | ... | ... | 46,618,958        |
| (b) | Funding the Contingencies Fund —<br>Resolution No. XXXVI dated<br>12.6.74 | ...                                      | ... | ... | 2,882,652         |
|     | Total Amount Received   | ...                                      | ... | ... | <u>60,832,242</u> |

36. **Payments.** The total of the payments from the Contingencies Fund during the 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 Appropriation Act is \$54,184,837.

### Balance Sheet

#### Assets

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

38. **Advances.** The advances outstanding at the close of the previous financial year was repaid consequent upon the passing of the National Assembly of Resolutions approving the Schedules of Supplementary Provision on the Current and Capital Annual Estimates.

**DEPOSITS FUND  
CONTROL OF FUND**

39. 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 Deposits Fund Account which relates to the Ministry or Department. The Permanent Secretary/Head of Department is required to reconcile his record with the account maintained by the Accountant General and to furnish the Accountant General with certificate relating to the balance on each Deposits Fund Account under his control as at 30th June, and 31st December and also to ensure that it is cleared promptly or the amount on the account is applied for the purpose intended.

**BALANCE SHEET**

**Assets**

40. **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 the financial year shown in the balance sheet, relating to advances made from the Deposit 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.

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

|   | <b>\$</b>                |
|---|--------------------------|
| Advances – Personal                       | 17,962,547               |
| " – Other Governments and Administrations | 3,289,910                |
| " – Statutory Bodies                      | 22,102,380               |
| " – Miscellaneous                         | <u>10,248,986</u>        |
|   | <u><u>53,603,823</u></u> |

It has been observed that there were numerous accounts

- (a) With credit balances, the majority of which remained static throughout the years;
- (b) With static debit balances;
- (c) With account codes which cannot be associated with names of persons or organisations.

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

42. As mentioned in my previous Report 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 year under review. The Accountant General has been requested to state whether the balance has since been cleared.



43. **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 the financial year differed from the amount stated as due to the Deposits Fund on the Balance Sheet of the General Account as shown hereunder:—

| Balance as per<br>Deposit Fund<br>Balance Sheet | Balance as per<br>General Account<br>Balance Sheet | Difference      |
|---|--|-----------------|
| \$<br>82,119,541                                | \$<br>91,409,590                                   | \$<br>9,290,049 |

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

44. **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 balances shown in the cash books at the end of the financial year were not produced for audit examination. The following balances at the end of the financial year have not been verified.

|   |   |
|---|---|
| <b>Accountant<br/>General Account<br/>No. 401</b> | <b>Ministry of<br/>Communications<br/>Account No. 198</b> |
| <b>\$</b>   | <b>\$</b>   |
| 71,218,584  | 11,035,749  |

45. **Accountant General Account No. 101 and Royal Bank of Canada Account.** Information sought has not been furnished 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.

46. **Net Cash and Bank Balances.** Subject to the comments at paragraphs 17, 41, 42, 43, 44, 45, 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 the financial year should be as follows:—

|  |                    |
|--|--------------------|
| Cash and Bank Balance as per Balance Sheet (Notes) | \$<br>82,400,720   |
| <b>Add</b>   |                    |
| Due by General Account (Note 2)                    | 82,119,541         |
|  | <u>164,520,261</u> |
| <b>Less</b>  |                    |
| Due to General Account (Note 6)                    | 126,342,745        |
| Due to Consolidated Fund                           | 6,826,080          |
|  | <u>133,168,825</u> |
| Balance of Fund                                    | <u>31,351,436</u>  |



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

| Balance as per<br>Balance Sheet —<br>Cash and Bank<br>Balance | Balance as per<br>Ledger Account | Difference       |
|---|----------------------------------|------------------|
| \$<br>82,400,720  | \$<br>60,322,884                 | \$<br>22,077,836 |

The Accountant General has been requested to explain the difference.

48. **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 balance of the Deposits Fund. The Accountant General has been requested to explain the difference of \$145,752.

#### Liabilities

49. **Deposits (Note 4).**

|                                     |                   |      |
|-------------------------------------|-------------------|------|
| Other Government and Administration | 1,733,703         | (Dr) |
| Statutory Bodies                    | 3,065,591         | (Cr) |
| Miscellaneous                       | 66,099,103        | (Cr) |
| Total (Note 4)                      | <u>67,430,991</u> | (Cr) |
| Deposits for Investments (Note 5)   | <u>17,524,268</u> | (Cr) |

It has been observed that there were numerous accounts —

- (a) With debit balances, the majority of which remained static throughout the years;
- (b) With static credit balances;
- (c) With no description and apparently non-existent account codes.

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 Deposits Accounts.

50. **Deposits Invested (Note 5).** The balance of this account according to the Main Ledger was \$22,580,239. However a detailed statement of individual investments was not produced in support of this balance. It is understood that the Investments Register could not be located, and as a result the statement was not prepared.

51. **Due to General Account.** The amount shown in the Deposits Fund Balance Sheet as due to the General Account at the close of the financial year differed from the

amount stated as due by the Deposits Fund on the Balance Sheet of the General Account as shown hereunder

| Balance as per<br>Deposit Fund<br>Balance Sheet | Balance as per<br>General Account<br>Balance Sheet | Difference      |
|---|--|-----------------|
| \$<br>126,342,745                               | \$<br>132,727,179                                  | \$<br>6,384,434 |

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

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

#### General Observations

53. **Deposits Fund Accounts.** As would 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, nor were certified Half Yearly Statements of balances on the accounts submitted. There were numerous Deposit Accounts with debit balances, Advance Accounts with credit balances and Deposit and Advances 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 Deposit Fund. In the absence of the half-yearly certificates and 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. Early efforts should therefore be made to establish the accuracy of the accounts of the Deposits Fund.

#### GENERAL ACCOUNT CONTROL OF ACCOUNT

54. This account has been administratively established and is operated by the Accountant General.

#### BALANCE SHEET

##### Assets

55. **Cash and Bank Balances (Note 1).** It has been observed that the total of the cash and bank balances at the end of the 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:

| Balance as per Balance Sheet | Balance as per Ledger Account | Difference        |
|------------------------------|-------------------------------|-------------------|
| \$<br>287,425,408 (Dr.)      | \$<br>201,503,115 (Cr.)       | \$<br>488,928,523 |

The Accountant General has been requested to explain the difference. It has also been observed that Collectors' Charts were not properly maintained. Consequently it could not be determined whether all receipts were brought to account.

56. **Bank Reconciliation.** Bank Reconciliation Statements as at the end of the financial year in respect of the Accountant General's bank account General Account No. 405 and of other bank accounts which formed part of the General Account were not produced for audit examination.

57. **Payment of Cash and Bank Balances to Consolidated Fund.** Action was not taken to repay the cash and bank balances as at the end of the financial year, in respect of those balances shown as Note 1 to the General Account Balance Sheet, as is required by financial instructions.

58. **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.

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

| Balance as per Balance Sheet (Note 1) | Balance as per Statement of Imprests | Difference    |
|---------------------------------------|--------------------------------------|---------------|
| \$<br>4,947,954                       | \$<br>4,778,500                      | \$<br>169,454 |

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

60. 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.

61. 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 in respect of the Ministry of Foreign Affairs were not produced for examination. It could not therefore be determined whether all Imprests were properly accounted for.

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

63. **Ministries Paymasters' Accounts (Note 1).** The Statement of Balances on Paymasters' Accounts as at the close of the 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.

64. **Amount due by Deposits Fund.** The accuracy of the amounts due by the Deposits Fund at the close of the financial year is subject to the observation at paragraph 51.

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

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

67. **Supplies Division - Works - \$605,357 and Housing Fund - \$81,374.** These amounts were outstanding for a number of years. It has been suggested that efforts should be made to clear these balances.

68. **Irregular Cheque Deposit.** The balance on this amount at the 31st December, was \$195,594. The Accountant General has been requested to take action to clear this account.

#### **Liabilities**

69. **Due to Deposits Fund.** The accuracy of the amounts, due to the Deposits Fund at the close of the financial year is subject to the comment at paragraph 43. The Accountant General has been requested to explain the difference 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 the financial year as follows:

| <u>Debit Balance which<br/>should have been shown<br/>in Balance Sheet</u> | <u>Credit Balance<br/>shown at Note 2</u> |
|--|---|
| \$<br>9,333,972  | \$<br>31,621,846                          |

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

| Balance as per<br>Balance Sheet | Balance as per<br>Ledger Accounts<br>of the General<br>Account | Difference        |
|---------------------------------|--|-------------------|
| \$<br>485,407,760 (Cr.)         | \$<br>4,256,628 (Dr.)  | \$<br>489,664,388 |

The Accountant General has been requested to explain the difference. Further it has been observed that the balance shown on the Balance Sheet at the close of the financial year includes a figure of \$244,524 relating to Inter-Ministries Clearance Account which remained static since 1970. Information has again been sought as to the action taken to clear this account.

71. **Current and Capital Vote Accounts.** The accuracy of the balances on these two accounts as at the close of the financial year is subject to the observation at paragraph 28.

#### Reconciliation of Accounts

72. 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.

73. **Overdrawn Bank Accounts — Ministries/Departments.** The incurrance of overdrafts on bank accounts operated by certain Ministries/Departments without authority of the Minister of Finance as required by section 22 of the Financial Administration and Audit Act was evident during the financial year.

## STATEMENT OF CURRENT ASSETS AND LIABILITIES

### Verification of Current Assets and Liabilities

74. 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.

75. In view of the appointment by the Secretary to the Treasury of Standing Boards of Survey for the purposes 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

76. The control over receipts books and other controlled forms as reported at paragraph 74 of my previous Annual Report did not improve during the financial year. 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

77. 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 the financial year as per Balance Sheets is as follows:—

|  | \$             | \$                   |
|--|----------------|----------------------|
| Net Overdraft Bank of Guyana<br>(as per Cash Books)        | 402,995,214    |                      |
| Overdraft on Joint Consolidated Fund<br>(see paragraph 17) | <u>375,522</u> | 403,370,736          |
| Treasury Bills ( see paragraph 29)                         |                | 1,245,650,000        |
|  |                | <u>1,649,020,736</u> |

### Losses of Cash

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

### PUBLIC DEBT

#### Borrowing Powers

79. There were various Acts by which the Government was authorised prior to 1973, to raise loans for the purpose of financing the general development of Guyana.

However since 1973 the Government has been authorised to raise loans for development purposes and for matters connected therewith by the following acts:—

- (a) The External Loans Act Cap. 74:08, as amended by the External Loans (Limitation Increase) Order No. 2 of 1980 to an amount not exceeding G\$1.5 billion in the aggregate in respect of loans raised outside of Guyana.
- (b) The Public Loan Act No. 11 of 1973, to an amount not exceeding \$250 million which has been amended by Order No. 21 of 1984 to an amount not exceeding \$1.5 billion in the aggregate with regard to loans raised in Guyana.

In addition the Government is authorised by the Financial Administration and Audit Act Cap. 73:01 as amended by the Temporary Borrowings by Government (Amendment of existing Laws and Validation) Act No. 14 of 1983 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 requirements of the Government to any limitation that the National Assembly may by resolution prescribe.

80. The Land Bonds Act Cap. 62:07 provides for the paying of any purchase price or compensation in respect of acquisition of any land by the issue of land bonds and that at any one time the outstanding land bonds to a nominal value shall not be in excess of \$2 million.

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 Bauxite Nationalisation Act Cap. 65:06 specifies 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.

83. 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.

84. 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 a Bank or other financial 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 being 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.

#### **Statement of Public Debt**

85. The net increase of the Public Debt during the financial year and the outstanding balance at the close of the financial year as shown by the records of the



Accountant General and subject to the comments at paragraphs 87 and 88 are as follows:—

|  | Internal Loans   |                 |                      | External Loans | Total         |
|--|------------------|-----------------|----------------------|----------------|---------------|
|  | Short Term<br>\$ | Long Term<br>\$ | Total Internal<br>\$ | \$             | \$            |
| Balance as at 31.12.80                               | 1,223,609,480    | 490,751,047     | 1,714,360,527        | 1,063,809,749  | 2,778,170,276 |
| <b>Add</b>   |                  |                 |                      |                |               |
| Net Increase during the year:                        | 111,558,583      | 100,640,822     | 212,199,405          | 422,694,255    | 634,793,660   |
| Amount Raised  | 6,649,173,083    | 129,016,100     | 6,778,189,183        | 500,251,832    | 7,278,441,015 |
| <b>Less</b>  |                  |                 |                      |                |               |
| Amount Repaid  | 6,537,614,500    | 28,375,278      | 6,565,989,778        | 77,657,577     | 6,643,647,355 |
| <b>Add</b>   |                  |                 |                      |                |               |
| Adjustment - Foreign Currency translation and others | -                | -               | -                    | 175,830,883    | 175,830,883   |
| Balance as at 31.12.81                               | 1,335,168,063    | 591,391,869     | 1,926,559,932        | 1,662,234,887  | 3,588,794,819 |

In addition to the balance as at 31st December, 1981 as shown above, the amount of the Public Debt as at that with regard to the acquisition of the British Guiana (Demerara Railway) is as follows:—

- (a) Permanent Annuities £15,585
- (b) 4% Perpetual Stock £49,824

86. The total amount of the Promissory Notes issued to each of the International Financial Institutions at paragraph 84 at 31st December, 1981 is as follows:—

|                               | US\$       | G\$         |
|-------------------------------|------------|-------------|
| (i) I.B.R.D. Act Cap. 76:01   | 1,032,213  | 3,110,163   |
| (ii) I.D.A. Act Cap. 76:01    | 582,657    | 1,755,604   |
| (iii) I.M.F. Act Cap. 76:01   | 40,021,038 | 120,587,390 |
| (iv) C.D.B. Act Cap. 85:04    | 156,222    | 470,713     |
| (v) I.D.B. Act No. 11 of 1976 | 5,954,054  | 17,940,160  |

87. The following differences have been observed in the undermentioned items of the Public Debt:—

- (a) Crown Agents Joint Consolidated Fund — The amount shown on the Public Debt Statement is \$375,522 overdrawn whereas the ledger shows a debit balance of \$1,785,789 — a difference of \$2,161,311.



- (b) Advances to Government of Guyana by Bank of Guyana - The amount shown on the Public Debt Statement is \$89,518,063. However the amount shown as advances to the Government in the Annual Report of the Bank of Guyana is \$85,447,245.

The Accountant General has been requested to explain the differences.

88. Confirmation letters/statements in respect of certain external aid donors were not produced by the Accountant General for audit verification.

89. Certificates from the Bank of Guyana confirming the total amount of the notes issued to each of the International Financial Institutions have not been produced by the Accountant General for audit inspection.

90. A summary of the total outstanding balances on the loans raised under the External Loans Act Cap. 74:08 and the Internal Loans Act 11/1973 at the close of the financial year is as follows:-

- (a) External Loans Act Cap. 74:08 (Authorised limit amended by Order No. 2 of 1980 to G\$1.5 Billion) - \$1,139,436,467
- (b) Public Loan Act No. 11 of 1973 (Authorised limit of \$250 million amended by Order No. 21 of 1984 to G\$1.5 Billion) - \$561,863,239.

91. The Public Debt Register was not properly maintained. There was no evidence of check by a senior officer. This situation was drawn to the attention of the Accountant General.

#### **Funded Loans - Sinking Funds**

92. 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 and shown on the Statement of Public Debt.

93. Certificates of the value of the Sinking Funds as at 31st December, 1981 in respect of those for which the Bank of Guyana is the Trustee have not been produced for audit inspection. In the circumstances the accuracy of the Sinking Funds has not been determined.

#### **Conversion of Foreign Currency Transactions**

94. The total amount raised, repaid/redeemed in respect of each loan shown on the Statement of Public Debt has been calculated at the rate of exchange prevailing at the close of the financial year. However, the loan instalments received and the repayments made during the year have been reflected in the relevant Revenue Statements, Appropriation Accounts and the Statement of Statutory Expenditure under the Head - Public Debt at the rate of exchange prevailing at the date of the transaction.

### **Translation of Foreign Currency Balances**

95. The balances of external loans on the Statement of Public Debt shown at paragraph 85 above have been calculated by the Accountant General at the rate of exchange prevailing at 31st December, 1981.

### **STATEMENT OF CURRENT ASSETS AND LIABILITIES**

96. The net overdrawn position as disclosed in the Statement of Current Assets and Liabilities as at the 31st December, 1981 differs from the amount shown as the total advances made to the Government in the Annual Report of the Bank of Guyana. In the absence of bank reconciliation statements in respect of the bank balances at the close of the financial year, especially of certain of the main bank accounts, the reasons for the differences have not been fully established.

### **Control Accounts**

97. 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

were not shown in the General Ledger and as such the General Ledger does not reflect the total financial transactions of the Government as at 31st December, 1981.

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

#### **Register of Loans and Advances**

98. Registers in respect of Loans and Advances made from the Consolidated Fund were not produced for examination. Consequently the accuracy of the statement submitted by the Accountant General could not be established.

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

99. Statements of reconciliation between the balances on the accounts maintained by the Accountant General and those of the Municipalities and Other Local Government 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 of Loans to Municipalities and other Local Government Authorities submitted by the Accountant General most of the Local Government Authorities failed to make repayments on their loans. The difference between the opening balance as at 1st January, 1978 in respect of the Other Local Government Authorities and the closing balance as at 31st December, 1977 drawn to attention previously, has not been resolved.

#### **Loans to Public Institutions**

100. No repayments were made by any of the Public Institutions during the financial year.

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

101. No repayments were made by any of the Public Corporations and Boards during the financial year.

#### **Loans to Other Statutory Bodies**

102. No repayments were made by any of the Statutory Bodies during the financial year.

#### **Other Loans and Advances**

103. No repayments were made on other Loans and Advances during the financial year.

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

104. No repayments were made by any of the Co-operative Societies during the financial year. The outstanding balances on the loans at 31st December, 1981 as shown on the Statement of Loans to Co-operative Societies submitted by the Ministry of Manpower and Co-operatives totalled \$576,833. The difference of \$2,250,080, observed between the closing balance shown on the Statement as at 31st December, 1977, and the opening balance shown on the Statement as at 1st January, 1978 has not yet been resolved. Positive action should be taken to establish the correct outstanding balances.

#### **Loans to Students**

105. The total amount of the repayments reflected on the relevant Revenue Statements was \$44,292. However no repayments were recorded on the Statements of Loans to Students submitted for the financial year by the Ministry of Education, Social Development and Culture. The Register of Loans to Students was not produced for examination, thus the accuracy of the figures shown on the Statement could not be established.

#### **Motor Vehicle Loans**

106. The Hire Purchase Register relating to motor vehicle loans was not produced for audit and therefore the balance at the end of the financial year shown on the Statement submitted could not be verified. The attention of the Accountant General was drawn to certain omissions on the Statement. Instances were observed where follow-up action was not taken to collect outstanding amounts from persons who were no longer employed by the organisations concerned.

### Loans to Miners Scheme

107. No repayments were reflected on the Statement of Loans to Miners submitted. As the relevant records were not produced for audit examination, the balances could not be verified.

### Loans to Re-migrated Officers

108. No repayments were shown on the Statement in respect of loans made to Re-migrated Officers. As the relevant records were not produced for audit examination, the balances could not be verified.

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

109. The Government is authorised by the following Acts to guarantee loans or credits to public sector organisations:—

- (a) Guarantee of Loans (Public Corporations and Companies) Act Cap. 77:01 in respect of which the aggregate limit of the guarantee is \$1,000 million. This Act provides for the guarantee by the Government of loans to Public Corporations and Companies in which the Government has a controlling interest and to authorise the Government to give undertaking to sources of financing under which sums payable by the Government pursuant thereto shall become chargeable on the Consolidated Fund.
- (b) State Enterprises (Guarantee) Act Cap. 77:03 This Act provides that where the Government, acting under the authority of a resolution of the National Assembly, enters 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, those monies shall be charged on the Consolidated Fund if they become payable by the Government pursuant to the Guarantee.
- (c) Co-operative Financial Institutions Act Cap. 75:01. Section 32 of this Act provides that with the approval of the National Assembly, the Minister may in writing in the name of the Government guarantee on such conditions as he may think fit, the payment of the principal and of interest on any authorised borrowings of a financial institution.

110. The Register of Loans or Credits guaranteed by Government was not produced for audit examination. Confirmation letters were not produced for audit purposes.

### STATEMENT OF INVESTMENTS

111. 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**

112. **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 Cap. 73:01, designate in writing the officers who were the Principal Receivers of Revenue for the financial year.

113. **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. 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 records as required by financial instructions 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**

114. A Statement of Revenue Remitted as required by financial instructions was not submitted by the Principal Receivers of Revenue concerned.

**Arrears of Revenue**

115. 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 year could not be determined.

**OUT-TURN OF REVENUE**

116. The net surplus as at the close of the financial year is set out in the table hereunder:—

|                    |         |                 |         |         |         | \$'000  |
|--------------------|---------|-----------------|---------|---------|---------|---------|
| Original Estimates |         | Actual Receipts |         | Surplus |         |         |
| Current            | Capital | Current         | Capital | Current | Capital | Total   |
| \$                 | \$      | \$              | \$      | \$      | \$      | \$      |
| 500,078            | 509,858 | 557,915         | 572,165 | 57,837  | 62,307  | 120,144 |

Explanations as required by financial instructions regarding the causes of variation between the revenue estimated as collectible on each item and the amount actually collected were not furnished in many cases.

**EXPENDITURE  
STATUTORY  
Expenditure Control**

117. Reconciliation statements in respect of certain Heads and Subheads of statutory expenditure for the year were not produced for audit examination. In the

circumstances, the accuracy of the expenditure shown against these Heads and Sub-heads on the Statements of Statutory Expenditure could not be established.

### OUT-TURN OF EXPENDITURE

118. The total of the original estimates of statutory expenditure shown in the Current Annual Estimates was exceeded as shown hereunder. The accuracy of the actual expenditure is subject to the comment at paragraphs 56 and 117:—

| \$'000                |                       |   |
|-----------------------|-----------------------|---|
| Original<br>Estimates | Actual<br>Expenditure | Excess<br>Covered by<br>Statutory<br>Warrants |
| \$<br>327,194         | \$<br>360,365         | \$<br>102,271                                 |

The National Assembly was not apprised of the excess expenditure covered by the Statutory Warrants issued by the Minister responsible for finance.

### APPROPRIATION EXPENDITURE CONTROL

119. 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 responsible for the proper management of 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 with a certificate to the effect that no expenditure or commitment on any of the subheads was incurred in excess of the authorised amount.

120. **Vote Accounting.** Vote Accounts and other subsidiary records were generally kept in an unsatisfactory manner by Ministries/Departments and Sub-Offices and were not reconciled with the relevant Appropriation Accounts. Consequently budgetary control has not been exercised in a proper manner which is one of the main reasons for the incurrence of excesses on the heads and subheads in the Appropriation Accounts. Duly certified statements attesting to the compliance with approved procedures relating to the proper incurrence of expenditure, vouching of transactions and the proper keeping of the Appropriation Accounts as required by financial instructions were not furnished by Accounting Officers.

### AUTHORITIES FOR EXPENDITURE

121. 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 the Financial year is as follows:—

| Authority   | \$'000  |         |         |
|---|---------|---------|---------|
|   | Current | Capital | Total   |
|   | \$      | \$      | \$      |
| Appropriation Act No. 1/81 enacted on 81-03-17            | 423,028 | 429,075 | 852,103 |
| Financial Paper 3/81 Resolution No. 20 passed on 81-08-06 | 1,561   | 7,149   | 8,710   |
| Financial Paper 4/81 Resolution No. 21 passed on 81-11-13 | 9,867   | 10,298  | 20,165  |
| Financial Paper 5/81 Resolution No. 26 passed on 81-12-23 | 26,067  | 54,055  | 80,122  |
| Total   | 460,523 | 500,577 | 961,100 |

122. The amount issued from the Consolidated Fund exceeded the total amount authorised by the Appropriation Act and the Resolutions passed by the National Assembly in respect of the following services:—

|   | \$'000                      |               |                               |
|---|-----------------------------|---------------|-------------------------------|
|   | Amount authorised for issue | Amount issued | Excess Over authorised amount |
|   | \$                          | \$            | \$                            |
| Head 2 — Guyana Defence Force                     | 58,254                      | 59,754        | 1,500                         |
| Head 23 — Ministry of Home Affairs — Prisons      | 3,477                       | 3,553         | 76                            |
| Head 46 — Ministry of Works and Transport (Works) | 19,238                      | 20,354        | 1,116                         |
| Head 49 — Ministry of Transport — Civil Aviation  | 3,326                       | 3,510         | 184                           |

The issue of amounts from the Consolidated Fund in excess of those authorised is an indication that adequate control was not exercised by the Ministry of Finance. This situation would unlikely to have occurred prior to the enactment of the Financial Administration and Audit (Amendment) Act No. 18/1976 which repealed section 19 of the Principal Act which had provided for orders issued by the Accountant General for the withdrawal of funds from the Consolidated Fund, to be authenticated by the Auditor General.

123. The expenditure incurred by an Accounting Officer on a Head/Division of the Annual Estimates as well as the Supplementary Estimates passed by the National Assembly is limited by the legislation relating to financial administration —



- (a) to the sum authorised by the Minister responsible for finance, by warrants under his hand addressed to the Accountant General, to be withdrawn (issued) from the Consolidated Fund and
- (b) to such amounts authorised by the Minister responsible for finance, by warrants addressed to the Accountant General, to be advanced from the Contingencies Fund to defray unforeseen and urgent expenditure for which no other provision exists.

It has been observed that certain Accounting Officers have incurred expenditure in excess of the total sum withdrawn (issued) from the Consolidated Fund and advances not cleared from the Contingencies Fund on the Heads/Divisions detailed under the relevant Ministries/Departments/Regions as summarised hereunder –

|         | Excess expenditure over with – draws from Consolidated Fund | Less advances not cleared from Contingencies Fund | Excess expenditure over with – draws and advances |
|---------|---|---|---|
|         | \$  | \$  | \$  |
| Current | 35,105,851  | 5,651,368   | 29,454,483  |
| Capital | 108,599,083   | 719,958   | 107,879,125                                       |
|         | 143,704,934   | 6,371,326   | 137,333,608                                       |

#### APPROPRIATIONS-IN-AID OUT-TURN OF RECEIPTS

124. The amount actually received in respect of the following services for the financial year, according to the Appropriation Accounts as compared with the estimated amount of the Appropriations-in-Aid authorised by the Appropriation Act and the amount under the estimates are shown hereunder:—

|        |  | Estimated Amount | Amount Received | \$'000<br>Amount under the Estimate |
|--------|--|------------------|-----------------|-------------------------------------|
|        |  | \$               | \$              | \$                                  |
| Head 2 | Office of the President and Cabinet – Guyana Defence Force | 1,500            | 80              | 1,420                               |
| " 23   | Ministry of Home Affairs – Prisons                         | 499              | 223             | 276                                 |
| " 46   | Ministry of Works and Transport (Works)                    | 2,499            | 985             | 1,514                               |
| " 49   | Ministry of Transport – Civil Aviation                     | 360              | 48              | 312                                 |



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

#### OUT-TURN OF EXPENDITURE

125. The actual expenditure excluding Statutory Expenditure as compared with the total of the Revised Estimates, and the total of the advances made from the Contingencies Fund for the financial year in respect of the Appropriation Accounts shown hereunder is subject to the comments at paragraphs 42, 56, 61, 63, 87, (a) and 120.

|         | \$'000                |                            |                      |  |                                    |                            |
|---------|-----------------------|----------------------------|----------------------|--|------------------------------------|----------------------------|
|         | Original<br>Estimates | Supplementary<br>Provision | Revised<br>Estimates | Advances<br>Contin-<br>gencies<br>Fund | Total<br>Autho-<br>rised<br>amount | Actual<br>Expen-<br>diture |
|         | \$                    | \$                         | \$                   | \$                                     | \$                                 | \$                         |
| Current | 423,028               | 37,495                     | 460,523              | 6,846                                  | 467,369                            | 465,279                    |
| Capital | 429,075               | 71,502                     | 500,577              | 720                                    | 501,297                            | 460,369                    |
| Total   | 852,103               | 108,997                    | 961,100              | 7,566                                  | 968,666                            | 925,648                    |

#### Unauthorised excess expenditure on Heads and Divisions

126. A summary of the unauthorised excess expenditure on the Heads and Divisions as shown on the Appropriation Accounts in respect of the financial year is shown hereunder:—

|         | \$'000   |   |  |   |   |
|---------|--|---|--|---|---|
|         | Total<br>expenditure<br>over the<br>Revised<br>Estimates<br>both Appro-<br>priation and<br>Statutory | Total<br>expenditure<br>over the<br>Revised<br>Estimates<br>Statutory | Total<br>expenditure<br>over the<br>Revised<br>Estimates<br>Appropri-<br>ation | Excess<br>covered by<br>Advances<br>from Con-<br>tingencies<br>Fund | Total<br>Unauthorised<br>Excess on<br>Appropriation —<br>Head/Divisions |
|         | \$   | \$  | \$   | \$  | \$  |
| Current | 24,396   | 6,670   | 17,726   | 6,846   | 10,880  |
| Capital | 51,697   | —   | 51,697   | 720   | 50,977  |

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 the financial year.

127. The incurring of expenditure on the Heads and Divisions 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 financial administration.

**Unauthorised excess expenditure on  
Subheads under Heads and Divisions**

128. The total excess expenditure on Subheads under Heads and Divisions as shown on the Appropriation Accounts for the financial year is as follows:—

| No. of<br>Subheads<br>Exceeded | Total Excess<br>on Subheads<br>over Revised<br>Estimates | No. of Subheads<br>covered by<br>Advances from<br>Contingencies<br>Fund | Excess covered<br>by Advances<br>from Contingencies<br>Fund | Excess on<br>Subheads<br>Unauthorised |
|--------------------------------|--|---|---|---------------------------------------|
|                                | \$   |   | \$  | \$                                    |
| 399                            | 120,153,022  | 25  | 5,072,993   | 115,080,029                           |

**Errors of Classification**

129. 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 financial year. Most of the errors of classification could have been avoided if Accounting Officers had paid attention to prompt reconciliation of the Appropriation Accounts with the Vote Accounts and to the shortcomings disclosed by audit examination.

**Liabilities relating to the Appropriation Accounts**

130. The total of the liabilities in respect of which the Accounting Officers sought approval for payment in the ensuing financial year was \$11,231,157. This amount did not include payment made by the Post Office Corporation and the Paymasters as mentioned at paragraphs 42 and 63 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 purposes as required by financial instructions. In the circumstances, the total of the liabilities remaining unsettled for the financial year has not been established.

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

131. The Accounting Officers have not furnished explanations as required by financial instructions of the causes of variations between the approved revised estimates including the sums authorised by means of advances from the Contingencies Fund and the expenditure incurred on each Subhead under the Heads and Divisions.

## STATEMENT OF EXCESS EXPENDITURE

132. Statement of Excess Expenditure in respect of the financial year 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 to 1980.

## SUPPLEMENTARY APPROPRIATION BILL

133. The amounts authorised by Resolutions passed by the National Assembly as detailed at paragraph 121 in respect of the financial year, 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 to 1980.

## UNPRESENTED VOUCHERS

134. Vouchers totalling a considerable sum in respect of transactions relating to Ministries/Departments for the financial year were 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

135. Articles, merchandise, or other commodities including equipment purchased by Ministries and Departments not under ministerial control are generally accounted for as follows:—

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

### Stores Accounting

136. As would 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

137. Every Ministry and Department not under Ministerial control is required to verify at least annually the stock held at each of 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**

138. 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**

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

#### **Loss of Stores**

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

#### **Accidents**

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

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

142. Permanent Secretaries and Heads of Departments not under Ministerial Control have not furnished duly certified statements of loss of stores, writes-off and accidents which occurred during the financial year, as required by financial instructions. In the circumstances the accuracy of the lists at paragraphs 140 and 141 could not be established.

### **OTHER PUBLIC PROPERTY**

#### **Government Quarters**

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

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

144. 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

145. 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. It is hoped that greater efforts would be made before the close of a 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 this Report, especially with regard to the accuracy and faithful keeping of the accounts and subsidiary records.

146. In the foregoing paragraphs the comments, observations and recommendations relate to the Annual Financial Statements signed and transmitted by the Accountant General as well as on the general administration of stores and other public property and financial administration taken as a whole. The following paragraphs deal with the Annual Financial Statements signed and transmitted by the Principal Receivers of Revenue and Accounting Officers as well as to those accounts for which the Permanent Secretaries, Heads of Department or other officers entrusted with public funds and other public property are accountable.

### APPROPRIATION ACCOUNTS, REVENUE STATEMENTS, OTHER ACCOUNTS AND AGENCIES MINISTRIES, DEPARTMENTS, REGIONS AND CONSTITUTIONAL OFFICES

#### OFFICE OF THE PRESIDENT AND CABINET APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

147. **Heads.** The unauthorised expenditure shown against the unmentioned Heads is a breach of the legislation pertaining to the administration of public funds:-

| Head<br>Number | Excess<br>over<br>Revised<br>Estimates | Excess-<br>covered by<br>Advances from<br>Contingencies<br>Fund | Unauthorised<br>Expenditure |
|----------------|--|---|-----------------------------|
|                | \$                                     | \$  | \$                          |
| 1              | 413,564                                | —   | 413,564                     |
| 2              | 4,651,455                              | 1,204,600   | 3,446,855                   |

148. **Subheads.** The excess expenditure on each of the subheads affected is shown in the Appropriation Accounts. However one of the subheads was covered by an advance from the Contingencies Fund. The excess expenditure on the other subheads totalled \$3,640,916.

### Appropriations-in-Aid

149. The out-turn of the receipt under Head 2 – Guyana Defence Force, Subhead 101 – Issues from Farm Produce, is as follows:–

| Estimated<br>Receipt | Actual<br>Receipt | Under the<br>Estimate |
|----------------------|-------------------|-----------------------|
| \$                   | \$                | \$                    |
| 1,500,000            | 80,436            | 1,419,564             |

The total value of farm produce issued to the Guyana Defence Force for dietary purposes was not charged out as expenditure and reflected as Appropriations-in-Aid receipt. The accounting records were not properly maintained and some were not submitted for audit. In the circumstances it could not be determined whether all production was properly accounted for and payment obtained for all credit sales.

### Liabilities not Settled

150. The total amount of the liabilities not settled at the close of the financial year and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$223,721. However it has been observed that in addition to this amount there were unpaid vouchers totalling \$2,089,494 in respect of which authority for payment was not sought in the ensuing year. There were also payments from Paymaster's advances totalling \$2,467,455 for the period October 1976 to July 1978 which were not reflected against the relevant heads and subheads of charge in the Annual Estimates. A complete list of the accounts remaining unsettled as at the close of the financial year, was not submitted as required by financial instructions.

### Misallocations of Expenditure

151. Test checks carried out on transactions revealed misallocations of expenditure. The misallocations were not rectified before the close of the accounts for the financial year. Expenditure totalling \$225,734 and \$117,377 incurred on the purchase of equipment and building materials and charged against Head 2 – Subhead 2 – Other Expenditure should have been charged to Division 1 – President, Subheads 1 – Purchase of Equipment and 2 – Buildings respectively. The Accounting Officer admitted that Expenditure totalling \$98,408 and \$115,877 were deliberately incurred against subheads 1 – Purchase of Equipment and 2 – Buildings respectively under the Capital Estimates. Such action defeats the purpose of budgetary control and is a breach of legislation relating to financial administration. The misallocation remained unadjusted on the subsequent provision of funds under the Capital Estimates.

### Unpresented Vouchers

152. Payment vouchers totalling a considerable sum were not produced for audit.

### Authorities for Expenditure

153. The incurring of expenditure on the undermentioned heads in excess of the sum withdrawn (issued) from the Consolidated Fund and advances not cleared from the Contingencies Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund and from the Contingencies Fund.

| Head | Excess<br>Expenditure<br>over with-<br>drawals from<br>the Consoli-<br>dated Fund | Less Advances<br>not cleared<br>from the Con-<br>tingencies<br>Fund | Excess<br>expenditure<br>over with-<br>drawals and<br>advances |
|------|---|---|--|
|      | \$  | \$  | \$   |
| 1    | 570,766   |   | 570,766  |
| 2    | 3,151,455   | 1,204,600   | 1,946,855  |

This unsatisfactory situation has resulted in an unauthorised overdraft of the Ministry's main bank account. An explanation has been requested.

### Expenditure Control

154. **Vote Accounting.** Vote accounts and subsidiary records of the Central Accounting Unit and constituent Departments were not properly maintained and supervised. Commitments relating to advances made from imprests, contracts and orders for purchases were not raised in the Vote Accounts at the Central Accounting Unit and the Guyana Defence Force. Expenditure was incurred on certain subheads in excess of the approved estimates by substantial amounts without first obtaining supplementary provision or advances from the Contingencies Fund. Monthly statements of reconciliation between Vote Accounts and monthly financial statements relating to paid expenditure were not produced for audit examination. In the circumstances the accuracy of the Appropriation Accounts has not been established.

155. **Personal Emoluments.** Salaries Registers kept by the Central Accounting Unit and constituent Departments were not properly maintained. There was no index to the Registers kept at the Central Accounting Unit and the Guyana National Service, to facilitate the checking of such records. In many instances, basic information with regard to employees was not recorded. Salaries Control Registers and Diaries of Pay Changes required to be kept for the purpose of enabling the supervisory officers to verify the accuracy of the payrolls at the time of certification were not kept at the Central Accounting Unit and constituent Departments.

156. **Travelling.** The Travelling Registers maintained at the Central Accounting Unit and its constituent Departments were not properly maintained. Basic information in support of the payment of allowances was not shown therein.



157. **Telephone.** Records of Overseas Calls and a Record of Telephone Accounts paid were not maintained by the Guyana Defence Force and those kept at the Ministry and the Guyana National Service, Finance Office, were not properly maintained. There were many instances where telephones were installed throughout the Ministry without approval of the competent authority. Overseas calls were not certified as official by supervisory officers and there was no evidence that telephone records were subjected to internal check.

158. **Contracts.** In several cases there was no evidence that Tender Board Procedures were followed in respect of goods purchased from and services rendered by private suppliers. Contracts were not entered into between the Guyana National Service and private parties in respect of services rendered and in other cases petty, instead of major contracts, were entered into. In some cases, awards of contracts were made after completion of the works. The Contract Register kept at the Guyana Defence Force was not properly maintained.

159. **Letters of Credit — Guyana Defence Force.** Letters of Credit were not serially numbered, and as a result it could not be determined whether all Letters of Credit and related records were produced. It has been suggested with a view to improving internal control that a separate file should be maintained for each Letter of Credit and its related documents. Cheques establishing Letters of Credit were drawn in favour of the Manager, Guyana National Co-operative Bank instead of the Accountant General as required by financial instructions. The Goods Received Book did not indicate whether Losses Reports were put up in respect of goods short-landed or broached or whether the cost of such goods was recovered.

## REVENUE STATEMENTS

### Revenue Control

160. **Revenue Accounting.** Revenue Accounts were not kept at the Central Accounting Unit, the Guyana Defence Force and the Guyana National Service. Consequently, a reconciliation was not carried out by the Principal Receiver of Revenue to determine the accuracy of the figures shown on the Revenue Statements. In the circumstances, the accuracy of the Revenue Statements was not established.

161. **Revenue Registers.** Revenue Registers such as Registers of Surcharges were not kept at the Central Accounting Unit and constituent Departments. It has been observed that persons were surcharged by the Defence Force Administration and not by the Secretary to the Treasury in accordance with the provisions of the Financial Administration and Audit Act Cap. 73:01. Flight statements prepared by the Air Corps and providing information for writing up the Flight Account Register were not produced for audit. The Flight Account Register was not properly maintained for example, particulars of flights and payments relating to them were not always stated. The Flight Account Register bore no evidence of supervisory checks. The authority for extending credit to persons/firms hiring aircraft and for writing off of an amount was not furnished. In the circumstances reliance could not be placed on the accuracy of records of the Flight Account Register and it could not be determined whether proper control was exercised over the assessment and collection of the revenue.



162. **Hire of Equipment – Guyana Defence Force, Construction Engineering Corps.** The Guyana Defence Force hired vehicles/equipment to private parties and other Public Sector agencies without obtaining deposits from the parties concerned. An examination of the Record of Vehicles/Equipment Hired kept at Timehri revealed that an amount of \$2,555,569 was owing at the end of the financial year. A monthly reconciliation of the Headquarters Records and those of the Construction Engineering Corps was not carried out.

163. **Hire of Vehicles to Private Parties – Guyana National Service.** The Guyana National Service hired vehicles to private parties but appropriate records were not maintained. The Principal Receiver of Revenue was required to furnish particulars relating to such hires. A reply has however not been received.

164. **Arrears of Revenue.** Half-yearly Statements of Arrears of Revenue were not submitted as required by financial instructions. Consequently the total arrears of revenue could not be determined.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

165. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund Accounts of the Ministry and its constituent Departments and those of the Accountant General was not seen. In the circumstances, the accuracy of the Deposits Fund Accounts could not be established.

166. **Deposits.** The Deposits Register and Deposits Account Ledger kept at the Central Accounting Unit was not properly maintained. The deposits entered in the Deposits Register were not serially numbered, and the Deposits Ledger was not balanced monthly. A Deposits Control Account was not kept and half-yearly certificates of balances were not prepared as required by financial instructions. The Statement of Deposit Accounts at the end of the financial year submitted by the Accountant General showed static debit and credit balances as follows:—

| No. of<br>Debit<br>Balances | Total of<br>Debit<br>Balances | No. of<br>Static<br>Debit<br>Balances | Total<br>Static<br>Debit<br>Balances | No. of<br>Credit<br>Balances | Total<br>Credit<br>Balances | No. of<br>Static<br>Credit<br>Balances | Total<br>Static<br>Credit<br>Balances |
|-----------------------------|-------------------------------|---------------------------------------|--------------------------------------|------------------------------|-----------------------------|--|---------------------------------------|
|                             | \$                            |                                       | \$                                   |                              | \$                          |  | \$                                    |
| 6                           | 98,449                        | 5                                     | 31,652                               | 20                           | 250,830                     | 18                                     | 222,890                               |

167. **Advances.** The Advances Ledgers kept at the Central Accounting Unit and constituent Departments were not properly maintained. Instances were observed where deductions from officers' salaries and the balances on advances were not recorded and where deductions were discontinued but the relevant authorities

were not inserted in the ledgers. The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the following position:—

| 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 |
|-----------------------|-------------------------|------------------------------|-----------------------------|------------------------|-----------------------|-------------------------------|------------------------------|
|                       | \$                      |                              | \$                          |                        | \$                    |                               | \$                           |
| 5                     | 683,407                 | 3                            | 24,065                      | 1                      | 388                   | 1                             | 388                          |

## GENERAL ACCOUNT

### Accounting Control

168. **Collection Procedures.** The procedures relating to the collection of public monies were not strictly observed. The Remittance Books kept at the Central Accounting Unit and constituent Departments were not properly maintained and there was lack of supervision over the accounting for remittances. A Collector's Chart was not kept in order to ensure that Collector's Cash Book/Statements were received from all Department and Sub-Offices and brought to account promptly in the Public Accounts.

169. **Controlled Forms.** Instances were observed where general receipt books were not entered in the Register of Controlled Forms kept at the Finance Division, Guyana National Service. A Register of Controlled Forms was not kept at the Publishing Centre, Guyana National Service.

170. **Paymasters' Advances.** The Paymasters' System was last operated in July 1978. The Paymasters' Advances Registers at the Central Accounting Unit revealed that advances totalling \$2,467,455 made during October 1976 to July 1978 were not cleared as at 31st December, 1981. Information was requested regarding the action being taken to clear the outstanding balance.

171. **Imprest Accounts.** The imprests at the Guyana Defence Force and the Guyana National Service were not properly operated and supervised. Advances were made from the Guyana Defence Force imprest which should normally have been made by the Accountant General and the authority for making certain types of advances was not seen. It has been observed that advances made by the Guyana National Service totalling \$101,341 in respect of 1981 had not been cleared even though the authorised imprest of \$200,000 was over-retired. An explanation was requested but a reply has not been received. A similar situation existed with regard to the Guyana Defence Force where considerable funds from the Salaries and Unpaid Salaries Accounts were used to inflate its imprest. The Imprest Cash Books bore no evidence of check and monthly bank reconciliation statements were not produced for audit examination for both of these constituent Departments. The Guyana National Service Imprest Account No. 488 with the Bank of Guyana which was inactivated at 31st December, 1977 had a static overdraft of \$96,940 from 1978 to 15th December, 1981. The position as regards the Imprest Bank Account operated with the Guyana National Co-operative Bank could not be determined as the necessary records were not produced for audit examination.

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

| No. of Accounts with Debit Balances | Total Debit Balances | No. of Accounts with Static Debit Balances | Total Static Debit Balances | No. of Accounts with Credit Balances | Total Credit Balances | No. of Accounts with Static Credit Balances | Total Static Credit Balances |
|-------------------------------------|----------------------|--|-----------------------------|--------------------------------------|-----------------------|---|------------------------------|
|                                     | \$                   |  | \$                          |                                      | \$                    |   | \$                           |
| 4                                   | 697,118              | 5  | 216,953                     | 2                                    | 296,585               | 2   | 296,595                      |

172. **Salaries Bank Accounts.** A Salaries Cash Book was not maintained in respect of the Guyana National Service Bank Account. The Cash Book for the Guyana Defence Force Salaries Bank Account was not properly maintained. There were considerable delays in effecting reconciliation of the Guyana Defence Force and the Guyana National Service Salaries Accounts and copies of monthly bank reconciliation statements were not submitted for audit examination as required by financial instructions. The bank reconciliation statements for the Head of the Presidential Secretariat Salaries Account showed a number of differences between the Cash Book and Bank Statements but no evidence has been seen of the action taken to clear them. The Salaries Accounts of the Presidential Secretariat, the Guyana Defence Force and the Guyana National Service were in overdraft by substantial amounts throughout the year. Unauthorised transfers of funds to imprest were made from the Guyana Defence Force and the Guyana National Service Salaries Accounts and payment for goods and services were made from funds provided for the payment of salaries and allowances.

173. **Ministry's Main Bank Accounts.** The Receipt Voucher Number Books for the period January to November 1981 and the Payment Voucher Number Books for the periods 19th to 30th March, 1981 and 5th November to 31st December, 1981 were not produced. Differences were observed between the total amount shown in the Payment Voucher Number Books produced and those recorded in the Ministry's Summary Cash Book.

174. It has been observed that the Main Bank Account No. 700 was overdrawn by substantial amounts on several occasions. Further, there were protracted delays in effecting reconciliation of this account. The previous Main Bank Account No. 200 which was inactive as from 31st December, 1977 and which was not closed, showed an overdraft of \$5,773,147 at 31st December, 1981.

175. **Unpaid Salaries Bank Account — Guyana Defence Force.** The Cash Book for the period July 1981 to November 1981 was not produced for examination. It is understood that it was in police custody. Unpaid salaries were not promptly repaid to the appropriate vote or to revenue in accordance with financial instructions. It has been observed that substantial amounts were improperly paid from this bank account instead of from the imprest or the main bank account. A list of unpaid salaries and allowances to members of the Defence Force at the end of the financial year was not submitted as required by financial instructions. Bank reconciliation statements for this account were not produced for audit examination. This unsatisfactory situation could lead to serious irregularities being perpetuated and remaining undetected for a considerable period.

176. **Collectors' Cash Book/Statements – Ministry's Sub-Offices.** Collectors' Cash Book/Statements and related documents were not submitted for audit examination for several months during the year. An examination of those Cash Book/Statements submitted revealed that they were not properly maintained and submitted half monthly in accordance with financial instructions.

177. **Daily Cash Composition.** Daily Cash Composition Books were not kept at the various locations of the Guyana Defence Force and the Guyana National Service.

178. **Losses of Cash.** No loss of Cash was reported. With effect from July, 1972 the power of surcharge by the Secretary to the Treasury ceased in respect of the Guyana Defence Force pending the drafting of the necessary regulations under the Defence Act, and consequently all losses were not reported. However, to date the necessary regulations have not been promulgated. The Accounting Officer was asked to confirm that there were no losses of cash during the year.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

179. **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 Government's permanent assets were not maintained by the Ministry and a constituent Department. The suggestion made since 1972 that annual certificates be given by suitably appointed Boards of Survey to the effect that vehicles and equipment of the Guyana Defence Force were in existence and agreed with the details in the inventory has not yet been implemented.

180. **Purchase of Stores.** Substantial quantities of stores were purchased from private suppliers instead of other Public Sector 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. Certain other financial procedures relating to the purchase of stores were not followed.

181. **Storekeeping.** Several unsatisfactory features regarding storekeeping at certain Sub-Offices were observed which in some cases resulted in considerable shortages and excesses. The unsatisfactory features include failure to produce several bin cards and to dispose of unserviceable and obsolete stores promptly. Loans were made to private parties without proper authority and several loans were long outstanding. Inventories of furniture and equipment were either not properly maintained or produced for audit examination.

182. **Log Books – Vehicles and Boats.** All log books were not produced for vehicles stationed at the Ministry's Head Office. From test checks carried out on log books at certain locations of the Guyana Defence Force and the Guyana National Service, it has been 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 journeys were not authorised. In many cases,

monthly returns relating to fuel consumption were not submitted. 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.

183. **Cannibalisation of Vehicles and Engines – Guyana Defence Force and Guyana National Service.** 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 all such vehicles and engines.

184. **Workshops.** It has been observed that in certain workshops suitable records were either not kept or properly maintained in order to determine the actual cost of each job. There were considerable delays in effecting repairs to vehicles. Records were not kept at certain workshops for unserviceable parts removed from vehicles in accordance with financial instructions.

185. **Libraries – Guyana Defence Force.** Accession records were either not kept or properly maintained at certain Sub-Offices. The systems in operation were not satisfactory. It has been suggested that the systems should be documented. Although the library at Camp Ayanganna was a reference library, loans were made to certain officers and many such loans were long outstanding. There were changes of librarians, but no handing/taking over statements were prepared as required by financial instructions.

186. **Loss of Stores and Accidents.** A list of the loss of stores and accidents reported is set out at Appendix A(2) and A(3) respectively. With effect from July 1972 the power of surcharge by the Secretary to the Treasury ceased in respect of the Guyana Defence Force pending the issue of appropriate regulations under the Defence Act. Consequently all losses and accidents were not reported to the Secretary to the Treasury with copy to the Auditor General. To date the necessary regulations have not been issued.

#### OTHER MATTERS

187. **National Insurance Scheme.** The Registers of National Insurance Scheme Contributions and Cheques Remitted to the General Manager, National Insurance Scheme were not properly maintained and supervised. Monthly reconciliation between the total of cheques paid over to the Scheme and the total on the contribution cards was not effected as required by financial instructions.

188. **Field Audit Reports.** Field Audit Reports were not accompanied by explanations from the storekeepers and their supervisors in respect of discrepancies found and in many cases there were protracted delays before such explanations were furnished. Several explanations are still outstanding and action cannot therefore be completed by the Losses Board on numerous matters reported.

189. **Gold Mining Operations – Guyana National Service.** The records relating to the production and disposal of gold were not properly maintained. Information was sought regarding the proceeds obtained from the gold produced.

190. **Gold Mining Operations – Guyana Defence Force.** The records relating to gold mining operations were not satisfactorily kept.

191. **Regimental Fund – Guyana Defence Force.** The books and accounts of this Fund have not been submitted for audit since the Fund was established.

192. **Development Fund, Canteen Fund, Pioneer Fund and Welfare Fund – Guyana National Service.** The books and accounts of these Funds have not been submitted for audit since the Funds were established.

## MINISTRY OF PUBLIC CORPORATIONS APPROPRIATION ACCOUNTS

### Authorities for expenditure

193. Incurring of expenditure to the tune of \$8,279 under Head 3, Ministry of Public Corporations without obtaining withdrawals from the Consolidated Fund shows that due regard has not been paid by the Accounting Officer to the provisions of the Financial Administration and Audit Act Cap. 73:01 and financial instructions issued thereunder.

## JUDICIARY APPROPRIATION ACCOUNTS

### Unauthorised Excesses

194. **Heads.** The excess expenditure under Head 4 – Supreme Court of Judicature as shown in the Appropriation Accounts is \$62,563. The expenditure of \$1,757,165 under Subhead 1 – Personal Emoluments includes statutory expenditure of \$161,152 shown on the Statement of Statutory Expenditure. This latter amount is however grossly understated in view of the fact that the amount shown in the Annual Estimates passed by the National Assembly in respect of statutory expenditure under the abovementioned subhead was \$518,200 and a further sum of \$351,310 was requested to be withdrawn from the Consolidated Fund to meet additional statutory expenditure.

195. The Vote Account for Personal Emoluments relating to statutory expenditure was not properly maintained. Consequently the actual statutory expenditure was not available. The excess expenditure relating to the Appropriation Accounts has therefore not been determined.

196. The excess expenditure of \$19,030 as shown in the Appropriation Accounts under Head 5 Magistrates was covered by an advance from the Contingencies Fund.

197. **Subheads.** The excess expenditure on each of the 16 subheads affected is shown in the Appropriation Accounts. The excess on one of the subheads was covered by an advance from the Contingencies Fund. The excess expenditure on other subheads totalled \$184,721. However this figure is subject to my comments at paragraphs 194 and 195.



### **Liabilities relating to the Appropriation Account**

198. The liabilities not settled at the close of the financial year and in respect of which the Accounting Officer sought approval for payment in the ensuing year was \$9,544.

199. A complete list of the accounts remaining unsettled as far as the Appropriation Account for the financial year is concerned was not submitted for audit examination as required by financial instructions. In the circumstances, the total of the liabilities remaining unsettled for the year has not been verified.

### **Unpresented Vouchers**

200. The attention of the Accounting Officer and the Accountant General has been drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

### **Expenditure Control**

201. **Vote Accounting.** Vote Accounts kept at the Georgetown Magistrate's Court was not satisfactorily maintained. The Vote Accounts kept at the Supreme Court was not reconciled with the monthly financial statements relating to paid expenditure. Consequently, the accuracy of the Appropriation Accounts has not been established.

202. **Personal Emoluments.** In some instances reasons for cessation of salaries were not stated in the Salaries Register kept at the Supreme Court. The Salary Register at the Georgetown Magistrate's Court was not properly written up, and there were many omissions of important details. There were also cases where salaries ceased, but no authorities were quoted in the Register. Neither a Salaries Control Record nor a Diary of Pay Changes was kept at the Supreme Court. Overtime payments in respect of Rent Assessment cases were recorded in a foolscap book. An examination of this record revealed several instances where substantial sums of P.A.Y.E. and N.D.S. were short deducted from Officer's earnings. There was considerable delay in forwarding the Annual Form 2 returns to the Commissioner of Inland Revenue in respect of income for the year 1981.

203. **Travelling Register.** The register kept at the Supreme and Magistrate's Courts did not contain sufficient information to permit a proper examination of the records. Half-yearly returns of travelling were also not submitted to the Public Service Ministry.



### Authorities for Expenditure

204. The incurring of expenditure on the undermentioned heads in excess of the issues from the Consolidated Fund and advances from the Contingencies Fund is a serious breach of the legislation relating to financial administration.

| Head | Excess Expenditure over withdrawals | Less advances not cleared from Contingencies Fund | Excess over withdrawals and advances |
|------|-------------------------------------|---|--------------------------------------|
|      | \$                                  | \$  | \$                                   |
| 4    | 1,257,071                           | —   | 1,257,071                            |
| 5    | 679,520                             | 226,842   | 452,678                              |

### REVENUE STATEMENTS

#### Revenue Control

205. **Revenue Accounting.** A Revenue Account was not maintained by the Registrar in his capacity as Principal Receiver of Revenue. Consequently the accuracy of the Revenue Statements has not been established.

206. **Control of Case Jackets.** A large number of criminal case jackets were not produced for audit at certain Magisterial Districts. Attention was also drawn to the unsatisfactory storage and security of case jackets in certain Districts. There were instances at Georgetown Magistrate's Court where case jackets with unpaid fines were filed away with those of fines paid.

207. **Fines Register.** The Fines Registers at certain Magistrate's Offices bore no evidence of check by supervisory officers for the purpose of ensuring prompt and accurate collection of fines.

208. **Issue of Commitment Warrants.** Numerous cases were observed where Commitment Warrants were not issued for unpaid fines, although the expiry date for payment had long elapsed.

209. **Arrears of Revenue.** It was drawn to attention that in many Magisterial Districts there were substantial sums of arrears of revenue outstanding. Half-yearly statements of arrears of revenue were not submitted for audit.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

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

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

| 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 |
|-----------------------|-------------------------|------------------------------|--------------------------------|------------------------|--------------------------|-------------------------------|---------------------------------|
|                       | \$                      |                              | \$                             |                        | \$                       |                               | \$                              |
| 32                    | 482,575                 | 26                           | 184,887                        | 79                     | 876,465                  | 56                            | 431,330                         |

212. **Advances Ledger.** The Advances Ledger kept at the Magistrate's Court was not properly maintained in that important information in respect of advances granted were omitted and reasons for cessation of deductions were not recorded. The Personal Advance Accounts were not reconciled with the records at the Accountant General's Department to ensure accuracy of the balances on the accounts.

213. **Advances.** The Statement of Advance Accounts as at the end of the financial year under review submitted by the Accountant General showed the following position:—

| 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 |
|-----------------------|-------------------------|------------------------------|--------------------------------|------------------------|--------------------------|-------------------------------|---------------------------------|
|                       | \$                      |                              | \$                             |                        | \$                       |                               | \$                              |
| 1                     | 572                     | 1                            | 572                            | 4                      | 35,005                   | 4                             | 35,005                          |

## GENERAL ACCOUNT

### Accounting Control

214. **Collection Procedures.** There was no evidence in the Remittance Book kept by the Collecting Officer of the Bastardy and Affiliation section that mail was opened in the presence of another officer.

215. **Collectors' Cash Book/Statements.** A number of unsatisfactory features were observed on Collectors' Cash Book/Statements of the Georgetown Magistrate's Court and of those submitted by the Supreme Court to the Accountant General. There was no evidence of supervisory check to ensure that the statements were prepared and submitted in accordance with financial instructions.

216. **Controlled Forms.** The Registers of Controlled Forms at certain Magisterial Districts were not properly maintained as several forms were not entered in the Registers and controlled forms entered in the Registers were not presented for audit inspection. The Register of Controlled Forms at the Supreme Court bore no evidence of check by a Senior officer.

217. **Daily Record of Unused Cheques.** The cheque books in use at the Georgetown Magistrate's Court were not inspected at the end of each business session as a safeguard against fraud.

218. **Imprest.** Four Sub-Imprest Accounts at the Supreme Court and Georgetown Magistrate's Court were not properly operated. The Cash Book was not checked and balanced daily, and there were many occasions when Imprest Account No. 273 was overdrawn. It has been observed that the State Witness Imprest Account was being operated on a cash basis although a Bank Account styled "Georgetown Magisterial District Imprest Account No. 499" was in existence. The Statement of Imprests submitted by the Accountant General revealed that there were debit balances on the Imprests as follows:—

| No. of Accounts | Total Debit Balances | No. of Static Debit Balance | Total Static Debit Balance |
|-----------------|----------------------|-----------------------------|----------------------------|
|                 | \$                   |                             | \$                         |
| 2               | 52,482               | 1                           | 257                        |

219. **Salaries Account.** The Salaries Cash Book for Account Number 455 bore no evidence of Supervisory check, while that for account No. 159 was not written up for many months during the financial year. Bank reconciliation statements of both these accounts were not seen.

#### STORES AND OTHER PUBLIC PROPERTY

220. **Inventories.** Inventories of office equipment and furniture for the various Magistrates Courts in Georgetown, Collecting Officers' Section and the Main Office were not presented for audit examination. Inventories were not maintained at the Supreme Court, Georgetown.

#### COURTS' ACCOUNTS

##### Supreme Court

221. **Execution Sales.** Commission on execution sales conducted by the Marshal of the Supreme Court and deposited to his account was not paid over to revenue. The Execution Sales Cash Book was not satisfactorily written up and balanced. The Registrar did not deposit with the Accountant General a half-yearly list of all monies, the proceeds of sale of properties, under execution, of which all instalments have been paid up, and of monies remaining unclaimed for over three months prior to 30th June and 31st December in every year.

222. The Bank Account in respect of execution sales for the financial year was sometimes overdrawn and bank reconciliation statements were not seen. It was also observed that 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.

223. **Minor's Accounts.** The Cash Book relating to transactions of Minor's Accounts was not properly written up. For instance, account numbers were not always stated, balances not brought forward, and sufficient particulars of payments not

quoted. There was also no evidence that the Cash Book was checked by the Accountant. Ledger accounts were not balanced to permit reconciliation with the Cash Book balance. A test check of entries in the ledger accounts with the related Bank Pass Books revealed omissions of entries in the ledger accounts.

224. **Witness Money Account.** The Cash Book was not satisfactorily written up. For example a column for Bank Deposits was not provided, there were also errors of omission and the Cash Book was not balanced. Bank reconciliation statements were also not seen.

225. According to the Ledger Accounts there were unclaimed witness monies over a protracted period, without action being taken to have the amounts properly disposed of. Half-yearly certified statements showing the balances on this account was not prepared and forwarded to the Accountant General as required by Law.

#### **Magistrates' courts**

226. **Courts' Accounts.** Cheque numbers were not entered in the Maintenance and Bastardy Cash Book at the Georgetown Magistrates' Court and in many instances receipts and payments were totalled and entered in the Cash Book instead of having individual entries. Unreconciled differences were observed between Bank Balances and Cash Book balances. In one other Magisterial District the Maintenance and Bastardy Bank account was seven years in arrears of reconciliation. Consequently, the accuracy of the balance on this account could not be verified.

227. In certain Magisterial Districts the Suitors' Deposits Cash Books were not properly written up to show cheque numbers and types of deposits. There was also no evidence that the cash books were checked monthly by the Registrar or Clerk of Court and certified as required by Law. In one instance suitors' money was used to supplement the Imprest Account, and the relevant bank account was seven years in arrears of reconciliation.

228. Suitors' Deposits cash books and ledgers were not always balanced, as a result reconciliation of the cash books with the ledgers could not have been effected. Therefore, the accuracy of the balances on these accounts have not been established.

229. Registers of Unclaimed Suitors' Deposits were not maintained in some Magisterial Districts, and the Statutory requirements relating to the paying over of unclaimed balances to the Accountant General were not always observed.

#### **OTHER MATTERS**

##### **SECURITY**

230. It was observed in one Magisterial District that adequate security arrangements were not made for the custody of Transports lodged to abide bail costs.

231. Neither a register of the contents of the safe, nor a register of key holders was kept at Supreme Court as required by Financial Regulations.

232. **National Insurance Scheme.** Attention was drawn to the considerable delay in the surrendering of Contribution Cards. A Register of Contributors was also not kept at the Georgetown Magistrate's Office, and acknowledgement receipts for several cheques paid over to the Scheme were not seen.

233. **Register of Insurance Premiums.** A Register of Insurance Premiums was not kept, consequently quarterly returns of insurance premiums were not submitted to the Accountant General to enable him to accurately collect the necessary service fees from the Insurance Companies.

**MINISTRY OF PARLIAMENT AFFAIRS  
PARTY AND STATE RELATIONS  
APPROPRIATION ACCOUNTS**

**Unauthorised Excesses**

234. **Subheads.** The excess expenditure of \$10,077 on four subheads is detailed on the Appropriation Accounts.

**PARLIAMENT**

**APPROPRIATION ACCOUNT**

**Unauthorised Excesses**

235. **Subheads.** The excess expenditure of \$2,876 on four subheads is detailed on the Appropriation Accounts.

**Liabilities relating to the Appropriation Account**

236. The total of the liabilities in respect of which the Accounting Officer sought approval for payment in the ensuing year was \$1,266.

**Unpresented Vouchers**

237. The attention of the Accounting Officer and the Accountant General has been drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

**Expenditure Control**

238. **Personal Emoluments.** Instances were observed in the Salaries Register where deductions for P.A.Y.E. and N.D.S. ceased without authorities being quoted.

239. **Withdrawals from Consolidated Fund.** A record of withdrawals from the Consolidated Fund was not kept.

## DEPOSITS FUND ACCOUNTS

240. **Deposits.** The statement of Deposits Accounts at the end of the financial year submitted by the Accountant General showed certain accounts with credit balances and static credit balances as follows:—

| No. of Accounts<br>with Credit Balances | Total of<br>Credit Balances | No. of Accounts<br>with Static<br>Credit Balances | Total of Static<br>Credit Balances |
|---|-----------------------------|---|------------------------------------|
|   | \$                          |   | \$                                 |
| 3                                       | 5,696                       | 3   | 5,696                              |

241. **Advances.** Instances were observed where large balances remained outstanding on personal advances, but deductions had ceased.

## GENERAL ACCOUNT

242. **Collection Procedures.** Copies of monthly returns of unused receipts were not prepared, certified and submitted for audit.

243. **Collectors' Cash Book/Statements.** Acknowledgement receipts for revenue collected and remitted to the Accountant General's Department were not presented for audit.

244. **Imprests.** The Special Imprest Bank Account operated with effect from November 30, 1981 reflected debit balances during December. Also a certified monthly bank reconciliation statement was not produced. The Statement of Imprests submitted by the Accountant General at the end of the financial year showed there was an Imprest Account with a debit balance of \$40.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

245. **Storekeeping.** The inventory records produced bore no evidence of periodic check as required by Stores Regulation.

## AUDIT

## APPROPRIATION ACCOUNTS

### Liabilities relating to the Appropriation Accounts

246. The total amount of liabilities not settled at the close of the financial year in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$16,276.

## DEPOSITS FUND ACCOUNTS

247. **Deposits.** The Statement of Deposits Accounts as at the end of the financial year submitted by the Accountant General showed two block accounts not requested by the Audit Office with static credit balances totalling \$4,518. The attention of the Accountant General has been drawn to this matter with a view to clearing the balances.

248. **Advances.** The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed two block accounts not requested by the Audit Office with static credit balances totalling \$13,456. The attention of the Accountant General has been drawn to this matter with a view to clearing the balances.

## GENERAL ACCOUNT

### Accounting Control

249. **Imprest.** The Statement of Imprest submitted by the Accountant General at the end of the financial year showed a static debit balance of \$155.

## OMBUDSMAN

## APPROPRIATION ACCOUNT

### Unauthorised Excesses

250. **Subheads.** The excess expenditure of \$1,268 on one subhead is shown on the Appropriation Accounts.

### Unpresented Vouchers

251. The attention of the Accounting Officer and the Accountant General was drawn to the fact that payment vouchers for a considerable sum were not presented for audit examination.

### Expenditure Control

252. **Telephones.** A record of overseas calls made was not kept.

## DEPOSITS FUND ACCOUNTS

253. **Advances.** The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed a large credit balance of \$1,000,000 on one account.

## GENERAL ACCOUNT

254. **Controlled Forms.** Several cheque books were not recorded in the Register of Controlled Forms. Proper control was not exercised over cheque books in use to safeguard the illegal extraction of cheques.



255. **Imprest.** The Statement of Imprest submitted by the Accountant General at the end of the financial year showed one account with static debit balance of \$68.

## STORES AND OTHER PUBLIC PROPERTY

### Stores Accounting

256. **Inventory.** The Inventory of office furniture and equipment bore no evidence of supervisory checks.

## PUBLIC AND POLICE SERVICE COMMISSIONS

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

257. **Subheads.** The excess expenditure of \$11,982 on two subheads is detailed in the Appropriation Accounts.

#### Liabilities relating to the Appropriation Account

258. The total amount of liabilities not settled at the close of the financial year and in respect of which the Accounting Officer sought approval for payment in the ensuing year was \$1,405.

#### Unpresented Vouchers

259. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Expenditure Control

260. **Vote Accounting.** Evidence of 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.

261. **Personal Emoluments.** The Salaries Registers were not properly maintained as several authorities affecting the payment of salaries, and details of salaries refunded were not always recorded. Neither a Salaries Control Register nor a Diary of Pay Changes was produced for audit.

262. **Telephone.** A record of official overseas telephone calls was not maintained in accordance with financial instructions.

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

### Authorities for Expenditure

264. The incurring of expenditure on the undermentioned head in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

| Head | Excess expenditure<br>over withdrawals<br>\$ |
|------|--|
| 10   | 206,236                                      |

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

265. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposit Fund Accounts could not be established.

266. **Deposits.** The statement of Deposits Accounts as at the end of the financial year submitted by the Accountant General showed the following positions:—

| Account with Debit Balances | Total of Debit Balances | Account with Static Debit Balances | Total of Static Debit Balances | No. of Accounts with Credit Balances | Total of Credit Balances | No. of Accounts with Static Credit Balances | Total of Static Credit Balances |
|-----------------------------|-------------------------|------------------------------------|--------------------------------|--------------------------------------|--------------------------|---|---------------------------------|
|                             | \$                      |                                    | \$                             |                                      | \$                       |   | \$                              |
|                             | 278                     | 1                                  | 278                            | 2                                    | 10,690                   | 2   | 10,690                          |

267. **Advances.** The Personal Advances Register bore no evidence of supervisory checks. The statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the following position:—

| No. of Accounts with Debit Balances | Total of Debit Balances | No. of Accounts with Static Debit Balances | Total of Static Debit Balances | No. of Accounts with Credit Balances | Total of Credit Balances | No. of Account with Static Credit Balances | Total of Static Credit Balances |
|-------------------------------------|-------------------------|--|--------------------------------|--------------------------------------|--------------------------|--|---------------------------------|
|                                     | \$                      |  | \$                             |                                      | \$                       |  | \$                              |
| 1                                   | 54.                     | 1  | 54.                            | 1                                    | 326.                     | 1  | 326.                            |

### GENERAL ACCOUNT

#### Accounting Control

268. **Collection Procedures.** Acknowledgement receipts were not recorded in the Remittance Book.

269. **Controlled Forms.** Several cheque books were not recorded in the Control Register and proper control was not exercised over cheque books in use to safeguard the illegal extraction of cheques.

270. **Collector's Cash Book/Statements.** Acknowledgement receipts from the Accountant General for monies remitted to that Department were not seen.

271. **Imprest.** The Imprest Cash Book was not written up on many occasions. Information concerning reimbursement of imprest was not recorded. The Statement of Imprest submitted by the Accountant General at the end of the financial year showed the following position:—

| No. of Account | Credit Balance |
|----------------|----------------|
|                | \$             |
| 1              | 36             |

272. **Composition of Daily Cash Balances.** A record of the daily cash balances was not maintained for the greater part of 1981.

273. **Salaries Cash Book.** The Salaries Cash Book was not balanced during the period under review and no evidence of supervisory checks was seen.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

274. **Inventory.** An inventory of furniture and equipment was not produced for audit, nor were the items marked to render them identifiable as Government's property.

## OTHER MATTERS

275. **National Insurance Scheme.** National Insurance Scheme contribution cards for the year under review were not submitted promptly for renewal.

## TEACHING SERVICE COMMISSION

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

276. **Subheads.** The excess expenditure of \$1,683 on one subhead is detailed in the Appropriation Accounts.

#### Unpresented Vouchers

277. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

### **Expenditure Control**

278. **Vote Accounting.** The entries in the Votes Ledger were not initialled by the supervising officer and in some instances the balance available column was not written up.

279. **Personal Emoluments.** Important particulars concerning officers' salaries were not stated in the Salaries Register. A Diary of Pay Changes was not produced for audit.

### **Deposits Fund Accounts Accounting Control**

280. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposit Fund Accounts could not be established.

281. **Deposits.** The Statement of Deposits Accounts as at the end of the financial year submitted by the Accountant General showed one account with a static credit balance.

### **GENERAL ACCOUNT**

#### **Accounting Control**

282. **Controlled Forms.** A Register of Controlled Forms was not maintained. Proper control was not exercised over cheque books in use to safeguard the illegal extraction of cheques.

283. **Imprest.** Duplicate copies of the Imprest Cash Book were not forwarded to the Accountant General with vouchers for reimbursement and the Imprest Cash Book bore no evidence of supervisory checks. The Statement of Imprest submitted by the Accountant General at the end of the financial year showed one account with static credit balance.

284. **Salaries Cash Book.** This record bore no evidence of supervisory check.

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

#### **Stores Accounting**

285. **Inventory.** An inventory of furniture and office equipment was not produced for audit, and these items were not suitably marked to render them identifiable as Government's property.

### **OTHER MATTERS**

286. **National Insurance Scheme.** National Insurance Scheme cards for 1981 were not surrendered promptly to N.I.S. office, in order to obtain cards in respect of the following year.

## PUBLIC PROSECUTIONS

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

287. **Subheads.** The excess expenditure of \$2,547 on three subheads is detailed in the Appropriation Accounts. The excess on one of the subheads was covered by an advance from the Contingencies Fund.

#### Unpresented Vouchers

288. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Expenditure Control

289. **Vote Accounting.** Vote Accounts were not kept in accordance with financial instructions. For example, the balance available columns were not written up and initials of certifying officer not always seen. Evidence of monthly reconciliation between the Department's Vote Accounts and the Expenditure Reports was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

290. **Personal Emoluments.** Salaries Registers were not maintained in a manner as would facilitate proper examination. In some instances reference to authorities was not recorded. The Salaries Control Register was not certified by a senior officer, and a Diary of Pay Changes was not produced for audit.

291. **Travelling Register.** Relevant information such as authority, mileage ceiling etc., were not recorded in this Register. In the circumstances it was not possible to verify whether all travelling allowances paid were properly authorised for payment.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

292. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposits Fund Accounts could not be established.

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

| No. of<br>Accounts<br>with<br>Credit<br>Balances | Total<br>Credit<br>Balances | No. of<br>Accounts<br>with Static<br>Credit<br>Balances | Total<br>Static<br>Credit<br>Balances |
|--|-----------------------------|---|---------------------------------------|
|  | \$                          |   | \$                                    |
| 3  | 3,769                       | 3   | 3,769                                 |

294. **Advances.** The Statement of Advances as at 1981-12-31 submitted by the Accountant General showed one account with a static debit balance.

## GENERAL ACCOUNT

### Accounting Control

295. **Controlled Forms.** The Controlled Forms Register was not maintained in accordance with financial instructions. For example, relevant information as to requisition number, issue note number, date received, date issued and to whom issued were not recorded therein.

296. **Collectors' Cash Book/Statements.** There were cases where financial instructions relating to the certification of the Collectors' Cash Book/Statements were not observed. Acknowledgements from the Accountant General in respect of remittances as shown on the Collectors' Cash Book/Statements were not produced for audit. In the circumstances it could not be determined whether all monies collected were properly brought to account in the Public Accounts.

297. **Composition of Daily Cash Balances.** The Record of the Composition of Daily Cash Balances was not maintained for the year under review.

298. **Cheque Books.** There was no evidence that a senior officer checked the cheque books in use at the end of each business session to safeguard against the illegal extraction of cheques.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

299. **Stores Accounting.** An Inventory of equipment and furniture was not produced for audit. Inventory items were not marked in such a manner as would render them easily identifiable as Government's property.

## PRIME MINISTER

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

300. **Subheads.** The excess expenditure of \$63,736 on eight subheads is detailed in the Appropriation Accounts. The excess on one of the subheads was covered by an advance from the Contingencies Fund.

#### Unpresented Vouchers

301. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

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

302. The total of the liabilities relating to the Appropriation Accounts in respect of which the Accounting Officer sought approval for payment in the ensuing year was \$8,133. A complete list of the accounts remaining unsettled as far as the Appropriation Accounts for the financial year is 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 verified.

### **Expenditure Control**

303. **Personal Emoluments.** The Salaries Register bore no evidence of check by a supervisory officer. A Salaries Control Register was not produced for audit, and the Diary of Pay Changes was not maintained.

### **Authorities for Expenditure**

304. The incurring of expenditure on the undermentioned Division in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

| <b>Division</b> | <b>Excess expenditure<br/>over withdrawals</b> |
|-----------------|--|
|                 | \$   |
| V               | 300,157  |

## **GENERAL ACCOUNT**

### **Accounting Control**

305. **Collection Procedures.** The Remittance Book was not written-up to show details of the disposal of all amounts received. Evidence to show that remittances received through the post were opened in the presence of two officers was not seen in the Remittance Book. Consequently it was not possible to determine whether all amounts received through the post were properly brought to account.

306. **Imprest.** The Statement of Imprests submitted by the Accountant General at the close of the financial year showed that an imprest was short retired in the sum of \$39,273. A Daily Cash Composition Book was not kept for recording the daily balances on the Ordinary Imprest as required by financial instructions.

## **STORES AND OTHER PUBLIC PROPERTY**

### **Control of Stores**

307. **Stores Accounting.** An inventory of equipment and furniture was not maintained as required by Regulations.



## OTHER MATTERS

308. **Security.** Registers of the Contents of the Safe and the Holders of the Safe Keys were not kept as required by financial instructions.

## MINISTRY OF NATIONAL DEVELOPMENT

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

309. **Head.** The unauthorised expenditure of \$1,701,804 on Head 14, Ministry of National Development is a serious breach of the legislation pertaining to the proper administration of public funds.

310. **Subhead.** The excess expenditure of \$1,856,388 on one subhead is shown in the Appropriation Account.

#### Liabilities relating to the Appropriation Accounts

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

312. **Misallocations of Expenditure.** Test checks carried out on transactions revealed several misallocations of expenditure which were not rectified before the close of the accounts of the financial year. Capital expenditure for which provision existed was charged to Head 14, Subhead 2, Expenses of National Development in addition to current expenditure properly chargeable against the votes of other Ministries.

#### Unpresented Vouchers

313. Payment vouchers totalling a considerable sum were not produced for audit.

#### Defective Vouchers

314. There were several cases where vouchers did not contain full particulars and were also not supported by sub-vouchers, bills, receipts etc., as required by financial instructions to enable proper audit examination.

#### Expenditure Control

315. **Vote Accounting.** Vote Accounts were not properly maintained and supervised. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly statement of expenditure was not seen. As a result, the accuracy of the Appropriation Accounts was not established.

316. **Personal Emolument.** The Salaries Register was not properly maintained. In addition a Diary of Pay Changes and a Salaries Control Register were not maintained. Letters of appointments, dismissals and other authorities affecting the payment of salaries were not copied to the Audit Office as required by financial instructions.

317. **Subhead 2 — National Development, Expenses of.** It has been observed that loans and advances which do not appear to be expenses relating to National Development were charged to this subhead. The authority of the Public Service Ministry was not seen for personal and salaries advances made to employees. The reason for charging of scholarship allowances, cost of special visits and representation at external conferences, to this subhead is not understood in view of the fact that provision has been made under the estimates of other Ministries to meet such expenditure. It has also been observed that amounts continued to be advanced in 1981 to employees as a charge against this subhead to effect payment of wages and the purchase of goods and services. As a result of the failure of the Accounting Officer to present duly receipted vouchers for examination it could not be determined whether the amounts so advanced were duly accounted for.

318. **Contracts.** The Contract Register was not properly maintained and relevant information was not recorded therein to permit a proper audit examination. Purchases of stationery were made from a private supplier but unavailability certificates or Tender Board approvals were not seen.

319. **Travelling Register.** Relevant particulars were not always stated in the register. For example, references to authorities for commencement and cessation of travelling allowances were not quoted and in some cases reasons for re-commencing payment of travelling allowance were not stated.

320. **Telephones.** The Telephone Register was not properly maintained. Information was not given to enable office and residential telephones to be identified. There was no evidence that Overseas Calls were authorised.

321. **Withdrawals from the Consolidated Fund.** The Record of Withdrawals from the Consolidated Fund, as required by financial instructions, was not properly maintained.

#### **Authorities for Expenditure**

322. The incurring of expenditure on the undermentioned head in excess of the sum withdrawn (issued) from the Consolidated Fund and advances not cleared from the Contingencies Fund shows that adequate control has not been exercised by

the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund and from the Contingencies Fund.

| Head | Excess Expenditure Over Withdrawals | Less Advances not cleared from Contingencies Fund | Excess over Withdrawals And Advances |
|------|-------------------------------------|---|--------------------------------------|
|      | \$                                  | \$  | \$                                   |
| 14   | 2,251,804                           | 500,000   | 1,751,804                            |

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

323. **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.

324. **Deposit Accounts.** Amounts deposited in respect of several projects were placed at the credit of one Deposit Account. In the circumstances the balance in respect of each project could not be determined. The Statement of the Deposit Accounts as at 31st December, 1981 submitted by the Accountant General showed two accounts with static credit balances.

325. **Advance Accounts.** The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed one account with a static credit balance.

### GENERAL ACCOUNT

#### Accounting Control

326. **Collection Procedures.** A Remittance Book required to be kept by financial instruction was not produced for audit examination.

327. **Controlled Forms Register.** General receipt and cheque books were not always entered in the register kept and some receipt books entered therein were not produced for audit examination.

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

329. **Salaries Bank Account.** It has been observed that the Salaries Cash Book was not properly maintained and supervised. Copies of Bank Reconciliation Statements were not submitted monthly to the Audit Office as required by financial instructions.

330. **Imprests.** An Imprest Register was not maintained by the Ministry as required by financial instructions. Consequently the position as regards the Ministry's Imprest and the Standing Imprests at Washington and London at the end of the financial year could not be determined. The Imprest Cash Book was not properly maintained and balanced daily. There was tardiness in clearing advances and all advances were not cleared at the end of the year. Personal Advances were issued contrary to financial instructions. Advances were cleared in instalments and several advances were not authorised. Bank Reconciliation Statements were not presented for audit examination and there was no evidence that any of the main imprest records was checked by a Supervisory Officer. The Statement of Imprests Accounts as at the end of the financial year submitted by the Accountant General showed one account with a static debit balance of \$149,459.

331. **Paymasters' Advances.** The Statement of Paymasters' Advances at the end of the financial year submitted by the Accountant General showed one account with a static debit balance of \$4,679.

332. **Composition of Daily Cash Balances.** A record of the composition of daily cash balances was not kept as required by financial instructions.

333. **Ministry's Main Cash Book.** The Summary Cash Book, the Numbers Books for receipts and payments, bank statements and bank reconciliation statements for the entire year were not submitted for audit examination. Further the daily receipts and payments cash book for certain dates prepared by the Data Processing Unit were also not submitted for audit examination. Consequently, the accuracy of the cash book could not be verified and it could not be determined whether daily supervisory checks were carried out on the cash book and subsidiary records and whether the cash book was reconciled with the bank account.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

334. **Stores Accounting.** Several stores accounting records such as stock ledgers, immediate use books, a loan book, a tyre and battery and battery register and historical records of vehicles attached to the Ministry 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. Inventories were not properly maintained. There was delay in disposing of unserviceable items of stores. The stores accounting records bore no evidence of internal check. One of the Ministry's Stores was untidy and unsatisfactorily kept and it was not possible to carry out an audit inspection.

335. **Vehicle Log Books.** Log Books for vehicles owned and maintained by the Ministry were not produced for audit examination.

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

337. **Workshop.** Job cards were not prepared for vehicles repaired. Historical records for vehicles attached to the Ministry were not produced for audit examination. Consequently, the economic performance of the vehicles could not be determined. An Inventory of all tools and equipment belonging to the workshop was not produced. It has been observed that although the Ministry maintained its own workshop substantial amounts were paid to Government Agencies and private individuals for repairs to vehicles.

#### OTHER MATTERS

338. **Returns of Insurance Premiums.** Returns of Insurance Premiums deductions from the salaries of officers were not sent to the Accountant General quarterly as required by financial instructions.

339. **National Insurance Scheme.** There were delays in paying over contributions to the Scheme. The Register of Contributions was not properly maintained and supervised. The completed Contribution Cards for numerous employees were not surrendered to the Scheme. Many employees were not registered with the Scheme. Monthly reconciliation statements were not submitted for audit examination as required by financial instructions.

340. **Pay-as-you-earn.** A register of deductions made from salaries under the P.A.Y.E. system was not maintained as required by financial instructions.

#### GENERAL OBSERVATIONS

341. **Losses of Cash, Stores and Accidents.** Although there has been evidence of many losses and accidents they have not been officially reported as required by financial instructions. The Permanent Secretary approached the Secretary to the Treasury in March 1977 requesting that such matters be dealt with by the Administrative Committee set up at the Ministry and that the outcome would be conveyed to him. Approval for such a procedure has not been seen.

342. **Internal Control.** It was observed that the system of basic and supervisory internal controls set out in the 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 the attention of the Accounting Officer and replies were not received in respect of most of the Audit memoranda and queries issued.

#### OTHER ACCOUNTS

343. **Friendly Food Mart.** Annual financial statements for the financial year were not submitted for audit.

## PUBLIC SERVICE MINISTRY

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

344. **Subheads.** The excess expenditure of \$3,374,986 on four subheads is detailed in the Appropriation Accounts.

#### Liabilities relating to the Appropriation Accounts

345. The total amount of liabilities not settled at the close of the financial year, and in respect of which the Accounting Officer sought approval for payment in the ensuing year was \$15,736.

#### Unpresented Vouchers

346. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Expenditure Control

347. **Vote Accounting.** Vote Accounts were not properly kept in accordance with financial instructions. For example columns were not totalled and initials of certifying officer not always seen. Evidence of reconciliation between the Ministry's Vote Accounts and the Monthly Statements of Expenditure was not seen in respect of current Subheads. The reconciliation statements submitted for the capital Subheads bore no evidence of supervisory checks. In the circumstances the accuracy of the Appropriation Accounts was not established.

348. **Personal Emoluments.** A Salaries Register was not maintained for the greater part of 1981.

349. **Travelling Register.** The Travelling Register was not properly maintained as information pertinent to officer's travelling allowances were in some cases omitted. In the circumstances it was not possible to verify whether all travelling allowances paid were properly authorised.

350. **Telephones.** Information concerning designation/category of officers and authority for payment of telephone allowances were not always recorded in the register. There was also no evidence of supervisory check in this record. A register of overseas telephone calls was also not kept. Consequently, I am unable to satisfy myself that all expenditure on the subhead has been properly authorised.

#### Authorities for Expenditure

351. The incurring of Expenditure on the undermentioned Head and Division in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expendi-

ture from funds made available by the Minister responsible for finance from the Consolidated Fund.

| <u>Head/Division</u> | <u>Excess Expenditure<br/>over Withdrawals</u> |
|----------------------|--|
|                      | \$   |
| 15                   | 541,837  |
| VII                  | 3,239,203                                      |

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

352. **Deposits Fund Accounting.** Transactions relating to the Deposits Fund Accounts were not properly recorded. Half-yearly statements showing the balance of the Deposit Account were not prepared and submitted to the Accountant General and there was no evidence of reconciliation between the Ministry's Deposit Fund Records, and the records at the Accountant General. In the circumstances the accuracy of the Deposit Fund Accounts could not be established.

353. **Deposit Accounts.** The Statement of Deposit Accounts at the end of the financial year submitted by the Accountant General showed the following position:-

| No. of<br>Credit<br>Balances | Total of<br>Credit<br>Balances | No. of<br>Static<br>Credit<br>Balances | Total of<br>Static<br>Credit<br>Balances |
|------------------------------|--------------------------------|--|--|
|                              | \$                             |  | \$                                       |
| 5                            | 346,995                        | 4                                      | 287,741                                  |

354. **Advance Accounts.** Relevant information such as authority for advance, account number, guarantor's name, commencement date of repayment, etc., were in many instances not recorded in this Ledger. Further, half-yearly statements of reconciliation between the Advances Ledger and Accountant General's records were not submitted to the Accountant General. The Statement of Advance Accounts at the end of the financial year submitted by the Accountant General showed one account with a static credit balance.

### GENERAL ACCOUNT

#### Accounting Control

355. **Collection Procedures.** The Remittance Book was not written up to show initials of receiving officer, details of disposal and initials of supervisory officer. Acknowledgement receipts from the Accountant General for monies remitted were not seen and instances were observed where original receipts were not forwarded along with the relevant Collectors' Cash Book/Statements to the Accountant General.



356. **Controlled Forms.** Several used receipt books and cheque stubs were not produced for audit examination.

357. **Imprests.** The Ordinary Imprest of \$100,000 was not fully retired at the end of 1981. The Imprest Bank Account was substantially overdrawn in several instances, and there were occasions where funds from the Imprest Account were utilised for purposes other than those for which the imprest was allocated. Further, the procedures relating to the reimbursement of the imprest were not fully observed, the Imprest Cash Books were not properly maintained and checked by a supervisor. Bank Reconciliation Statements in respect of the imprest bore no evidence of supervisory checks. The Statement of Imprest submitted by the Accountant General at the end of the financial year showed that the imprest was short retired in the sum of \$50,568.

358. **Composition of Daily Cash Balances.** A record of the daily cash balances in respect of the Ordinary Imprest was not properly maintained.

359. **Salaries Account Cash Book.** Several transactions were incorrectly entered in the Salaries Account Cash Book, and the record was not checked regularly by a senior officer. Bank reconciliation statements prepared for this account bore no evidence of check by a senior officer.

360. **Conditional Scholarship Register.** This Register was not properly written to show relevant information concerning overseas scholars. Also there was no evidence of supervisory check.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

361. **Log Books.** Vehicle Log Books did not always show the signature of the officer authorising journeys and some log books were not produced for audit. In the circumstances it could not be ascertained that all journeys were undertaken solely on official business.

## OTHER MATTERS

362. **Insurance Premiums Register.** The register was not kept and quarterly returns of insurance premiums were not submitted to the Accountant General.

363. **National Insurance Scheme.** The Register of Contributions to the National Insurance Scheme bore no evidence of supervisory check.

## OTHER ACCOUNTS

### Public Sector Manpower Training Programme

364. Financial Statements of the receipt and expenditure for the project financed by U.S.A.I.D. and the Government of Guyana were not furnished for audit examination.

## MINISTRY OF INFORMATION

### APPROPRIATION ACCOUNT

#### Unauthorised Excesses

365. **Subheads.** The excess expenditure of \$139,453 on seven subheads is detailed in the Appropriation Accounts.

#### Liabilities relating to the Appropriation Account

366. The total of the liabilities in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$388,310.

#### Misallocation of Expenditure

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

#### Unpresented Vouchers

368. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Expenditure Control

369. **Vote Accounting.** The Vote Accounts were not properly written up as required by financial instructions. Evidence of reconciliation between the Ministry's Vote Account and the Monthly Statement of Expenditure was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

370. **Personal Emoluments.** The Salaries Register was not kept in a manner as would facilitate proper examination. In many instances basic information in respect of appointment, acting allowance, transfers, resignations and dismissal was not recorded. A Salaries Control Register and a Diary of Pay Changes were also not kept during the year.

## DEPOSITS FUND ACCOUNTS

#### Accounting Control

371. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposit Fund Accounts could not be established.

372. **Deposit Accounts.** The Statement of the Deposit Accounts as at the end of the financial year submitted by the Accountant General showed two accounts with static credit balances.

373. **Advance Accounts.** The Statement of the Advance Accounts as at the end of the financial year submitted by the Accountant General showed one account with a static debit balance.

## GENERAL ACCOUNT

### Accounting Control

374. **Collection Procedures.** The Remittance Book kept at the Central Accounting Unit was not written up to show details of disposal of amounts received. There was also no evidence of supervisory check in this record. A warning notice to the public as required by Financial Instructions was not displayed.

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

376. **Imprests.** Several procedures relating to the operation of the Imprest/ Sub-Imprest/Special Imprest such as the Submission of the duplicate copy of the Imprest Cash Book at the time of recoupment, and the preservation of Requisition for Advance Forms for audit, have not been adhered to. The Imprest operated by the Ministry, the Sub-Imprest of the Film Centre and the Special Imprest of the Accounts Division were not fully retired as at 31st December, 1981. An advance of \$15,000 was given from the Special Imprest to a private individual. The Statement of Imprest as at the end of the financial year submitted by the Accountant General showed two accounts with credit balances totalling \$1,588,337. One of the accounts showed a static credit balance of \$1,147.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

377. **Stores Accounting.** Certain Stores records such as Permanent Stores Register, Master Inventory and Divisional Inventories were not produced for audit.

378. **Marking of Stores.** Government equipment and furniture were not marked in a manner as would render them easily identifiable as Government's property.

379. **Production Record.** A record of documentaries, news reel and feature films produced was not presented for audit examination.

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

381. **Losses and Accidents Registers.** Registers for Losses and Accidents have not been kept by the Ministry as is required by financial instructions.

## OTHER ACCOUNTS

### SPORTS AND CULTURAL COUNCILS

#### Revolving Fund

382. **Accounts.** The Balance Sheet of the Fund has not yet been submitted for audit examination.

### DESIGNS AND GRAPHICS

383. **Accounts.** The annual financial statements for the financial year under review were not submitted for audit examination.

### GUYANA NATIONAL PRINTERS LIMITED

384. **Accounts.** The position as regards the operations for the financial year and the surplus at the end of the year was as follows:—

| <u>Year</u> | <u>Surplus for year after<br/>Taxation and Dividend</u> | <u>Accumulated Surplus<br/>at 31st December</u> |
|-------------|---|---|
| 1981        | \$2,493,567   | \$6,430,532                                     |

The Guyana Printers Limited and the Guyana National Lithographic Company Limited merged in 1980 and permission was obtained in 1981 to trade under the abovementioned name.

### GUYANA BROADCASTING CORPORATION

385. **Accounts.** The position as regards the operations for the financial year and the accumulated deficit at the end of the financial year under review was as follows:—

| <u>(Deficit) for year</u> | <u>Accumulated (Deficit) at 31st December</u> |
|---------------------------|---|
| \$                        | \$  |
| (398,359)                 | (1,430,091)                                   |

### GUYANA NATIONAL NEWSPAPER LIMITED

386. **Accounts.** The position as regards the operation for the financial year and the accumulated surplus at the end of the year was as follows:—

| <u>Deficit for the year<br/>after Taxation</u> | <u>Accumulated Surplus<br/>at 31st December</u> |
|--|---|
| \$   | \$  |
| (72,232)                                       | 1,481,491                                       |

### NATIONAL LIBRARY

387. **Accounts.** The annual financial statements for the year under review were audited and my report issued on 25th October, 1984.

## MINISTRY OF FOREIGN AFFAIRS

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

388. **Head.** The unauthorised expenditure of \$7,791,804 on Head 17 Ministry of Foreign Affairs is a serious breach of the legislation pertaining to the administration of public funds.

389. **Subheads.** The excess expenditure of \$8,381,471 on twenty-one sub-heads is detailed in the Appropriation Accounts.

#### Liabilities relating to the Appropriation Accounts

390. 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 \$280,147.

#### Misallocation of Expenditure

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

#### Unpresented Vouchers

392. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Expenditure Control

393. **Vote Accounting.** Vote Accounts were not kept in accordance with financial instructions. For example allocations made to overseas missions were exceeded, the initials of certifying officers were not always seen and the balance available columns not written up. There were instances where Inter-Departmental Warrants received from other Ministries/Departments were exceeded and where Inter-Departmental Warrants, issued to another Department were not recorded as liabilities in the Vote Accounts. Sub-Treasury and Crown Agents payments were not brought to account in the Vote Accounts. Consequently the financial position of the relevant subheads did not reflect the true position. The attention of the Accounting Officer was drawn to the fact that financial statements were not submitted by certain Overseas Missions. These statements are required for the purpose of ensuring that proper financial and accounting controls were practised at the Missions. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly Financial Statements was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

394. **Personal Emoluments.** The Salaries Register was not maintained in a manner as would facilitate proper examination. In some instances reference to authorities and basic information with regard to employees were not recorded. The Salaries

Register bore no evidence of supervisory check. Salaries Control Register and Diary of Pay Changes were also not kept.

395. **Travelling Register.** Relevant information such as authority, mileage ceiling, vehicle number, etc., were not always recorded in the Travelling Register. Reasons for the cessation of payment of travelling allowance were also not always stated therein. In the circumstances a satisfactory examination of the register could not be carried out and it was not possible to verify whether all travelling allowance paid were properly authorised.

396. **Telephones.** A register in respect of officers who have been accorded the services of residential telephones was not kept as required by Public Service Ministry instructions.

397. **Withdrawals from the Consolidated Fund.** A record of withdrawals from the Consolidated Fund as required by financial instructions was not maintained by the Ministry.

#### **Authorities for Expenditure**

398. The incurring of expenditure on the undermentioned head in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

| <u>Head</u> | <u>Excess Expenditure<br/>over Withdrawals</u> |
|-------------|--|
|             | \$   |
| 17          | 12,175,685                                     |

#### **REVENUE STATEMENTS**

##### **Revenue Control**

399. **Revenue Miscellaneous.** According to the receipt vouchers for the early part of the year, refunds of monies in respect of expenditure incurred during 1979 and 1980 were credited to expenditure heads and subheads in the 1981 estimates, instead of Revenue Head X Miscellaneous, Subhead 5 Sundries thus making it possible for more funds to be available on the expenditure subheads than were passed by the National Assembly.

#### **DEPOSITS FUND ACCOUNTS**

##### **Accounting Control**

400. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposit Fund Accounts could not be established.

401. **Deposit Accounts.** The Statement of Deposit Accounts at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of one account with a debit balance of \$146,043 and four accounts with static credit balances totalling \$777.

402. **Advance Accounts.** Relevant information such as nature of advance, amount advanced, authority for advance, terms of repayment etc., were omitted in many instances from the Advances Register. Several accounts were observed with static balances totalling \$33,245. The Statement of the Ministry's Advance Accounts at the end of the year submitted by the Accountant General showed the unsatisfactory position of two accounts with static debit balances of \$918 and one account with a static credit balance of \$3,282.

## GENERAL ACCOUNT

### Accounting Control

403. **Collection Procedures.** There was no evidence in the Remittance Book to show that registered mail was opened in the presence of two officers, and the "Disposal" column was not being written up. Consequently it was not possible to determine whether all remittances received were promptly and properly brought to account.

404. **Imprests.** The Ordinary Imprest Account No. 353 was not fully retired at the end of the financial year by a substantial amount. Instances were observed where advances that should have been issued by the Accountant General were made from the Imprest. In other cases advances were issued to officers in lieu of salary. There were instances where the Bank Account was overdrawn, and reconciliation was far in arrears. A Special Imprest Account No. 444 established in 1972 for the Non-Aligned Conference was not retired, and was subsequently being used to supplement the Ordinary Imprest Account. The reconciliation of this Bank Account was also in arrears for years. A number of advances issued from the Special Imprest remained outstanding over a long period, and were not cleared at the end of the financial year. Instructions relating to issuing of advances were not being followed. The Statement of Imprest at the end of the financial year submitted by the Accountant General showed eight accounts with static debit balances totalling \$160,308 and one account with a static credit balance of \$720.

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

406. **Cheques Drawn.** It was observed that some amounts stated on counterfoils of cheque books differed from those brought to account in the Cash Book of both the Salaries and Imprest Accounts. The amount on a cancelled cheque was entered in the cash book and two other cheques drawn could not be traced in the Imprest Cash Book.

407. **Salaries Cash Book.** This record was not written up for a greater part of the year, and there was no evidence of supervisory checks.

408. **Salaries Bank Account No. 458.** There was no evidence that the Salaries Bank Account was reconciled for the year under review.



## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

409. **Stores Accounting.** An inventory of office furniture and equipment was not produced in respect of the Ministry. A Master Inventory of Permanent Stores and Equipment owned by the Government at Overseas Missions and Residences was not maintained.

### OTHER MATTERS

410. **National Insurance Scheme.** The Register of cheques paid over to the General Manager, National Insurance Scheme, was not written-up. There was considerable delay in the surrendering of the previous year's contribution cards in order to obtain the current year's cards.

411. **Register of Insurance Premiums.** A Register of Insurance Premiums was not kept, consequently quarterly returns of insurance premia were not submitted to the Accountant General.

## ATTORNEY GENERAL, DEEDS REGISTRY, OFFICIAL RECEIVER, PUBLIC TRUSTEE AND STATE SOLICITOR

### ATTORNEY GENERAL

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

412. **Subheads.** The excess expenditure of \$3,081 on one Subhead is detailed in the Appropriation Accounts.

#### Liabilities relating to the Appropriation Accounts

413. 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 \$28,453.

#### Unpresented Vouchers

414. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Expenditure Control

415. **Vote Accounting.** Vote Accounts were not maintained at one constituent Department for the financial year. Monthly statements of reconciliation between the Vote Accounts and the monthly statements of expenditure were not seen. In the circumstances the accuracy of the Appropriation Accounts could not be established.

416. **Personal Emoluments.** The Salaries Registers at two constituent Departments were not maintained in a manner as would facilitate proper examination. Also in some instances reference to authorities and basic information with regard to transfers etc., were not recorded. The diary of paychanges at one constituent Department and the Salaries Register at another bore no evidence of supervisory checks. A Salaries Control Register was not kept and a Diary of Paychanges was not properly written up and checked at a constituent Department.

417. **Travelling Register.** Relevant information were not always recorded in the Travelling Registers of two constituent Departments, and there was also no evidence of supervisory checks therein. Half-yearly returns of mileage were not submitted to the Public Service Ministry as is required by financial instructions in respect of one constituent Department.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

418. **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.

419. **Deposit Accounts.** The Statement of the Deposit Accounts at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of two accounts with static debit balances of \$2,770 and one account with a static credit balance of \$1,703.

420. **Advance Accounts.** The Personal Advances Register was not written-up to show details as to authority for advance, terms of repayment, name of guarantors etc. The Register also bore no evidence of supervisory checks. Further there was no evidence that this record was reconciled with the Accountant General's Records as required by financial instructions. The Statement of the Advance Accounts at the end of the financial year submitted by the Accountant General showed one account with a static debit balance of \$3,436.

## GENERAL ACCOUNT

### Accounting Control

421. **Imprest.** A record of the daily cash balances in respect of the Ordinary Imprest was not maintained for the greater part of the period under review. The procedures relating to the reimbursement of the Ordinary Imprest were not fully observed, the Imprest Cash Books bore no evidence of supervisory checks and Requisition for Advance Forms were not produced for audit.

422. **Collectors' Cash Book/Statements.** Collectors' Cash Book/Statements were not written promptly, and acknowledgements for amounts remitted to the Accountant General were not seen.

## DEEDS REGISTRY

### REVENUE STATEMENTS

#### Revenue Control

423. **Revenue Accounting.** A Revenue Account was not maintained. Consequently, a reconciliation could not be carried out to determine the accuracy of the figures shown in the Revenue Statement.

424. **Legal Documents.** Several instances of short collection of fees on legal documents were observed. A number of documents such as Transports, Mortgages, Deeds, Powers of Attorney etc., were not produced for examination. In the circumstances, it was not possible to determine the accuracy of the fees collected thereon.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

425. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposit Accounts could not be established.

426. **Deposit Accounts.** The Statement of Deposits as at the end of the financial year submitted by the Accountant General showed four accounts with static credit balances.

### GENERAL ACCOUNT

#### Accounting Control

427. **Collection Procedures.** The Remittance Book bore no evidence of check by the supervisory officer, and many small remittances were not brought to account promptly and remained on hand for several years.

428. **Controlled Forms.** Several general receipt books were not entered in the Register of Controlled Forms and monthly returns of unused receipts were not submitted to the Accountant General.

429. **Collectors' Cash Book/Statements.** Attention was drawn to the long delay in submitting Collectors' Cash Book/Statements to the Accountant General, contrary to financial instructions. Acknowledgements in respect of amounts remitted to the Accountant General were not produced for audit examination.

430. **Imprest.** The Ordinary Imprest was not fully retired at the end of the financial year, and the procedures relating to the recoupment of the imprest were not fully observed. The duplicate copies of the Imprest Cash Book were not forwarded to the Accountant General with vouchers to be reimbursed, and the column for date reimbursed was not written up. The Statement of Imprest submitted by the Accountant General at the end of the financial year showed a debit balance of \$729 on the Imprest account.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

431. **Stores Accounting.** The Inventory was not subjected to periodical checks as required by Stores Regulations.

### OTHER MATTERS

432. **Security.** A Register of the Safe Contents and a Register of the Key Holders, were not kept as required by financial instructions.

433. **Insurance Premiums Register.** This register was not kept, and quarterly returns of Insurance premiums were not submitted to the Accountant General to enable him to collect the necessary service fees from the Insurance Companies.

### OTHER ACCOUNTS

434. **Registry of Courts-Deposits.** Individual ledger accounts were not written-up for amounts deposited with the Registrar of Deeds to abide claims and litigants' costs for the year under review. Revenue in respect of interest derived from amounts deposited, were not transferred to the Accountant General over a number of years.

### Land Registry Assurance Fund

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

## OFFICIAL RECEIVER, PUBLIC TRUSTEE AND STATE SOLICITOR

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

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

437. **Deposit Accounts.** The Statement of Deposit Accounts at the end of the financial year submitted by the Accountant General showed four accounts with static credit balances of \$17,086.

438. **Advance Accounts.** The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed two accounts with credit balances totalling \$6,029.

## GENERAL ACCOUNT

### Accounting Control

439. **Collection Procedures.** Acknowledgement receipts in respect of amounts remitted to the Accountant General were not produced for audit. Monthly returns of unused receipts were not prepared and submitted to the Accountant General and Audit Office.

440. **Imprest.** The procedures relating to the recoupment of imprest vouchers and writing up of the relevant columns in the Cash Book were not fully observed. There is no evidence in the Imprest Cash Book to show that the imprest was fully accounted for periodically.

### OTHER MATTERS

441. **Security.** A register of the contents of the safe, and a register of the key holders of the safe were not kept, as required by financial instructions.

### OTHER ACCOUNTS

#### OFFICIAL RECEIVER

442. **Insolvency Estates Accounts.** The ledger accounts were not reconciled with the Cash Book. The register which gives information of the number of Insolvency Estates reflected many omissions. In many instances payment vouchers in respect of private legal service were not receipted by the payees nor were acknowledgement receipts seen.

#### PUBLIC TRUSTEE

443. **Deceased Persons Estates Accounts.** Several items recorded in the Property Book were not produced for audit verification. Items were also not tagged or numbered.

#### STATE SOLICITOR

444. **State Solicitor's Accounts.** The ledger accounts were not reconciled with the Cash Book. Bank reconciliation statements were not certified by a supervising officer. Dates of unpresented cheques were not shown on the Bank Reconciliation Statements. In some instances payment vouchers were not properly receipted, and stamp duties were not always affixed, in respect of the payment of Solicitors' fees.

## MINISTRY OF HOME AFFAIRS

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

445. **Heads.** The unauthorised expenditure on the following Heads is a breach of the legislation pertaining to the administration of public funds.

| Head | Excess Over Revised Estimates | Excess covered by Advances from Contingencies Fund | Unauthorised Expenditure |
|------|-------------------------------|--|--------------------------|
|      | \$                            | \$   | \$                       |
| 23   | 517,977                       | 200,000  | 317,977                  |
| 25   | 316,941                       | —  | 316,941                  |

446. **Subheads.** The excess expenditure of \$2,652,510 on thirty-seven subheads is detailed in the Appropriation Accounts. The excess totalling \$1,602,053 on four of the subheads was covered by advances from the Contingencies Fund.

#### Appropriations-in-Aid

447. The estimated receipts, actual receipts and shortfalls in Appropriation-in-Aid on the following subheads under Head 23 Prisons were as follows:—

| Subhead               | Estimated Receipts | Actual Receipts | Under the Estimates |
|-----------------------|--------------------|-----------------|---------------------|
|                       | \$                 | \$              | \$                  |
| 101 Issues of Bread   | 100,000            | 2,454           | 97,546              |
| 102 Issues of Pork    | 175,000            | 8,100           | 166,900             |
| 103 Issues of Poultry | 152,000            | 95,070          | 56,930              |

#### Liabilities relating to the Appropriation Accounts

448. The total of the liabilities not settled in respect of which the Accounting Officer sought approval for payment in 1982 was \$362,700. A complete list of the accounts remaining unsettled in respect of the Appropriation Accounts was not submitted as required by financial instructions. In the circumstances, the total of the liabilities remaining unsettled as at 31st December, 1981 has not been determined.

#### Misallocations of Expenditure

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

### Unpresented Vouchers

450. Payment vouchers totalling a considerable sum were not produced for audit.

### Defective Vouchers

451. Test checks revealed that payment vouchers totalling a considerable sum did not contain full particulars and were not supported by the relevant sub-vouchers as required by financial instructions. In the circumstances, it was not possible to determine the propriety of such expenditure.

### Expenditure Control

452. **Vote Accounting.** Vote Accounts and subsidiary records at the Central Accounting Unit and certain constituent Departments were not properly maintained and supervised. Reconciliation was not effected between the Vote Accounts kept at Sub-Offices and those kept at the Central Accounting Unit. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly expenditure statements was not seen. In the circumstances, the accuracy of the Appropriation Accounts has not been established.

453. **Personal Emoluments.** The Salaries Registers kept at the Central Accounting Unit were not properly maintained.

454. **Travelling Registers.** The Travelling Registers were not properly maintained at the Central Accounting Unit and the Police Finance Office.

455. **Telephones.** Telephone Registers were not properly maintained, supervised and did not contain relevant details to permit verification of officers entitled to residential telephones. Overseas Calls Register was not kept, nevertheless overseas calls made from several telephones were certified as official by supervisory officers.

456. **Expenditure on Services of a Confidential Nature.** The particulars of expenditure on the undermentioned Subheads under Head 22 - Police were not subject to audit examination.

| Subhead |                                   | Amount  |
|---------|-----------------------------------|---------|
|         |                                   | \$      |
| 21      | Prevention and Detection of Crime | 60,839  |
| 28      | Security Precautions              | 110,000 |

457. **Construction of Barracks - Timhari Remand Centre.** The construction of barracks at Timhari Remand Centre commenced in 1976 but as at April 1981 was not completed and there was evidence of deterioration of works already completed and materials on hand. Investigations revealed that the estimated cost of the works excluding labour was \$40,000 but a detailed estimate or bill of quantities was not produced. Proper site records of the materials purchased and used were not maintained.



458. **Contracts.** A Contract Register was not kept as required by financial instructions and contracts awarded were not properly numbered. Consequently, it could not be determined whether all contracts were submitted for audit examination. Tender Board procedures were not observed in the awarding of contracts.

459. **Withdrawals from Consolidated Fund.** The record of withdrawals from the Consolidated Fund was not properly maintained and supervised.

#### Authorities for Expenditure

460. The incurring of expenditure on the undermentioned heads in excess of the sum withdrawn (issued) from the Consolidated Fund and advances not cleared from the Contingencies Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund and from the Contingencies Fund.

| Head | Excess Expenditure over Withdrawals | Less Advances not cleared from Contingencies Fund | Excess over Withdrawals and Advances |
|------|-------------------------------------|---|--------------------------------------|
|      | \$                                  | \$  | \$                                   |
| 22   | 1,669,277                           | 1,500,000   | 169,277                              |
| 23   | 441,447                             | 200,000   | 241,447                              |
| 25   | 396,777                             | -   | 396,777                              |

#### REVENUE STATEMENTS

##### Revenue Control

461. **Revenue Accounting.** A Revenue Account was not kept at the Central Accounting Unit. Evidence of reconciliation of the Revenue Statements was not seen. In the circumstances it could not be ascertained whether revenue collected has been properly brought to account.

462. **Revenue Registers.** Examination of revenue registers such as the Registration of Premises (Workshops) and Firearm Licence Registers revealed that several registrations and licences were not renewed in 1981. The Surcharge Registers kept at the Central Accounting Unit and the Police Finance Office were not properly maintained. A Rent Register in respect of Government quarters was not maintained by the Ministry. The revenue registers bore no evidence of check by supervisory officers.

463. **Commitment Warrants.** Numerous commitment warrants in respect of 1981 and previous years remained unexecuted at Police Divisional Headquarters and certain Police Stations.

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

## DEPOSITS FUND ACCOUNTS

### Accounting Control

465. **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.

466. **Deposit Accounts.** The Deposit Accounts were not properly maintained. Half-yearly statement of balances were not prepared and submitted to the Accountant General. The Statement of Deposit Accounts as at 31st December, 1981, submitted by the Accountant General showed the unsatisfactory position of 13 accounts with debit balances totalling \$193,926 and 6 accounts with static credit balances totalling \$26,694.

467. **Bail Money.** Bail money collected at certain Police Stations were not paid over to the Police Finance Office after being on hand for three months as required by Police Standing Orders. Such a situation could lead to irregularity. It has been observed that such money received by the Police Finance Office was paid into revenue instead of into an account of the Deposits Fund.

468. **Advance Accounts.** The Advances Ledgers kept at the Central Accounting Unit and at the Police Finance Office were not properly maintained. The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 5 accounts with credit balances totalling \$187,693 and 4 accounts with static debit balances totalling \$6,261.

## GENERAL ACCOUNT

### Accounting Control

469. **Collection Procedures.** The approved procedures in respect of monies received through the post were not always followed at the Central Accounting Unit and some constituent Departments. There were delays in bringing to account remittances, contrary to financial instructions. There were also instances where monies collected were not remitted promptly to the Police Finance Office. The Collector's Chart kept at the Central Accounting Unit showed that Collector's Cash Book/ Statements were not submitted by certain outstations for several periods during the year.

470. **Controlled Forms.** The Registers of Controlled Forms kept at the Central Accounting Unit, the Police Finance Office, the General Register Office and certain Sub-Offices of the Police Department, were not properly maintained and Register of Controlled Forms were not kept at certain outstations. Some receipt books were not presented for audit examination and some of those produced could not be traced in the Registers.

471. **Imprests.** The Imprest Registers at the Central Accounting Unit and the Police Finance Office were not properly maintained and several imprests not fully retired. The Imprest Cash Books for certain Police Stations, the Police Finance Office and the Central Accounting Unit were not properly maintained and supervised. There were long outstanding advances and advances were made to persons who failed to clear previous ones. The Statement of Imprest Accounts as at 31st December, 1981 submitted by the Accountant General showed that there were 2 Imprest Accounts with balances totalling \$288,119 not retired and another account over-retired.

472. **Salaries Accounts.** There was no evidence that the Salaries Cash Books kept at the Central Accounting Unit and the Police Finance Office were checked by supervising officers. Transactions in respect of the Establishment and Imprest Accounts were improperly effected through the Salaries Account No. 542 operated by the Police Finance Office. Bank Reconciliation Statements for both Accounts were not produced.

473. **Establishment Account — Police Department.** Several unsatisfactory features relating to the operation of this account were observed. A number of advances were made from this Account, instead of from the Imprest. There were instances where signatures were not affixed to payment vouchers in acknowledgement of payments and where payment vouchers were either not examined, passed for payment or properly certified. The unpaid salaries register was not produced for audit. There were also cases where official receipts were not issued for amounts brought to account in the Cash Book. The Cash Book was not properly maintained. It was not balanced and it bore no evidence of supervisory checks. A reconciliation between the Cash Book and the monthly Bank Statement was not done. In the absence of detailed statements showing the composition of the cash balance at the end of the year and the absence of bank reconciliation statements, the accuracy of the cash balance could not be determined. In view of the fact that a Salaries Account was in operation as well as an Imprest Account, it has been recommended that an Unpaid Salaries Account should be opened and that the Establishment Account be closed.

474. **Paymasters' Advances.** The Statement of Paymasters' Advances as at 31st December, 1981 submitted by the Accountant General showed one account with a static debit balance of \$50,152 and two accounts with static credit balance totalling \$30,780.

475. **Collectors' Cash Book/Statements — Sub-Offices.** Several unsatisfactory features relating to the preparation, submission and checking of Collectors' Cash Book/Statements by various Sub-Offices of the Ministry were observed. In many instances general receipts and bank deposit slips were not attached to the statements in support of amounts recorded as received and banked.

476. **Composition of Daily Cash Balances.** A record of the composition of daily cash balances was not kept at several Police Stations, as required by financial instructions.

477. **Ministry's Main Cash Book.** Main Bank Accounts Nos. 209 and 211 which became inactive since 31st December, 1977 were not reconciled and closed. The Ministry's new Main Bank Account No. 702 opened with effect from 1st January,

1978 was not reconciled promptly. Discrepancies discovered during reconciliation including stale cheques were not cleared. The Summary Cash Book was not properly maintained and supervised. The new Bank Account No. 702 was overdrawn on several occasions without authority.

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

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

479. **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 instances at certain Sub-Offices of the Police Department where items were not marked so as to facilitate identification as Government's property.

480. **Storekeeping.** Several unsatisfactory features relating to the receiving, issuing and accounting for stores at the Central Fire Station and certain Sub-Offices of the Police Department were observed. Inventories were either not kept or properly maintained at certain Police and Fire Stations and there was delay in the disposal of unserviceable stores at these outstations. Records of unserviceable parts were not maintained as required by financial instructions. Items of stores were loaned to private parties without the approval of the competent authority as required by financial instructions.

481. **Workshops.** It has been observed that job cards necessary for determining the actual cost of each job were not maintained at the Police Central Workshop. The historical record for certain vehicles was not produced. There was considerable delay in effecting repairs to vehicles. Several vehicles sent for repairs were left exposed to the elements resulting in rapid deterioration. 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.

482. **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 unserviceable parts removed from vehicles and engines.

483. **Vehicle Log Books.** Log books for vehicles were either not produced or properly maintained and supervised at certain Sub-Offices of the Police and Fire Protection Department. 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 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 were official.

484. **Register of Government Quarters.** Registers of Government quarters were not kept by the Ministry and the Police Department.

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

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

#### OTHER MATTERS

487. **National Insurance Scheme.** A Register of Cheques remitted to the General Manager, National Insurance Scheme was not kept at the Police Finance Office. Monthly reconciliations between the total of cheques paid over to the Scheme and the total on the contribution cards were not effected. Stamps valued \$100,079 relating to the period 1973 to 1975 were on hand at the Police Finance Office, instead of being surrendered to the Scheme, as required by financial instructions.

488. **Property Book.** The Property Books at several Police Stations were not properly maintained and supervised. Attention was drawn to instances where property was seen but not entered in the Property Book and vice versa. Some property were allegedly destroyed without being examined by a Board of Survey.

489. **Field Audit Programme and Reports.** The Field Audit Programme for 1981 was not submitted to the Office of the Auditor General as required by financial instructions. Copies of Field Audit Reports submitted to the Office of the Auditor General were not serially numbered. It has not been possible to determine whether all reports were submitted for the financial year, as required by financial instructions.

#### GENERAL OBSERVATIONS

490. **Internal Control.** The systems of internal control set out in the financial instructions regarding 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.

#### OTHER ACCOUNTS

491. **Mashramani Celebrations Committee.** The accounts of the Mashramani Celebrations Committee for 1981 were not presented for audit examination.

492. **Production and Sale of Shotgun Cartridges.** In 1981 the Police Department commenced the production of shotgun cartridges for sale to the public. A suitable accounting system was not put into force. Annual financial statements were not produced for audit.

## MINISTRY OF AGRICULTURE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

493. **Divisions.** The unauthorised expenditure of \$3,450,769 on Divisions XII:3 and XII:4 is a breach of the legislation pertaining to the administration of public funds.

494. **Subheads.** The excess expenditure of \$13,791,770 on thirty-four sub-heads is detailed in the Appropriation Accounts.

#### Liabilities relating to the Appropriation Accounts

495. Liabilities not settled at the close of the financial year and in respect of which the Accounting Officer sought approval for payment in the following financial year totalled \$1,361,547. A complete list of the accounts remaining unsettled in respect of the financial year was not submitted as required by financial instructions. In the circumstances the total liabilities remaining unsettled has not been determined.

#### Misallocation of Expenditure

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

#### Unpresented Vouchers

497. Payment vouchers totalling a considerable sum were not produced for audit.

#### Defective Vouchers

498. 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

499. **Vote Accounting.** The Vote Accounts revealed many unsatisfactory features. Expenditure on certain subheads exceeded the Voted provisions but supplementary provisions were not obtained to meet the excesses. Evidence of reconciliation between the Vote Accounts of the Ministry and the monthly expenditure statements was not produced. In the circumstances, the accuracy of the Appropriation Accounts has not been established.

500. **Personal Emoluments.** Salaries Registers were not maintained in a manner as would facilitate proper examination and no record of overpayment of salaries was made in the Salary Registers or evidence that such overpayments were recovered. Salaries Control Registers and Diary of Pay Changes were also not kept.

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

502. **Telephones.** Overseas Calls Registers and residential Telephone records required to be kept in accordance with instructions issued by the Public Service Ministry were not produced for examination. In the circumstances it could not be ascertained whether the accounts submitted by the Guyana Telecommunication Corporation were correct and whether all expenditure was chargeable against public funds.

503. **Tender Boards.** Tender Board minutes and Contractors Performance Register were not produced for audit inspection. It was not possible therefore, to ascertain whether Tender Board Procedures relating to the invitation of Tenders and awarding of contracts were observed.

504. **Contracts.** The Contract Register at the Central Accounting Unit was not properly maintained.

#### **Authorities for Expenditure**

505. The incurring of expenditure on the undermentioned Head and Divisions in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

| <u>Head/Division</u> | <u>Excess Expenditure<br/>over withdrawals</u> |
|----------------------|--|
|                      | \$   |
| 29                   | 10,229   |
| XII                  | 8,140,625                                      |
| XII:3                | 3,616  |
| XII:4                | 6,209,153                                      |
| XII:5                | 2,964,279                                      |

#### **REVENUE STATEMENTS**

##### **Revenue Control**

506. **Revenue Accounting.** A Revenue Account was not kept. Consequently a reconciliation could not be carried out to determine the accuracy of the figures shown in the Revenue Statement.

507. **Revenue Register.** The Surcharge Register was not maintained in a manner as would facilitate proper examination in order to ascertain whether all revenue collectible has been collected.



508. **Arrears of Revenue.** There were considerable arrears of revenue in respect of Land Development Schemes. Half-yearly statements showing arrears of revenue were not received. In the circumstances, it has not been possible to determine the total arrears of revenue and to ascertain whether effective control was exercised to ensure its prompt collection.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

509. **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.

510. **Deposit Accounts.** Deposits ledgers were not properly written-up. The Statement of Deposit Accounts at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 30 accounts with debit balances totalling \$2,128,407 and 24 accounts with static credit balances totalling \$151,995.

511. **Advance Accounts.** The Advances Ledger kept by the Central Accounting Unit of the Ministry was not maintained in a manner as would facilitate proper examination and bore no evidence of check by a supervisory officer. In the circumstances the accuracy of the Advances Ledger could not be established. The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 7 accounts with credit balances totalling \$1,879,877 and 13 accounts with static debit balances of \$210,439.

## GENERAL ACCOUNT

### Accounting Control

512. **Collection Procedures.** Approved collection procedures were not properly observed. The Collectors' Chart at the Central Accounting Unit was not maintained in a satisfactory manner. Consequently it has not been possible to determine whether all amounts collected by Sub-Offices were remitted promptly and properly brought to account by the Central Accounting Unit as the Collector's Cash Book/Statements for all Regional Offices were not produced for audit examination.

513. **Controlled Forms.** Registers of Controlled Forms were either not kept or properly written up. At two Sub-Offices, several general receipt books were not produced for audit.

514. **Payments on behalf of the Deposits Fund.** The record relating to payments made from the Ministry's Main Bank Account in respect of the Deposits Fund was not produced for examination. In the circumstances it has not been possible to determine whether the Ministry's Main Bank Account has been reimbursed by the Deposits Fund.

515. **Imprests.** The Chief Accountant's Imprest Cash Book was not cast and balanced daily and bore no evidence of check by a supervisory officer, and showed an overdraft of \$197,766 at the end of the financial year. Instances were also observed where advances from the Chief Accountant's Imprest were long outstanding contrary to financial instructions. An examination of the Imprest Register revealed that Sub-Imprests were either not retired or fully retired. The Statement of Imprest Accounts as at the 31st December, 1981 submitted by the Accountant General showed that there were 4 accounts totalling \$929,536 short-retired and 4 accounts over-retired.

516. **Paymasters' Advances.** The Statement of Paymasters' Advances submitted by the Accountant General showed that 11 Paymasters' advances totalling \$11,162,919 were not cleared at the close of the financial year. Consequently the Appropriation Accounts were understated.

517. **Sub-Accountant's Cash Accounts.** The Ministry's Main Bank Accounts No. 196 and No. 451 became inoperative in 1972 and on January 1st, 1978 respectively, but these accounts have not been reconciled and closed. There was considerable delay in effecting reconciliation of the new Main Bank Account No. 705. It has been observed that there was an overdraft as per bank statement of \$14,401,445 on Bank Account No. 451.

518. **Composition of Daily Cash Balances.** A record of the composition of daily cash balances was not kept at certain Sub-Offices.

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

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

520. **Stores Accounting.** Certain stores records such as Inventories, Historical Records, Loan Registers and Tyre Registers were not produced by several Sub-Offices. Stores ledgers kept at certain Sub-Offices were not written up to date. Handing over/taking over statements were not always prepared at Sub-Offices. There were cases where stores records bore no evidence of check by a supervisory officer.

521. **Storekeeping.** Several unsatisfactory features regarding the keeping of stores were observed including the failure to dispose of unserviceable stores and return of items on loan promptly.

522. **Cannibalisation of vehicles.** Approval from the competent authority was not produced for cannibalisation of vehicles. Suitable records were not maintained for the purpose of accounting for serviceable parts removed from vehicles.

523. **Vehicles Log Books.** Vehicles log books were not produced for examination at certain Sub-Offices. In respect of those produced it was observed that there was a lack of supervision and control over the use of vehicles in that journeys were not always authorised. 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 solely on official business.

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

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

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

#### OTHER MATTERS

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

528. **Returns to Commissioner of Inland Revenue re Contracts Awarded.** Attention was drawn to the fact that returns of contracts awarded and payments to contractors were not submitted to the Inland Revenue Department in accordance with financial instructions.

529. **National Insurance Scheme.** Regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith were not observed. These include failure to quote in several instances the social security numbers of employees in the Register of Contributors. The dates on which employees' contributions ceased were also not recorded therein. National Insurance Scheme records bore no evidence of supervisory checks.

#### OTHER ACCOUNTS

##### Cane Farmers Rehabilitation Fund

530. **Accounts.** The Financial statement for the financial year ended 31st December, 1981 has not been submitted for audit.

##### Drainage and Irrigation Board

531. **Accounts.** The accounts for the financial year ended 31st December, 1981 were not submitted for audit.

##### Guyana Marketing Corporation

532. **Accounts.** The deficit on the operations for the financial year ended 31st December, 1981, was \$495,612 and the accumulated deficit \$3,523,943.

##### Guyana School of Agriculture

533. **Accounts.** The books and accounts of the Guyana School of Agriculture for the year 1981 were not submitted for audit.

### **Tapakuma Irrigation Project**

534. **Accounts.** The annual financial statement for the year 1981 was audited and the Audit Report issued on the 23rd December, 1982.

### **Black Bush Frontlands/Block III – Small Farm Development Project**

535. **Accounts.** The annual financial statements for the year 1981 were audited and the Audit Report thereon issued on the 31st August, 1982.

### **Mahaica-Mahaicony-Abary Project**

536. **Accounts.** The report on the audit of accounts for the year 1981 was forwarded on 15th April, 1982 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.

### **Livestock Development Company Limited**

537. **Accounts.** The authorised ordinary share capital of this Company at 31st December, 1981 was \$45,000,000 of which \$7,824,000 was issued and fully subscribed. The deficit on the operations for the financial year ended 31st December, 1981, was \$1,698,757 and the accumulated deficit \$7,023,527.

### **Guyana/Libya Fishing Company Limited**

538. **Accounts.** The Guyana/Libya Fishing Company Limited was established by agreement between the Co-operative Republic of Guyana and the Socialist Peoples' Libyan Arab Jamahiriya and incorporated on the 29th March, 1980, for the purpose of engaging in activities relating to the catching and processing of fish. The authorised ordinary share capital of this company at 31st December, 1981, was G\$15,000,000 of which G\$4,500,000 was issued and fully subscribed. The deficit on the operations for the eleven months ended 31st December, 1981, was \$168,566.

### **Guyana/Libya Agricultural Development Company Limited**

539. **Accounts.** The Guyana/Libya Agriculture Development Company Limited was established by agreement between the Co-operative Republic of Guyana and the Socialist Peoples' Libyan Arab Jamahiriya in June 1977 and incorporated on 29th March, 1980, for the purpose of engaging in agricultural activities. The authorised ordinary share capital of this company at 31st December, 1981, was G\$15,000,000 of which G\$4,500,000 was issued and fully subscribed. The surplus on the operations for the five months ended 31st December, 1981, was \$6,764.

## MINISTRY OF FISHERIES

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

540. **Head.** The unauthorised expenditure of \$1,380,004 on Division XIX is a breach of the legislation pertaining to the administration of Public Funds.

541. **Subhead.** The excess expenditure of \$1,552,048 on one subhead is detailed in the Appropriation Account.

#### Authorities for Expenditure

542. The incurring of expenditure of \$1,560,003 on Division XIX Ministry of Fisheries in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

## MINISTRY OF ENERGY AND MINING

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

543. **Subheads.** The excess expenditure of \$1,457,225 on seven subheads is detailed in the Appropriation Accounts.

#### Unpresented Vouchers

544. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Liabilities relating to the Appropriation Accounts

545. The total of the liabilities in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$8,546. A complete list of liabilities not settled at the end of the financial year was not presented as is required by financial instructions.

#### Expenditure Control

546. **Vote Accounting.** The Vote Accounts kept at the Ministry's Central Accounting Unit was not properly written up. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly Statements of Expenditure were not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

### Authorities for Expenditure

547. The incurring of expenditure of \$3,637,317 on Division XX Ministry of Energy and Mining in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

### REVENUE STATEMENT

#### Revenue Control

548. **Revenue Register.** A Surcharge Register was not kept for the financial year.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

549. **Deposits Fund Accounting.** A Deposits Ledger was not produced for audit examination. Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposits Fund Accounts could not be established.

550. **Deposit Accounts.** The Statement of Deposit Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 11 accounts with static debit balances totalling \$21,031 and 19 accounts with static credit balances of \$128,699.

551. **Advance Accounts.** Evidence of reconciliation between the Advances Accounts relating to the Ministry and those of the Accountant General was not seen. In the circumstances the accuracy of the Advances Accounts could not be established. The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of three accounts with credit balances totalling \$609,598.

### GENERAL ACCOUNT

#### Accounting Control

552. **Collection Procedures.** Remittances through the post were not opened in the presence of two officers. Remittances were not always brought to account promptly and the Remittance Book was not checked weekly by the supervisory officer. Consequently it has not been possible to determine whether all amounts remitted were properly brought to account.

553. **Imprest.** The Ordinary Imprest Account was short retired by \$4,712 at the end of the financial year. There were cases where the Imprest was used for purposes other than that approved and where approved procedures relating to the operation of the Imprest were not observed. The Statement of Imprests as at the end of the financial year submitted by the Accountant General showed two accounts with balances totalling \$340,751 were short retired and two accounts with balances totalling \$89,369 were over retired.

554. **Cheques on Hand.** It was observed that several cheques, including salary and wages deductions, were in the safe at the Accounts Branch, but no proper explanation could be given for the long delay in disposing of same.

555. **Paymasters' Advances.** The Statement of Paymasters' Advances submitted by the Accountant General at the end of the financial year showed the unsatisfactory position of one account with a static debit balance of \$3,847 and three accounts with static credit balances totalling \$235,091.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

556. **Stores Accounting.** Stock ledgers and an Inventory of furniture and office equipment were not maintained at the Hydro Power Division. Furniture and equipment were also not marked in a manner as would readily identify them as Government's property.

557. **Vehicle Log Books.** There was a lack of supervision and control over the use of vehicles in that journeys were not always authorised. There were instances where log books bore no evidence of fortnightly check by supervisory officers.

558. **Registers of Losses and Accidents.** These Registers required to be kept by financial instructions were not maintained for the financial year.

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

## OTHER ACCOUNTS

### Bauxite Industry Development Company Limited

560. **Accounts.** The audited accounts for the financial year showed the following:

|                                 | \$         |
|---------------------------------|------------|
| Net deficit after taxation      | ( 89,913)M |
| Retained Reserves               | 75,794M    |
| Capital (Issued and fully paid) | 178,278M   |

### Guyana Mining Enterprise Limited

561. **Accounts.** The audited accounts of the Guyana Mining Enterprise Limited for the financial year showed the following:—

|                                 | \$         |
|---------------------------------|------------|
| Net deficit after Taxation      | ( 86,113)M |
| Retained Reserves               | 66,721 M   |
| Capital (Issued and fully paid) | 178,278 M  |



### **Guyana Electricity Corporation**

562. **Accounts.** The audited accounts for the financial year showed a deficit of \$15,981,739 for the year and an accumulated deficit as at 31st December 1981 of G\$56,143,700.

### **Guyana Timbers Limited**

563. **Accounts.** The audited financial statements of the Guyana Timbers Limited were not furnished in accordance with the requirements of financial instructions.

### **Guyana Timber Export Board**

564. **Accounts.** The audited accounts for the financial year showed a deficit of \$169,534 for the year and an accumulated surplus of \$376,662 as at 31st December 1981.

### **Forestry Commission**

565. **Accounts.** The audited financial statements of the Forestry Commission were not furnished for the financial year.

### **Guyana Oil Company Limited**

566. **Accounts.** The Audited Accounts of the Company for the financial year showed the following:—

|  |           |
|--|-----------|
| Net Profit after Taxation and extraordinary item | 617,802   |
| Accumulated Profit                               | 2,435,084 |
| Capital (Issued and fully paid)                  | 575,000   |

### **Geology and Mines Commission**

567. **Accounts.** The audited financial statements of the Geology and Mines Commission were not furnished for the financial year.

## **MINISTRY OF LABOUR**

### **APPROPRIATION ACCOUNTS**

#### **Unauthorised Excesses**

568. **Heads.** The unauthorised expenditures of \$89,003 and \$3,211,188 on Heads 35 and 36 respectively are serious breaches of the legislation pertaining to the administration of public funds.

569. **Subheads.** The excess expenditure of \$3,635,364 on sixteen subheads is detailed in the Appropriation Accounts. The excess on one subhead was covered by an advance of \$21,453 from the Contingencies Fund.

### **Unpresented Vouchers**

570. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

### **Misallocation of Expenditure**

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

### **Expenditure Control**

572. **Vote Accounting.** There were instances where the Vote Accounts were not properly written up and supervised. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly Statement of Expenditure was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

573. **Personal Emoluments.** The Salaries Register was not maintained in a manner as would facilitate proper examination and no record of overpayment of salaries was made in the Salaries Registers or evidence that such overpayments were recovered. The Register bore no evidence of supervisory check. A Dairy of Pay Changes and a Salaries Control Register were not produced for audit.

574. **Travelling Register.** The Travelling Register was not properly maintained.

575. **Old Age Pensions and Public Assistance.** A number of discrepancies were observed during the examination of vouchers, schedules of payments and related records in respect of Old Age Pension and Public Assistance payments. There were instances where pensioners struck off the duplicate District Register continued to be paid. In other cases the local numbers given to pensioners were not recorded in the register but payments were made. It was also observed that some pensioners were paid twice for one month. Payments were made to others listed as deceased. The Minister's direction for the extension of time beyond three months for the payment of old age pensions as required by law was not seen in cases where arrears payments were made. A payment voucher showed an amount which was \$8,000 in excess of its supporting schedule. In many instances the vouchers for payment of Public Assistance were not supported by sub-vouchers showing to whom payments were made. Consequently it was not possible to carry out a proper examination of such vouchers.

576. **Withdrawals from the Consolidated Fund.** A record of withdrawals from the Consolidated Fund was not kept by the Ministry, contrary to financial instructions.

### Authorities for Expenditure

577. The incurring of expenditure on the undermentioned heads in excess of the sum withdrawn (issued) from the Consolidated Fund and advances not cleared from the Contingencies Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund and from the Contingencies Fund.

| Head | Excess Expenditure Over Withdrawals | Less Advances not cleared from the Contingencies Fund | Excess over Withdrawals and Advances |
|------|-------------------------------------|---|--------------------------------------|
|      | \$                                  | \$  | \$                                   |
| 34   | 42,656                              | 40,000  | 2,656                                |
| 35   | 107,745                             | —   | 107,745                              |
| 36   | 3,243,659                           | —   | 3,243,659                            |

### REVENUE STATEMENTS

#### Revenue Control

578. **Rent Register.** A Rent Register was not kept in respect of rental of government quarters. Consequently it could not be ascertained whether all revenue was collected.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

579. **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.

580. **Deposit Accounts.** The Statement of Deposit Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 2 accounts with static debit balances totalling \$30,047 and 7 with static credit balances totalling \$107,064.

581. **Advance Accounts.** The Advances Ledger kept by the Ministry was not maintained in a manner as would facilitate proper examination. Evidence of reconciliation between the Advances Accounts of the Ministry and those of the Accountant General was not seen. In the circumstances the accuracy of the Advances Accounts could not be established. The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 2 accounts with static credit balances totalling \$8,382 and 2 accounts with static debit balances.

## GENERAL ACCOUNT

### Accounting Control

582. **Controlled Forms.** It was observed that requisition numbers and the dates on which controlled books were issued were not stated in the Register. A number of general receipt books were not produced for audit. The Register bore no evidence of supervisory check.

583. **Imprest.** An Imprest Register was not maintained by the Ministry although Sub-Imprests were issued and in operation. The Cash Book relating to the Social Assistance Sub-Imprest Account was not properly maintained. It was not balanced daily and subject to supervisory check and official receipts were not issued on the repayment of advances. There were also instances where payments were met from this Sub-Imprest Account instead of the Salaries Account. There were a number of advances totalling \$508,323, which were not entered in the main Imprest Cash Book and instances of advances made in respect of wages and salaries contrary to financial instructions. At the end of the financial year the bank overdraft was \$6,855,807 whereas the related Cash Book showed an overdraft of \$8.5M. A composition of this Imprest revealed that vouchers on hand totalled \$7,747,578, while outstanding advances totalled \$6,979,614, in spite of the fact that the authorised level of the Imprest was \$1,500,000. The Statement of Imprest Accounts as at the 31st December, 1981 submitted by the Accountant General showed that the Imprest Account was short retired by \$1,175,223.

584. **Salaries Cash Book.** This record was not maintained in accordance with financial instructions. There was no evidence of check by a senior officer to verify the monthly gross receipts and disbursements. Amounts remaining unpaid at the end of each month were not detailed to show the officers to whom salaries were not paid as required by financial instructions.

585. **Bank Reconciliation.** Copies of bank reconciliation statements of Imprest Account No. 212 were not forwarded to the Audit Office. On numerous occasions the Bank Statements reflected large overdrafts. Bank reconciliations of Imprest Account No. 215 and Salary Account No. 450 were long in arrears.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

586. **Vehicle Log Books.** Signatures of officer authorising journeys and the checking officer were not seen in the log books for the greater part of the year. Also a number of columns were not written up and sufficient details of some journeys were not stated. Monthly returns of petrol, oil and lubricants used were not prepared and submitted as required by financial instructions. In the circumstances it could not be ascertained whether the performance and fuel consumption of vehicles were satisfactory and that all journeys were undertaken solely on official business.

## OTHER MATTERS

587. **National Insurance Scheme.** Regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith were not observed. These include failure to keep appropriate records, to pay over contribution cheques promptly to the Scheme, to effect reconciliation and exercise proper supervision.

## OTHER ACCOUNTS

### National Insurance Scheme

588. **Accounts.** The accounts for the financial year showed surplus of £86,452,258 and accumulated surplus of \$389,592,248 as at 31st December, 1981.

## MINISTRY OF ENVIRONMENT AND WATER SUPPLY

### APPROPRIATION ACCOUNTS

#### Unpresented Vouchers

589. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Expenditure Control

590. **Vote Accounting.** Vote Accounts were not kept in accordance with financial instructions. Evidence of reconciliation between the Vote Accounts of the Ministry and the monthly Statement of Expenditure was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been ascertained.

591. **Personal Emoluments.** The Salaries Register was not maintained in a manner as would facilitate proper examination.

592. **Withdrawals from Consolidated Funds.** A record of withdrawals from the Consolidated Fund was not kept by the Ministry during the year under review.

### GENERAL ACCOUNT

#### Accounting Control

593. **Imprest.** The Imprest Cash Book was not properly written up and supervised. The duplicate copy of the Cash Book was not forwarded along with vouchers for reimbursement. The reconciliation of Imprest Bank Account No. 672 was in arrears. A Daily Cash Composition Book to record daily balances of the Imprest was not kept.

594. **Salary Account No. 671.** The reconciliation of the Salary Bank Account was in arrears as at 31st December, 1981.

595. **Remittances from the General Account.** A record of remittances from the General Account was not maintained at the Ministry.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

596. **Stores Accounting.** A Master Inventory and Sectional Inventories of the Ministry's furniture and equipment were not produced for audit examination.

### OTHER MATTERS

597. **Pay-as-you-earn.** Returns of emoluments were not submitted to the Commissioner of Inland Revenue for the financial year.

598. **National Insurance Scheme.** During an inspection in 1982 a number of N.I.S. contribution cheques for the year 1981 were seen on hand instead of being remitted to the General Manager of the Scheme. Also certain accounting records and registers in respect of the scheme were not being kept as required by financial instructions.

## MINISTRY OF HEALTH

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

599. **Heads.** The unauthorised expenditure shown on the following Heads is a breach of the legislation pertaining to the administration of public funds.

| Head | Unauthorised<br>Expenditure<br>\$ |
|------|-----------------------------------|
| 43   | 211,223                           |
| 44   | 32,448                            |

600. **Subheads.** The excess expenditure of \$439,339 on 24 subheads is detailed in the Appropriation Accounts.

#### Liabilities relating to the Appropriation Accounts

601. Liabilities not settled at the close of the financial year and in respect of which the Accounting Officer sought approval for payment in the following financial year totalled \$943,699. A list of the accounts remaining unpaid in respect of the Appropriation Accounts for the financial year was submitted for audit examination but the Heads and Subheads to which the amount should have been charged were not stated thereon.

#### Errors of Classification

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

### Unpresented Vouchers

603. Payment vouchers totalling a considerable sum were not produced for audit.

### Defective Vouchers

604. There were cases where supporting sub-vouchers totalling a considerable sum were not attached to the vouchers for audit examination. Consequently it was not possible to determine the propriety of such expenditure.

### Expenditure Control

605. **Vote Accounting.** Vote Accounts were not kept in accordance with financial instructions. Expenditure on certain subheads exceeded the vote provision, and expenditure certified for payment and outstanding liabilities exceeded the withdrawals from the Consolidated Fund. Allocations to Sub-Offices were exceeded in some cases and monthly financial reports were not always sent to the Central Accounting Unit. Evidence of reconciliation between the Vote Accounts of the Ministry and the monthly statement of expenditure was not seen. In the circumstances, the accuracy of the Appropriation Accounts has not been ascertained.

606. **Personal Emoluments.** The monthly payroll of the Ministry's staff was computerised. A Register of Paychanges for each batch of paychange forms submitted to the Data Processing Division was required to be maintained by the Central Accounting Unit so as to establish the gross amount of the payroll and the total deductions and serve as the basis for certifying the payroll prepared by the Data Processing Division. A Statement showing the gross monthly salary and allowances and deductions in respect of each member of staff for the financial year was prepared by the Data Processing Division and such Statement should serve as the Annual Salary Register. It has been observed that the Register of Paychanges in respect of payroll prepared by the Data Processing Division was not maintained. Salaries Register required to be kept by financial instructions were not produced for audit examination. In the circumstances the accuracy of the expenditure under the Personal Emoluments Subheads has not been established.

607. **Telephones.** Overseas Calls Registers were not kept, and Residential Telephone Records were not written up to show the category of allowance that certain officers were entitled to, in accordance with instructions issued by the Public Service Ministry. In the circumstances it could not be ascertained whether the accounts rendered by the Guyana Telecommunication Corporation were correct and whether all expenditure was chargeable against public funds.

608. **Transport and Travelling.** The Travelling Register was not properly maintained. Relevant information such as authority for payment, officers' designation and mileage ceiling and reasons for the cessation of payment of allowances were not always recorded in the Travelling Register. In the circumstances it was not possible to verify that all travelling allowances paid were properly authorised.



609. **Tender Board.** Tender Board Minutes and Contractors' Performance Register were not produced for audit examination. It was therefore not possible to ascertain whether Tender Board Procedures relating to the invitation of tenders and awarding of contracts were observed.

610. **Contracts.** The Contract Register was not properly maintained at the Central Accounting Unit.

#### Authorities for Expenditure

611. The incurring of expenditure on the undermentioned heads in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

| Heads | Excess Expenditure Over Withdrawals |
|-------|-------------------------------------|
|       | \$                                  |
| 40    | 41,477                              |
| 42    | 1,086,507                           |
| 43    | 225,135                             |
| 44    | 80,096                              |

612. **Aid-in-Kind.** Information was sought as to whether the value of articles received from aid donors by the Ministry was brought to account against the appropriation subheads in accordance with financial instructions.

#### REVENUE STATEMENTS

##### Revenue Control

613. **Revenue Accounting.** A Revenue Account was not kept. Consequently a reconciliation could not be carried out to determine the accuracy of the figures shown in the Revenue Statement.

614. **Revenue Registers.** Revenue Registers were not kept in respect of rental of quarters. It could therefore not be verified whether all rents collectible were collected.

615. **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 financial year were collected by the Ministry and properly brought to account.

616. **Arrears of Revenue.** Statements of Arrears of Revenue for the financial year 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

617. **Deposits Fund Accounting.** Evidence of reconciliation between the accounts of the Deposit Fund relating to the Ministry and those kept by the Accountant General was not seen. In the circumstances, the accuracy of the accounts has not been established.

618. **Deposit Accounts.** Deposit ledgers were not properly written up. The Statement of Deposit Accounts submitted by the Accountant General showed the unsatisfactory position of 14 accounts with debit balances totalling \$216,903 and 21 accounts with static credit balances totalling \$380,746.

619. **Advance Accounts.** The Advances Ledger kept at the Central Accounting Unit of the Ministry was not maintained in a manner as would facilitate proper examination. Evidence of reconciliation between the Advances Accounts relating to the Ministry and those of the Accountant General was not seen. In the circumstances the accuracy of the accounts could not be established. The Statement of Advance Accounts submitted by the Accountant General showed the unsatisfactory position of 4 accounts with credit balances totalling \$38,530 and 6 accounts with static debit balances totalling \$96,605.

## GENERAL ACCOUNT

### Accounting Control

620. **Collection Procedures.** Approved collection procedures were not followed. Remittance Books were not written up in a proper manner and remittances received were not brought to account promptly. The Collector's Chart at the Central Accounting Unit was not properly maintained. Consequently it was not possible to determine whether all amounts collected by Sub-Offices were remitted promptly and properly brought to account by the Central Accounting Unit as certain Collector's Cash Book/Statements were not produced for audit examination.

621. **Controlled Forms.** Registers of Controlled Forms were not properly maintained. Monthly returns of unused general receipts were not submitted by certain Sub-Offices as required by financial instructions.

622. **Imprest.** An examination of the Imprest Register revealed that several sub-imprests were not fully retired at the end of the financial year as required by financial instructions. The Chief Accountant's Ordinary Imprest of \$60,000 was short-retired by \$33,373. Instances were observed where advances from the Chief Accountant's Ordinary Imprest were outstanding for long periods, where advances were unauthorised, where irregular advances were made, and where advances were cleared by instalments, contrary to financial instructions. Certified bank reconciliation statements were not produced for audit examination. The Statement of Imprests as at December 31, 1981 submitted by the Accountant General showed that there was one account in the sum of \$109,180 short retired and two accounts over retired.

623. **Collectors Cash Book/Statements.** There were cases where Collectors Cash Book/Statements were not certified at Sub-Offices by the supervising officer.

624. **Salaries Bank Account No. 587.** The Cash Book for eight and a half months of the financial year was not submitted for examination. The one submitted was not written up according to the approved format and the balances were written in lead pencil. The bank reconciliation statements for November and December were not completed and those completed were not certified correct. The bank statements revealed that the Bank Account was overdrawn in several instances during the year.

625. **Composition of Daily Cash Balances.** The record of the composition of daily cash balances was either not kept or properly maintained by certain Sub-Offices.

626. **Sub-Accountants Cash Book.** The Ministry's Main Bank Accounts No. 207 and No. 440 became inoperative on 1st April, 1970 and 1st January, 1978, respectively, but these accounts have not been reconciled and closed. There was considerable delay in effecting reconciliation of the new Main Bank Account No. 704.

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

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

628. **Stores Accounting.** Certain stores records such as Stores Ledgers, Inventories, Goods Received Book and Cylinder Accounts were not produced by certain Sub-Offices. Stores Ledgers and Diet Books were not written up-to-date at some Sub-Offices. Handing over/taking over statements were not always prepared. There were cases where Stores Records bore no evidence of check by a Supervisory Officer.

629. **Storekeeping.** Several unsatisfactory features regarding the accounting for items of stores were observed at several Sub-Offices. Physical checks of stocks were not carried out on certain stores as required by Regulations. Unserviceable stores were not disposed of and items on loan were not returned promptly. Approved lists of employees entitled to uniforms were not submitted for audit examination. In the circumstances, it could not be verified whether all issues were authentic.

630. **Dispensaries.** Large quantities of expired drugs were observed at several dispensaries. Information was sought as to the reason for this unsatisfactory situation.

631. **Register of Government Quarters.** A Register of Government Quarters required to be kept by instructions was not produced for examination.

632. **Marking of Stores.** Several cases were observed where Government Stores were not marked in a manner as would render them easily identifiable as Government's property.

633. **Government Pharmacy.** The position as regards the transfer of the Government Pharmacy and related facilities to the Guyana Pharmaceutical Corporation as reported at paragraph 763 of my Report for the years 1978 to 1980 remained the same.

634. **Cannibalisation of Vehicles.** Approval from the Competent Authority was not produced for cannibalisation of vehicles.

635. **Vehicle Log Books.** Vehicles Log Books were not produced for audit examination. 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 solely on official business.

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

### **OTHER MATTERS**

637. **National Insurance Scheme** Regulations governing the scheme and the procedures required to be carried out by financial instructions in connection therewith were not followed. These include the failure to surrender cards promptly and to mark cards as deductions are made. The record of cheques paid over to the Scheme was not totalled and amounts remitted to the Scheme disagreed with amounts entered in record of cheques paid over to National Insurance Scheme.

638. **Returns to Commissioner of Inland Revenue re Contracts Awarded.** Attention was drawn to the fact that returns of contracts awarded and payments to contractors were not submitted to the Inland Revenue Department in accordance with financial instructions.

## **MINISTRY OF HOUSING**

### **APPROPRIATION ACCOUNTS**

#### **Unauthorised Excesses**

639. **Subheads.** The excess expenditure of \$96,790 on 6 subheads is detailed in the Appropriation Accounts.

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

640. A complete list of the accounts remaining unsettled for the financial year was not submitted to the Audit Office as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled for the financial year has not been determined.

#### **Unpresented Vouchers**

641. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

### Expenditure Control

642. **Vote Accounting.** The Vote Accounts were not properly maintained. Evidence of reconciliation between the Vote Accounts of the Ministry and the monthly statements of expenditure was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

643. **Personal Emoluments.** The Salary Registers were not written up in order to facilitate a proper examination.

644. **Travelling Register.** This Register was not properly maintained and half-yearly returns of mileage were not produced.

### Authorities for Expenditure

645. The incurring of expenditure of \$64,863 on Head 45 - Housing and \$309,148 on Division XXIII Ministry of Housing in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

### REVENUE STATEMENTS

646. **Revenue Accounting.** A Revenue Account was not maintained by the Ministry for revenues collected. Consequently a reconciliation of the revenue shown in the Revenue Statement was not carried out. In the circumstances the accuracy of the Revenue Statement has not been establishment.

### DEPOSITS FUND ACCOUNTS

#### Accounting Control

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

648. **Deposit Accounts.** The Statement of Deposit Accounts at the end of the financial year under review submitted by the Accountant General showed the unsatisfactory position of 4 accounts with static debit balances totalling \$1,112,542 and 14 accounts with static credit balances totalling \$101,046.

649. **Advance Accounts.** The Advances Ledger was not properly maintained. There was also no evidence that the Advance Accounts were reconciled with the Accountant General's records. The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of one account with a static credit balance and 2 accounts with static debit balances totalling \$14,519.

## GENERAL ACCOUNT

### Accounting Control

650. **Controlled Forms.** The Register of Controlled Forms was not properly maintained and supervised. There were cases where controlled books were not produced for audit examination.

651. **Imprest Account.** The Statement of Imprest Accounts submitted by the Accountant General showed the Imprest Account to be short retired in the sum of \$35,447.

652. **Salaries Account.** The Salaries Cash Book was not properly kept and supervised. Bank reconciliation statements in respect of the bank account were not produced for audit examination.

653. **Paymasters' Advances.** The Statement of Paymasters' Advances submitted by the Accountant General at the end of the financial year showed 3 accounts with credit balances totalling \$25,995.

## STORES AND OTHER PUBLIC PROPERTY

### Accounting Control

654. **Stores Accounting.** A Permanent Stores record required to be kept by financial instructions was not produced for audit examination.

655. **Register of Loss of Stores.** A Register of Loss of Stores was not produced for audit examination. An annual certified statement of all losses of stores discovered during the financial year was not submitted.

656. **Register of Accidents.** A Register of Accidents required to be kept by financial instructions was not produced for audit examination. An annual certified statement of the number of accidents reported during the year was not submitted.

657. **Vehicle Log Books.** Vehicle Log Books were not satisfactorily written-up and returns for monthly issues of fuel and lubricants were not produced. 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.

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

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

## OTHER MATTERS

660. **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 failure to keep 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.

## OTHER ACCOUNTS

### Housing Fund

661. **Accounts.** The annual financial statements for the financial year 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

662. **Accounts.** The Annual Financial Statements of the Guyana Housing Corporation for the year under review were not submitted to the Audit Office.

## MINISTRY OF WORKS

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

663. **Head.** The unauthorised expenditure of \$275,870 on Head 46 Ministry of Works is a breach of the legislation pertaining to the administration of public funds.

664. **Subheads.** The excess expenditure of \$1,705,229 on 15 subheads is detailed in the Appropriation Accounts. An Advance of \$28,272 was made from the Contingencies Fund in respect of the excess on one subhead.

#### Liabilities relating to the Appropriation Accounts

665. Liabilities not settled at the close of the financial year and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$289,666. A complete list of the accounts remaining unpaid was not submitted to the Audit Office as required by financial instructions. In the circumstances the total of the liabilities remaining unpaid has not been determined.



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

666. The estimated receipts of \$2,499,000 shown in the Appropriation Accounts under Head 46 Subhead 103 Transportation of Crushed Stones showed a short fall of \$1,513,810. No explanation for the short fall has been submitted as required by financial instructions.

### **Errors of Classification**

667. 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**

668. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

### **Expenditure Control**

669. **Vote Accounting.** Vote Accounts at the Central Accounting Unit and several Sub-Offices were not kept in accordance with financial instructions. At certain Sub-Offices Vote Accounts were not produced for Audit. Allocations given to several Sub-Offices were overspent, and there was no evidence to show that the Vote Accounts maintained at Sub-Offices were reconciled with those maintained by the Central Accounting Unit of the Ministry. Evidence of reconciliation between the Ministry's Vote Accounts and the monthly expenditure statements was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

670. **Personal Emoluments.** Salaries Registers were not maintained in a manner as would facilitate proper examination. At several Sub-Offices Salaries Control Registers and Diary of Pay Changes were either not kept or subject to check by a supervisory officer. Several employees who were transferred to other Ministries/Departments continued to receive salaries from the Ministry, but there was no evidence in the Salaries Register to indicate that such payments were recovered. There were also instances of overpayment of salaries, but no record of such overpayments appeared in the Salaries Register as well as there was no evidence of recovery of the overpayments.

671. **Travelling.** The Travelling Register at the Central Accounting Unit of the Ministry was not properly maintained. Half-yearly returns of mileage were not produced. In the circumstances the accuracy of the expenditure has not been established.

672. **Telephones.** Residential Telephone Records required to be kept in accordance with instructions issued by the Public Service Ministry were not produced for audit examination. In some instances calls in excess of the authorised limit were paid for by the Ministry but it could not be determined whether the cost of the excess calls was recovered from the officers concerned. It could also not be determined

whether all overseas calls made were duly authorised and chargeable to public funds. In the circumstances, the accuracy of the expenditure charged to the subhead has not been established.

673. **Unpaid Wages.** The Register of Unpaid Wages bore no evidence of supervisory checks. Unpaid wages remained in the Unpaid Wages Account for a considerable period and beyond the close of the financial year to which they relate.

674. **Tender Board.** Tender Board Minutes were not produced for audit by the Central Accounting Unit and two Sub-Offices as well as Contractors' Performance Registers. It was not possible therefore, to ascertain whether Tender Board procedures relating to the invitation of Tenders and awarding of contracts were observed.

675. **Contracts.** A number of records/documents relating to contract accounting were not produced for audit examination at the Central Accounting Unit and certain District Offices. These included Registers of Contracts, Registers of Contractors' Earnings, copies of contracts and variation orders. At one Sub-Office the Contract Register was not properly maintained, and a number of Petty Contracts were entered into with the same contractor instead of a Major contract. The record of advances to contractors was not properly written up at another Sub-Office.

676. **Head 46 – Ministry of Works Subhead 31 – Rates on Government Properties.** The Register of Rates and Taxes on Government Properties was not produced for audit examinations.

677. **Head 46 – Ministry of Works Subhead 11 – Rental of Premises.** The Register of rental of properties by the Government was not properly maintained and there was no evidence of check by a supervisory officer.

## REVENUE STATEMENTS

### Revenue Control

678. **Revenue Accounting.** A Revenue Account was not produced for audit examination. Monthly reconciliation statements were also not produced. Consequently the accuracy of the Revenue Statements has not been established.

679. **Register of Rent and Rates on Government Properties Leased to Private Individuals.** The Register was not written up for the financial year. Consequently, it could not be determined whether properties were occupied and by whom, whether rental was being paid, whether rates were being refunded to the Ministry, and the total amounts owing for rental and rates.

680. **Rent Register.** The Rent Register was not properly maintained and bore no evidence of checks by the supervisory officer. There were instances where rental for certain months were not collected, although the premises were occupied. Information was sought of the Buildings/Quarters owned/controlled by the Ministry who occupied them, whether they were rented, or rent free and whether the rent collectible was collected.

681. **Surcharge Register.** This register kept at the Central Accounting Unit was not properly maintained and there was a lack of proper control over the recovery of surcharges imposed. The Register bore no evidence of check by the supervisory officer and Half-yearly Return of Surcharges were not produced to the Audit Office.

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

## DEPOSITS FUND ACCOUNTS

### Accounting Control

683. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry' 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.

684. **Deposit Accounts.** The Statement of Deposit Accounts at the end of the financial year under review submitted by the Accountant General showed the unsatisfactory position of 343 accounts with debit balances totalling \$1,459,966 and 278 accounts with static credit balances totalling \$1,004,064.

685. **Advance Accounts.** The Advances Ledger kept by the Central Accounting Unit was not maintained in a manner as would facilitate proper examination. There were instances where balances on accounts remained static. Half-yearly reconciliation statements and certificates of balances on accounts were not produced for audit examination. In the circumstances the accuracy of the Advances Ledger could not be established. The Statement of Advance Accounts at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 163 accounts with credit balances totalling \$379,737 and 87 accounts with static debit balances totalling \$999,039.

## GENERAL ACCOUNT

### Accounting Control

686. **Collection Procedures.** Approved collection procedures were not followed. The Remittance Book at the Central Accounting Unit was not properly maintained and supervised. The Collector's Chart at the Central Accounting Unit was not properly supervised. In the circumstances, it was not possible to determine whether all amounts collected by Sub Offices were remitted promptly and properly brought to account in the public accounts.

687. **Sub-Accountants Cash Book.** The Summary Cash Book bore no evidence of check by a supervisory officer. The amounts shown in the Daily Statement of Payments and the Daily Statement of Receipts did not agree with those shown in the Summary Cash Book. An amount of \$18,000 was advanced to an officer to effect overseas purchases, the authority for such advance was not seen and there was no evidence that the advance was cleared.

688. **Collectors' Cash Book/Statements.** There were cases where the financial instructions relating to the preparation and submission of the Collectors' Cash Book/Statements to the Central Accounting Unit were not followed. Several Collectors' Cash Book/Statements from Sub-Officers were not produced for audit examination.

689. **Controlled Forms.** The Registers of Controlled Forms kept at the Central Accounting Unit and at certain Sub-Offices were not properly maintained. There were cases where several official receipt books entered in the Registers were not produced for audit and vice versa. At two Sub-Offices the Register of Controlled Forms was not produced for audit examination.

690. **Imprests.** Attention was drawn to cases where Imprest Bank Accounts were overdrawn. An examination of the Imprest Register revealed that several Sub-Imprests were not retired/fully retired at the end of the year as required by financial instructions. There were also cases where shortages in certain Sub-Imprest Accounts were met by charging such shortages to advance accounts to enable retirement. The unsatisfactory manner in which Sub-Imprests were being operated was also drawn to attention. In several instances advances were long outstanding and advances were cleared by instalments. At several Sub-Offices Imprest Cash Books were either not produced for audit examination or not written up. Certified bank reconciliation statements in respect of several Imprest Accounts were not produced for audit examination. The Statement of Imprest Accounts as at the end of the financial year submitted by the Accountant General showed that 44 imprests totalling \$255,481 were short retired and 65 imprests totalling \$468,144 were over retired.

691. **Paymasters' Advances.** The Paymasters' Advances Register was not properly maintained. There were cases where advances were not cleared promptly, where advances were repaid by instalments, where shortages resulted at the end of paying periods and where advances still remained outstanding. The Statement of Paymasters' Advances at the end of the financial year submitted by the Accountant General showed 17 accounts with debit balances totalling \$3,340,037 and 88 accounts with credit balances totalling \$1,973,104.

692. **Paymasters' Deduction Account No. 540.** Monthly bank reconciliation statements, bank statements, bank deposit books etc., were not produced for audit examination. It could not be determined when this account was last reconciled.

693. **Composition of Daily Cash Balances.** A record of the composition of daily cash balances was not kept at certain Sub-Offices.

694. **Salaries Account.** Bank reconciliation statement for Salaries Account No. 539 was not produced for December, 1981. An examination of the Statement for November, 1981, revealed that there were eighty-five stale-dated cheques totalling \$64,896. There was considerable delay in clearing recurring items such as bank debits etc., the reasons for which were not understood.

695. **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

696. **Allocated Stores-Accounting.** At certain Sub-Offices Allocated Stores Ledgers 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. Inventories were not maintained at certain Sub-Offices, while at others, items were not brought on inventory. Permanent Stores Records were not produced at certain Sub-Offices while at others they were not properly maintained. There were also cases where stores records bore no evidence of check by the supervisory officer.

697. **Allocated Stores - Storekeeping.** Several unsatisfactory features were observed at certain Sub-Offices such as the failure to take proper action in respect of unserviceable, obsolete, dormant and slow-moving items. There were cases where stores were on loan for a considerable length of time. Several cases were also observed where Government Stores were not marked in such a manner as would render them easily identifiable as Government's property.

698. **Library.** Records produced bore no evidence of supervisory check and many books on loan remained outstanding for considerable periods.

699. **Custody of Stores.** It was observed that the buildings used by certain Sub-Offices for the custody of stores were inadequate with the result that stores were left in the compound exposed to the weather.

700. **Cannibalisation of Vehicles/Equipment.** Approval from the Competent Authority was not produced for cannibalisation of a vehicle. Suitable records were not maintained for the purpose of accounting for parts removed from vehicles.

701. **Gutter-Smith Shops.** Production records and job cards were not produced for audit examination.

702. **Register of Loss of Stores.** A register of loss of stores required to be kept by financial instructions was not produced at certain Sub-Offices.

703. **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.

704. **Loss of Stores.** The position with regard to the loss of stores reported is set out at Appendix A(2). Certified Statements of loss of stores were not furnished as required by financial instructions.

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

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

707. **Accidents.** The position with regards to accidents reported is set out at Appendix A (3). Certified Statements of accidents reported were not furnished as required by financial instructions.

#### OTHER MATTERS

708. **National Insurance Scheme.** Regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith were not observed. These include the failure to surrender and uplift contribution cards and to mark off contribution cards. At several Sub-Offices certain National Insurance Scheme records were not produced for audit examination. In many instances National Insurance Scheme records bore no evidence of supervisory checks.

709. **Returns of Contractors' Earnings.** Returns of Contractors' earnings were not submitted to the Commissioner of Inland Revenue by one Sub-Office, while returns for another Sub-Office were not produced for audit examination.

### MINISTRY OF TRANSPORT

#### APPROPRIATION ACCOUNTS

##### Unauthorised Excesses

710. **Heads.** The unauthorised expenditure of \$1,762,291 on Head 48, Ministry of Works and Transport (Transport) and of \$1,163 on Head 50, Ministry of Works and Transport (Post Office) is a breach of the legislation pertaining to the administration of public funds.

711. **Subheads.** The excess expenditure of \$2,151,146 on 4 Subheads is detailed in the Appropriation Accounts.

##### Liabilities relating to the Appropriation Accounts

712. The total amount of the liabilities not settled at the close of the financial year and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$44,407. A complete list of the accounts remaining unpaid was not submitted to the Audit Office as required by financial instructions. In the circumstances the total of the liabilities remaining unpaid has not been determined.

##### Appropriation-in-Aid

713. The estimated receipts of \$360,000 shown in the Appropriation Accounts under Head 49 Subhead 101 Revenue from Aircraft showed a short-fall of \$311,833. No explanation was submitted to the Audit Office for the short-fall as required by financial instructions.



### **Unpresented Vouchers**

714. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

### **Errors of Classification**

715. 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.

### **Expenditure Control**

716. **Vote Accounting.** The Vote Accounts were not properly written up. Reconciliation between the Vote Accounts and the monthly financial statements were also not seen. In the circumstances, the accuracy of the Appropriation Accounts has not been established.

717. **Personal Emoluments.** The Salaries Register and supporting records were not properly maintained. There were cases of overpayment of salaries, but there was no evidence of such overpayments in the Salaries Register and any indication that the overpayments were recovered. The register bore no evidence of supervisory checks. The Salary Control Record was not properly maintained and a Diary of Pay Changes was not kept.

718. **Transport and Travelling.** The Travelling Register was not properly written up. Half-yearly returns of travelling were not prepared in accordance with the instructions of the Public Service Ministry.

719. **Telephones.** A Register of calls made on residential telephones was not produced for audit examination. The Register of Overseas Calls was not properly maintained and supervised. It could therefore not be determined whether the expenditure was incurred solely on public business.

### **Authorities for Expenditure**

720. The incurring of expenditure of \$1,752,291 on Head 48, Works and Transport (Transport) and \$1,363 on Head 50 Works and (Transport) Post Office in excess of the sum with drawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

721. **Record of Withdrawals from the Consolidated Fund.** A record of requests for Withdrawals from the Consolidated Fund was not produced for audit examination.



## REVENUE STATEMENTS

### Revenue Control

722. **Revenue Accounting.** The Register of rental of Government Quarters was not properly maintained. In certain cases there was no evidence that rent was collected although the quarters were occupied. The register bore no evidence of supervisory check. 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.

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

## DEPOSITS FUND ACCOUNTS

### Accounting Control

724. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposit Fund Accounts and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposit Fund Accounts was not ascertained.

725. **Deposit Accounts.** The Statement of Deposits Accounts submitted by the Accountant General at the end of the financial year showed the unsatisfactory position of 5 accounts with debit balances totalling \$3,543,580 and 5 accounts with static credit balances totalling \$2,181,455.

726. **Advance Accounts.** The Personal Advances Register was not kept as is required by financial instructions. The Statement of Advances Accounts at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 4 accounts with credit balances totalling \$1,287,801 and 5 accounts with static debit balances of \$3,852,415.

## GENERAL ACCOUNT

### Accounting Control

727. **Collection Procedures.** The Remittance Book was not properly maintained. There was no evidence that mail was opened in the presence of two officers, entries were not initialled by the receiving officer, the column 'from whom received' was not written up, and the serial numbers and dates of official receipts were not entered against the respective remittances. There was also no evidence of supervisory check.

728. **Controlled Forms.** A number of general receipt books were not produced for audit examination. The Register of Controlled Forms bore no evidence of supervisory check.

729. **Imprest.** Certain procedures with regard to the reimbursement was not followed. The Imprest Bank Account was not reconciled. The Statement of Imprest Accounts submitted by the Accountant General showed that the Imprest was short retired by \$38,791 at the end of the financial year.

730. **Salaries Account.** Bank Reconciliation Statements required to be prepared and submitted in accordance with financial instructions were not produced for audit examination.

731. **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

732. **Stores Accounting.** A Master Inventory and Sectional Inventories for certain Sections of the Ministry were not produced for audit examination. Many of the items seen were not marked as would render them easily identifiable as Government's property as required by Regulations.

733. **Vehicle Log Books.** Log Books for certain vehicles were not produced for audit examination.

734. **Loss of Stores.** The position with regard to the loss of stores reported is set out at Appendix A(2). Certified Statements of all loss of stores were not furnished as required by financial instructions.

735. **Accidents.** The position with regards to accidents reported is set out at Appendix A(3). Certified Statements of all accidents reported were not furnished as required by financial instructions.

## OTHER MATTERS

736. **National Insurance Scheme.** A number of records and documents required to be kept by financial instructions in respect of the accounting operations of the Scheme were not produced for audit examination. The National Insurance Scheme cards were not satisfactorily secured and there was no evidence of monthly reconciliation between contributions recorded on the cards and the total cheques paid over. There were also no evidence of supervisory checks.

737. **Quarterly Returns of Insurance Premiums.** Quarterly Returns of Insurance Premiums were not prepared and submitted to the Accountant General for the year, so that the necessary service fees could be collected from the Insurance Companies.

## OTHER ACCOUNTS

### Transport and Harbours Department

738. **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.

739. **Accounts.** The annual financial statements for the financial year under review disclosed a deficit of \$6,613,061 on Transport Services and a surplus of \$556,215 on Harbour Services.

## PUBLIC CORPORATIONS

### Guyana Telecommunications Corporation

740. **Accounts.** The audited accounts for the financial year disclosed a surplus after taxation of \$4,064,514 for the year and an accumulated surplus at 31st December 1981 of \$19,741,363.

### Guyana Airways Corporation

741. **Accounts.** The audited accounts for the financial year disclosed a surplus of \$535,809 for the year and an accumulated deficit as at 31st December, 1981 of \$14,593,097.

### Post Office Corporation

742. **Accounts.** The audited accounts for the financial year were not furnished as required by financial instructions.

## PLANT MAINTENANCE AND HIRE DIVISION

743. A decision was made in 1979 to establish a Plant Maintenance and Hire Division within the Ministry of Works incorporating the Mechanical Division of that Ministry and the Mechanical Division of the Ministry of Agriculture and including the Central Workshops located at Kingston, Ruimveldt and Coldingen and Workshops at Canje, Fort Wellington, Paradise, Mon Repos, Garden of Eden, Kuru Kururu/Timehri, Lethem, Crane, Leguan, Capoey and Mabaruma.

744. It was also decided that the Division would —

- (a) Initiate a Mechanical Equipment and Rehabilitation Programme and function as a Sub-Accounting and Self Administering Unit with the Chief Executive Officer as Accounting Officer.
- (b) Be administered by a Management Co-ordinating Committee.
- (c) Acquire, without financial compensation, appropriate assets such as plant, land, buildings, mobile equipment and maintain support facilities for such equipment, the property of the Ministries of Works and Agriculture and other relevant Ministries, excluding the property of Guystac, MMA/ADA, Disciplined Services Guyana Transport Services Limited and Guysuco.
- (d) Acquire as its assets, without financial compensation, from ministries, departments and corporations all equipment identified as obsolete, non-repairable, scrap or for rehabilitation and the sites at Garden of Eden and Leonora to be transferred under the control of the Division for the purpose of collecting and securing equipment identified for rehabilitation.
- (e) Retain the revenue from the sales of obsolete, non-repairable, scrapped or surplus equipment for the specific purpose of financing the Mechanical Equipment Rehabilitation Programme and to hire rehabilitated equipment to public and private organisations for the purpose of financing the operation of the Plant Maintenance and Hire Division.

745. As a result the authority was given for the Division to operate the following bank accounts with the Bank of Guyana:—

- (1) Plant Maintenance and Hire Division — Plant Hire Account No. 643.
- (2) Chief Executive Officer, Plant Maintenance and Hire Division — Sale of Vehicles, Equipment and Components Account No. 644.
- (3) Plant Maintenance and Hire Division — Repairs Maintenance and Service Account No. 645.

In addition approval was given for a bank account designated Chief Executive Officer Plant Maintenance and Hire Division (Main Account) No. 639 to be opened at the Bank of Guyana with regard to the Sub-Accounting Unit of the Division.

### **APPROPRIATION ACCOUNTS**

#### **Accounting Control**

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

746. The total of the estimated receipts for the financial year was \$999,900. However, the total of the actual receipts was \$1,275,672. The excess receipts arose as a result of the receipts relating to the stores at the various workshops taken over by the Plant Maintenance and Hire Division being credited to this subhead instead of to revenue.

#### **Aid-in-Kind**

747. Information was sought as to whether the value of the many items received from aid donors by the Division were brought to account in the country's accounts against the appropriate head and subhead in accordance with financial instructions.

#### **Liabilities relating to the Appropriation Account**

748. The total of the liabilities not settled in respect of which the Accounting Officer sought approval for payment in 1982 was \$6,074. A complete list of the accounts remaining unsettled as far as the Appropriation Accounts are concerned was not submitted for audit examination as required by financial instructions. In the circumstances, the total of the liabilities remaining unsettled has not been determined.

#### **Unpresented Vouchers**

749. Payment vouchers totalling a considerable sum were not produced for audit.

#### **Expenditure Control**

750. **Vote Accounting.** Vote Accounts were not kept in accordance with financial instructions. Allocations given to Sub-Offices were exceeded in some cases and there was no evidence of reconciliation between the Vote Accounts of the Sub-Offices and those maintained at the Central Accounting Unit. Evidence of reconciliation between the Division's Vote Accounts and the Monthly Expenditure Statements was not seen. In the circumstances, the accuracy of the Appropriation Accounts has not been established.

751. **Personal Emoluments.** Salaries Registers were not maintained in a manner as would facilitate proper examination. There were cases of overpayment of salaries. Salaries Control Registers and Diary of Pay Changes were also not kept.

752. **Travelling Register.** The Travelling Register was not properly maintained. Half-yearly returns of mileage and ceiling were not produced for examination. In the circumstances, the accuracy of the expenditure under this subhead has not been established.

753. **Telephones.** Overseas Calls Registers and Residential Telephones Records were not produced for audit examination. In the circumstances it could not be ascertained on what basis accounts submitted by the Guyana Telecommunications Corporation were checked. In the circumstances it has not been established whether all the expenditure on the Subhead has been properly authorised.

754. **Withdrawals from Consolidated Fund for Various Services.** A record of requests for withdrawals from the Consolidated Fund as required to be kept by financial instructions was not maintained.

#### **Authorities for Expenditure**

755. The incurring of expenditure of \$203,176 on Division XXVI in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

756. **Contracts.** The Contract Register for the period January to July was not produced for audit and for the period produced it was not properly maintained and supervised. Variation Orders in respect of a number of contracts were not seen.

#### **REVENUE STATEMENTS**

##### **Revenue Control**

757. **Revenue Accounting.** A Revenue Account was not produced for audit. Consequently the accuracy of the figures shown in the Revenue Statement could not be established.

758. **Revenue Registers.** Revenue Registers were not produced for audit.

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

#### **DEPOSITS FUND**

##### **Accounting Control**

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

761. **Advance Accounts.** The Advances Ledger was not maintained.

## GENERAL ACCOUNT

### Accounting Control

762. **Collection Procedures.** The Remittances Book was not properly maintained and supervised. Consequently it was not possible to determine whether all amounts collected were promptly and properly brought to account.

763. **Controlled Forms.** The Register of Controlled Forms was not properly maintained at the Central Accounting Unit and at Sub-Offices and a number of official receipt books were not produced for audit examination.

764. **Remittances from General Account.** A record of requests for remittances from the General Account as required to be kept by financial instructions was not maintained.

765. **Imprests.** A Register of Sub-Imprests was not produced for examination. Sub-Imprest Accounts were not operated in accordance with financial instructions. Advances were not repaid promptly, advances were repaid in instalments and further advances were granted although the previous ones had not been repaid. There were cases of Sub-Imprests Cash Books not properly written up. Bank Reconciliation Statements were not produced for audit examination. The Statement of Imprest Accounts at the end of the financial year submitted by the Accountant General showed that two imprest accounts totalling \$27,885 were not retired.

766. **Salaries and Wages Account No. 640.** The Salaries Cash Book was not properly written up and in many instances payments were in excess of receipts. Bank Reconciliation Statements were not produced.

767. **Collectors' Cash Book/Statements.** Collectors' Cash Book/Statements were not properly written up and certified correct by the supervisory officer at Sub-Offices.

768. **Division's Main Bank Account No. 639.** An examination of Bank Reconciliation Statements revealed that several transactions recorded in the Cash Book were not reflected in the Bank Statements and vice versa. Information was sought of the Accounting Officer as to the action taken to regularise the situation. This account showed a balance of \$2,327,107 as at 15th December, 1981. Bank Reconciliation Statement for the period ended 31st December, 1981 was not produced for audit examination.

769. **Composition of Daily Cash Balances.** At one Sub-Office the record of the composition of daily cash balances was not written-up daily and bore no evidence of check by a supervisory officer.

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



## DIVISION'S OPERATIONAL ACCOUNTS

771. **Collectors' Cash Book/Statement.** Collectors' Cash Book Statements were not properly written-up and certified correct by the supervisory officers at Sub-Offices.

### **Plant Maintenance and Hire Division – Plant Hire Account (Account No. 643)**

772. The balance of \$358,396 on this account as at the close of the previous financial year was not brought forward in the Cash Book for the current financial year. An examination of the Bank Reconciliation Statements revealed that several transactions recorded in the Cash Book were not reflected in the Bank Statement and vice versa. Information was sought of the Accounting Officer as to the action that has been taken to regularise the situation. This account showed a balance of \$360,720 at the close of the financial year under review.

### **Chief Executive Officer, Plant Maintenance and Hire Division – Sale of Vehicles, Equipment and Components Account (Account No. 644)**

773. The balance of \$550,298. on this account as at the close of the previous financial year was not brought forward in the Cash Book for the current financial year. An examination of the Bank Reconciliation Statements revealed that several transactions recorded in the Cash Book were not reflected in the Bank Statement and vice versa. Information was sought of the Accounting Officer as to the action that has been taken to regularise the situation. This account showed a balance of \$291,851 at the close of the financial year under review.

### **Plant Maintenance and Hire Division – Repairs, Maintenance and Services Account (Account No. 645)**

774. The balance of \$1,308,219 on this account as at the close of the previous financial year was not brought forward in the Cash Book for the current financial year. An examination of the Bank Reconciliation Statements revealed that several transactions recorded in the Cash Book were not reflected in the Bank Statements and vice versa. Information was sought of the Accounting Officer as to the action that has been taken to regularise the situation. This account showed a balance of \$309,886. at the close of the financial year under review.

## STORES AND OTHER PUBLIC PROPERTY

### **Control of Stores**

775. **Stores Accounting.** The Plant Maintenance and Hire Division was handed over the Unallocated Stores at Ruimsveldt and the Allocated Stores at the Other Workshops. Sums realised from the issues of such Stores at these workshops were paid in to the Accountant General for credit to the Subhead 101 – Issues from the Unallocated Stores, under Head 51 – Plant Maintenance and Hire Division. Certain Stores records such as Permanent Stores Register, Inventories and Tyre and Battery Registers were not produced for examination. Stores records including Seasonery Stock books and inventories were not properly written-up. There were cases where Stores records bore no evidence of check by a supervisory officer.



776. **Storekeeping.** Several unsatisfactory features regarding the accounting for items of stores were observed. Unserviceable, obsolete and dormant items of stores were not disposed of and items on loan were not returned promptly. An examination of Internal Stores Requisitions revealed that acknowledgements were not always seen for items delivered and that in some cases the same person signed as approving/requisitioning/collecting officer.

777. **Cannibalisation of Vehicles/Equipment.** There was evidence that vehicles/equipment were cannibalised during the year but a record of the items cannibalised was not produced.

778. **Vehicles Log Books.** Log books in respect of several vehicles were not produced for audit examination. An examination of those produced showed that they were not properly maintained and that there was a lack of supervision and control over the use of vehicles. 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 solely on official business.

779. **Workshops.** It was observed that in certain workshops, records were not properly maintained to determine the actual cost of each job. There was also undue delay in effecting repairs to vehicles and equipment in the workshops.

780. **Power Plant.** Records of fuel received and consumed for certain months were not produced for audit. Those produced were not properly maintained and bore no evidence of supervisory checks.

781. **Custody of Stores.** It was observed that the buildings used by Head Office and certain Sub-Offices for the storing of items were inadequate with the result that Stores were left in the compound exposed to the weather.

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

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

#### OTHER MATTERS

784. **National Insurance Scheme.** Regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith were not followed. These include the failure to uplift employees contributions cards from the Scheme and to pay over deductions cheques promptly to the Scheme. At one Sub-Office the Register of Contributions was not maintained and at another this record was not properly written-up.

## MINISTRY OF HIGHER EDUCATION

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

785. **Subhead.** The excess expenditure of \$126,718 on two subheads is detailed on the Appropriation Account. An amount of \$9,949 on one subhead was authorised by means of an advance from the Contingencies Fund.

#### Liabilities not settled

786. 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 \$4,531. A complete list of the accounts remaining unsettled for the financial year was not submitted to the Audit Office as required by financial instructions. In the circumstances the total amount of the liabilities remaining unsettled for the financial year has not been determined.

#### Unpresented Vouchers

787. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Authorities for Expenditure

788. The incurring of expenditure of \$1,335,621 on Head 52 Ministry of Higher Education and \$1,089,300 on Division XXVII Ministry of Higher Education in excess of the sum withdrawn (issued) from the Consolidated Fund and advances not cleared from the Contingencies Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund and from the Contingencies Fund.

### REVENUE STATEMENTS

#### Revenue Control

789. **Revenue Accounting.** There was undue delay in paying over revenue to the Accountant General. A sum of \$898. remained unaccounted for at the end of the financial year.

### GENERAL ACCOUNT

#### Accounting Control

790. **Collection Procedures.** A Collector's Cash Book/Statement was not maintained in respect of an institution falling under the aegis of the Ministry.

791. **Imprest Account.** The Imprest was not properly operated and supervised. The Cash Book showed that the Imprest Bank Account was overdrawn in several instances during the year.

792. **Daily Cash Composition Book.** A Daily Cash Composition Book was not kept.

## MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT & CULTURE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

793. **Heads.** The unauthorised expenditure on the following Heads/Divisions is a breach of the legislation pertaining to the administration of public funds:—

| Head/<br>Division | Unauthorised<br>Expenditure |
|-------------------|-----------------------------|
|                   | \$                          |
| 54                | 117,789                     |
| 55                | 376,169                     |
| 64                | 394                         |
| 65                | 11,782                      |
| 71                | 7,862                       |
| 72                | 23 121                      |
| 75                | 38,860                      |
| 76                | 8,908                       |
| XXVIII "1"        | 95,512                      |

794. **Subheads.** The excess expenditure of \$6,241,183 on 78 subheads is detailed in the Appropriation Accounts. There was one subhead in respect of which an advance of \$900 was made from the Contingencies Fund.

#### Liabilities relating to the Appropriation Accounts

795. The total of the liabilities in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$5,299,564. A complete list of the accounts remaining unsettled as far as the Appropriation Accounts are concerned was not submitted as required by financial instructions. In the circumstances, the total of the liabilities remaining unpaid has not been determined.

#### Misallocations of Expenditure

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

#### Unpresented Vouchers

797. Payment vouchers totalling a considerable sum were not produced for audit.

### **Defective Vouchers**

798. Test checks revealed that some payment vouchers did not contain full particulars and were not supported by the relevant sub-vouchers duly certified, as required by financial instructions. In the circumstances, it was not possible to determine the propriety of such expenditure.

### **Expenditure Control**

799. **Vote Accounting.** Vote Accounts were not kept and properly supervised at the Central Accounting Unit in respect of certain subheads. Monthly reconciliation statements between the Ministry's Vote Accounts and monthly expenditure statements were not produced. In the circumstances, the accuracy of the Appropriation Accounts could not be established.

800. **Personal Emoluments.** The monthly payroll of the teaching staff except that of interim acting teachers was computerised. In the case of interim teachers, salary paysheets were prepared by the Headmasters and submitted to the Central Accounting Unit for examination and entry in Salary Registers, and payment. A Register of Paychanges for each batch of paychange forms submitted to the Data Processing Division was required to be maintained by the Central Accounting Unit so as to establish the gross amount of the payroll and the total deductions and serve as the basis for certifying the payroll prepared by the Data Processing Division. A statement showing the gross monthly salary and allowances and deductions in respect of each teacher on the computerised payroll for the financial year prepared by the Data Processing Division to serve as the annual Salary Register was not submitted for audit examination. Further, the Register of Paychanges in respect of the payroll prepared by the Data Processing Division and that relating to interim teachers were not maintained. Test checks revealed overpayments of salaries to teachers whose services were terminated by the Teaching Service Commission and of a teacher on secondment outside the service but in the absence of appropriate records it could not be determined whether such overpayments were recovered. In the circumstances the accuracy of the expenditure under the Personal Emoluments subheads has not been established.

801. **Payment of Stipends to Students.** Acknowledgements were not seen in support of the payment of stipends to students attending educational institutions.

802. **Travelling.** The Travelling Register kept at the Central Accounting Unit was not properly maintained. Half-yearly returns of travelling allowances paid were not submitted as required by financial instructions. The authority for an officer to be paid travelling allowance while using a Ministry's vehicle was not seen. It was observed that payment was made to a Garage for the use of a private car.

803. **Contracts and Tender Board Documents.** The Contract Register, contracts and the relevant Tender Board Minutes and documents were not submitted for audit examination, as required by financial instructions.

804. **Head 53 – Subhead 5 – Telephones.** A Record of Telephone Accounts paid was not produced for audit examination. The Register of Residential Telephones was not maintained in the manner prescribed. Consequently, it could not be verified whether calls paid for were within the officers specified limits and the officers were entitled to free telephone facilities.

805. **Head 56 – Subhead 7 Rental of School Buildings.** The Register of Rental of School Buildings was not properly maintained and supervised.

806. **Head 56 – Subhead 9 Hinterland Development Programme.** This programme commenced in September, 1976 and was executed by the Headmistress of a Secondary School. 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 for the receipts from farm produce to be paid in to the Programme's Bank Account opened at a commercial bank and for the utilisation of such receipts to undertake developmental works necessary for the expansion of the programme. The authority of the Ministry of Finance for the operation of the Programme as a commercial venture and the establishment of a separate bank account was not seen. Annual Financial Statements for the Programme were not produced for audit examination and accounting records were not maintained and supervised in a satisfactory manner.

807. **Head 56 – Subhead 12 Supplies to Schools.** An amount of \$80,000 was paid to the Guyana Teachers' Association as a charge against this head and subhead for the purpose of assisting in defraying the cost of holding the Annual Athletic and Swimming Championships. The expenditure did not fall within the ambit of the subhead and the amount was not properly accounted for by the Guyana Teachers' Association.

808. **Aid-in-kind.** A register of gifts/grants was not maintained. Information was sought as to whether the value of articles and grants received from aid donors by the Ministry was brought to account against appropriate heads and subheads of charge and reflected as revenue in the manner prescribed in the financial instructions.

#### Authorities for Expenditure

809. The incurring of expenditure on the undermentioned Heads and Division in excess of the sum withdrawn (issued) from the Consolidated Fund and advances not cleared from the Contingencies Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund and from the Contingencies Fund.

| Head/<br>Division | Excess Expenditure<br>over Withdrawals | Less Advances not<br>cleared from<br>Contingencies Fund | Excess over<br>withdrawals<br>and Advances |
|-------------------|--|---|--|
|                   | \$                                     | \$  | \$   |
| 53                | 333,420                                | 327,940   | 5,480                                      |
| 54                | 195,706                                | —   | 195,706                                    |
| 55                | 380,169                                | —   | 380,169                                    |
| 59                | 35,678                                 | —   | 35,678                                     |
| 64                | 594                                    | —   | 594  |
| 65                | 11,782                                 | —   | 11,782                                     |
| 70                | 5,431                                  | —   | 5,431                                      |
| 71                | 16,361                                 | —   | 16,361                                     |
| 72                | 25,522                                 | —   | 25,522                                     |
| 75                | 40,860                                 | —   | 40,860                                     |
| 76                | 15,908                                 | —   | 15,908                                     |
| 77                | 6,147                                  | —   | 6,147                                      |
| XXVIII, "1"       | 4,218,512                              | —   | 4,218,512                                  |

## REVENUE STATEMENTS

### Revenue Control

810. **Revenue Accounting.** A Revenue Account was not kept. Reconciliation between the Revenue Statements and the Ministry's Revenue Account was therefore not possible. It was observed that at certain Sub-Offices revenue was improperly used to make purchases. In the circumstances, the accuracy of the Revenue Statements has not been established.

811. **Revenue Registers.** The Rent Register was not properly maintained. In the circumstances, it could not be verified whether all revenue due was collected and at the approved rates.

812. **Arrears of Revenue.** Half-yearly Statements of Arrears of Revenue were not received. In the circumstances, it was not possible to determine the arrears of revenues at the end of the financial year and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection of revenue.

## DEPOSITS FUND ACCOUNT

### Accounting Control

813. **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.

814. **Deposit Accounts.** The Deposit Ledger kept at the Central Accounting Unit was not properly maintained and supervised. The ledger was not always balanced monthly and at year end. Reconciliation Statements were not submitted. Payments were made from certain Deposit Accounts in respect of which no funds were at the credit of such accounts. The Statement of Deposits Accounts as at 31st December, 1981, submitted by the Accountant General showed the unsatisfactory position of 34 accounts with debit balances totalling \$1,457,969 and 52 accounts with static credit balances totalling \$185,748.

815. **Advance Accounts.** The Advances Ledgers were not properly maintained and supervised. The Statement of Advances submitted by the Accountant General as at the end of the financial year showed the unsatisfactory position of 9 accounts with credit balances totalling \$57,723 and 11 accounts with static debit balances totalling \$202,239.

## GENERAL ACCOUNT

### Accounting Control

816. **Collection Procedures.** Approved collection procedures were not followed. The Remittance Book at the Central Accounting Unit was not properly maintained and supervised. There were undue delays in bringing to account moneys received through the post and cases were brought to attention where receipt vouchers did not contain adequate details to permit audit examination. A Collectors' Chart was



not kept by the Central Accounting Unit. Consequently, it was not possible to determine whether all amounts received were promptly and properly brought to account in the public accounts.

817. **Controlled Forms.** Registers of official receipt books and cheque books were not always kept and those kept were not properly maintained. Contrary to financial instructions a junior officer was responsible for the receipt, custody and issue of receipt books. There were instances where receipt books were not produced for audit examination.

818. **Imprests.** The Imprest Register kept at the Central Accounting Unit was not properly maintained and supervised. The Imprest Register disclosed that there were imprests and sub-imprests either not retired, not retired fully or were retired after the close of the financial year. There was no evidence of reconciliation between the Ministry's Imprest Register and the accounts kept by the Accountant General. The Statement of Imprest Accounts submitted by the Accountant General showed that an imprest of \$1,021,593 was not retired and one was over retired by \$500.

819. **Main Salaries Account.** Bank Reconciliation Statements relating to the Ministry's Main Salaries Account No. 480 were not submitted for audit examination. The account was reconciled only up to January, 1974. It could not be ascertained whether all PAYE deductions were acknowledged by the Inland Revenue Department as receipt numbers were not entered in the record kept in respect of deductions. This record also bore no evidence of check by a supervisory officer. The bank statements revealed that the Salaries Bank Account was overdrawn on several occasions throughout the year, sometimes by very substantial amounts.

820. **Salaries and Grants Bank Accounts Operated by Schools.** The authority for the operation of the Salaries and Grants Bank Accounts was not produced. Cash Books were not maintained by several schools and Bank Reconciliation Statements were not produced. The unpaid salaries in these Bank Accounts were not repaid promptly to the Ministry. In the circumstances fraud and other irregularities could remain undetected.

821. **Collectors' Cash Book/Statements – Ministry's Sub-Offices.** The Collectors' Cash Book/Statements relating to Sub-Offices of the Ministry were not submitted for audit examination. It has been observed that Collectors' Cash Book/Statements were not maintained by certain schools and institutions and that collections were paid into the Ministry without such statements and other documents.

822. **Collectors' Cash Book/Statements – Consolidated and Deposit Funds.** The Collectors Cash Book/Statements retained by the Ministry in respect of receipts relating to the Consolidated Fund and Deposits Fund were not produced for audit examination. Audit tapes produced by the window-posting machine in respect of daily collections were not submitted in respect of several days for the months of November and December.

823. **Ministry's Main Cash Account.** Bank Account No. 203 was inactive since January, 1978 and at 31st December, 1977 there was a balance of \$11,222,144 on the account. The account was reconciled up to March, 1973 and was not closed as at 31st December, 1981. The reconciliation statements for the new Main Bank



Account No. 701, which was opened from 1st January, 1978, was not submitted for audit examination. The delays in effecting the reconciliations could lead to irregularities being undetected. The Payment Voucher Number Book for the month of January, 1981 was not produced. There were differences between the daily total payments in the Payment Voucher Number Book and those shown in the Summary Cash Book. There were also differences between the total shown on the Daily Statements of Receipts and the total shown on the Daily Statements of Payments and those in the Summary Cash Book. There was no evidence that the necessary corrections were made. The accuracy of the Ministry's Main Cash Account has therefore not been established.

824. **Composition of Daily Cash Balances.** In certain Departments of the Ministry the Record of the Consumption of Daily cash balances was not kept as required by financial instructions.

825. **Loss of Cash.** The position with regard to the loss of cash reported is set out at Appendix A(1). There were cases where losses of such cash were not reported to the Secretary to the Treasury.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

826. **Stores Accounting.** Stores Ledgers, Permanent Stores Register, Inventories of Furniture, Equipment and Vehicles were either not maintained or properly maintained.

827. **Storekeeping.** Unsatisfactory features were observed regarding the purchasing, receiving, recording and issuing of items of stores. Records of unserviceable articles were not maintained and such articles were not disposed of promptly. Diet scales were not approved for use at residential institutions. It could not therefore be determined whether adequate control was exercised over the issue and use of dietary items.

828. **National Book Distribution Unit.** A Goods Received Register was presented for examination but the accuracy of the entries in respect of books received could not be verified as copies of supplier's invoices were not produced. Total students on enrolment were not submitted by all schools. It could not therefore be ascertained the basis on which issues were made to the schools. In order to minimise unauthorised changes to issue vouchers it was recommended that the quantity of books issued should also be written in words.

829. **Schools – Basic Text Books and Exercise Books.** The Stores Ledger in respect of both text and exercise books were not properly maintained at certain schools. It could not therefore be determined whether books issued by the National Book Distribution Unit to the schools were properly accounted for.

830. **Libraries.** Several unsatisfactory features in the maintenance and operation of the libraries at the Government Technical Institute and the In-service Teachers Training Programme were observed. The Accession Records of both libraries were not checked by supervisory officers nor were physical checks of books carried out

at these libraries. A loan register was not maintained in respect of books loaned by the In-service Teachers Training Programme and there were numerous long outstanding loans at the Government Technical Institute Library. Seventeen boxes of books received from an aid donor in 1981 remained unopened at the end of the financial year.

831. **Vehicle Log Books.** It could not be verified that all vehicle log books were produced for audit examination as a Permanent Stores Register or a list of vehicles and their locations was not kept. Log books produced were not properly maintained and there was no evidence of checks by supervisory officers. Log books for several periods during the year were not produced. Historical records and an inventory of tools of each vehicle were not kept. Monthly statements of miles per gallon were not prepared and submitted as required by financial instructions. 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.

832. **Register of Government Buildings.** A Register of Government quarters was not maintained in accordance with financial instructions.

833. **Loss of Stores.** The position with regard to the loss of stores reported is set out at Appendix A(2). It was observed that several losses of stores were not formally and promptly reported and that a Register of Losses was not kept, as required by financial regulations.

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

#### OTHERS MATTERS

835. **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.

836. **National Insurance Scheme.** The National Insurance Scheme records at the Central Accounting Unit were not produced for audit examination. The Regulations governing this Scheme and the procedures required to be carried out by financial instructions were not observed. Schools, Institutions and Sub-Offices were not informed of the details of contributions to enable the contribution cards kept by them to be cancelled. Contributions registers were not kept and cards were not promptly cancelled and exchanged. Reconciliation statements between the total N.I.S. cards and the total of the cheques paid over to the General Manager, National Insurance Scheme at the end of each month were not produced. There were instances where unpaid salaries of persons who left the Ministry's employment and not entitled to such payments were repaid by Head Teachers but there was no evidence that the related N.I.S. contributions paid over to the Scheme were recovered. Consequently, such employees were given credits by the N.I.S. to which they were not entitled. It has been observed that female teachers were not granted maternity leave in accordance with the regulations of the National Insurance Scheme. It was explained that there was no provision for the grant of such leave under the Education Code and that leave granted for maternity purposes was treated as sick leave under Regulation 48 of the Education Code Cap. 39:01.

837. **Returns to Commissioner of Inland Revenue.** Returns of payments to contractors during 1981 were not sent to the Commissioner of Inland Revenue as required by financial instructions.

838. **Internal Control.** Several unsatisfactory features were brought to attention in respect of the preparation, examination and certification of payment 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 purchases, 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 Permanent Secretary.

#### OTHER ACCOUNTS

839. **Games and Contingencies Funds.** The Games and Contingencies Fund was not used for the purpose intended at a certain school. Unsatisfactory features were observed in the operation of these Funds at various schools. The suggestion that Savings Accounts and appropriate accounting records be operated and maintained has still not been implemented at some schools.

840. **Burnham – India Scholarship Fund.** This Fund was established in 1973 but accounting records were not kept by the Ministry to enable the preparation of annual financial statements for audit since its establishment.

841. **Students' Guild General Fund, Students' Canteen and Technical Institute Fund.** A proper system of accounting for these Funds was not in operation. Annual financial statements for the Funds were not submitted for audit examination since its establishment.

842. **Netherlands Aid Project.** Annual financial statements for this Project have not been submitted for audit examination since its commencement in 1979.

843. **IDA Project – Second Education Project.** Annual financial statements for this Project have not been submitted for audit examination for the years 1976 to 1981.

#### University of Guyana

844. **Accounts.** The expenditure shown in the audited accounts for the year ended 31st August, 1981 was \$11,248,534. After taking into account the Government grants and income from other sources the Surplus was \$2,757,521.

#### National Trust

845. **Accounts.** The accounts of the National Trust were not submitted for audit examination.

## National Cultural Centre

846. **Accounts.** Accounts were not presented for audit in respect of the years 1976 to 1981.

## MINISTRY OF TRADE AND CONSUMER PROTECTION

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

847. **Subheads.** The excess expenditure of \$9,087 on 4 subheads is detailed in the Appropriation Account. An advance of \$2,414 was obtained from the Contingencies Fund in respect of one of the subheads.

#### Liabilities relating to the Appropriation Accounts

848. The total amount of the liabilities not settled at the close of the financial year, and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$627. A complete list of the accounts remaining unsettled for the financial year was not submitted to the Audit Office as required by financial instructions. In the circumstances the total amount of liabilities remaining unsettled for the financial year has not been determined.

#### Unpresented Vouchers

849. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Expenditure Control

850. **Vote Accounting.** Vote Accounts were not kept and supervised in accordance with financial instructions. Evidence of reconciliation between the Ministry's Vote Accounts and the Monthly Expenditure Statements was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

851. **Personal Emoluments.** The Salaries Register was not maintained in a manner as would facilitate proper examination.

852. **Travelling Register.** The Travelling Register was not properly maintained. In the circumstances it was not possible to verify whether all travelling allowances paid were properly authorised.

853. **Telephones.** An Overseas Calls Register required to be kept in accordance with Public Service Ministry instructions was not produced for audit examination. In the circumstances it could not be ascertained whether the expenditure was incurred solely on official business.

854. **Withdrawals from the Consolidated Fund.** The Record of Withdrawals from the Consolidated Fund was not properly written up.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

855. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposit Fund Accounts could not be established.

856. **Deposit Accounts.** The Statement of Deposit Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 2 accounts with debit balances totalling \$100,377 and 4 accounts with static credit balances totalling \$1,680,058.

857. **Advance Accounts.** The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 2 accounts with credit balances totalling \$5,401,417 and an account with a static debit balance.

## GENERAL ACCOUNT

### Accounting Control

858. **Controlled Forms.** A Register of cheque books in use was not maintained to ensure that adequate control was exercised over the illegal extraction and use of cheques. The Register of Official Receipt Books was not properly maintained.

859. **Collectors' Cash Book/Statements.** The Collectors' Cash Book/Statements did not always bear evidence of supervisory checks. Acknowledgement receipts from the Accountant General in respect of the amounts remitted to that Department were not seen.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

860. **Storekeeping.** Inventories bore no evidence of periodic checks by supervisory officers.

861. **Log Books.** Some log books were not produced for audit examination. It was observed that there was a lack of supervision and control over the use of vehicles in that journeys were not always authorised and log books bore no evidence of check by a supervisory officer. In the circumstances it could not be ascertained whether all journeys were undertaken solely on official business.

## OTHER MATTERS

862. **Trade Licences.** Attention was again drawn to several unsatisfactory features in relation to the processing of applications, filing of licences, the short collection of stamp duty and the failure to cancel a considerable number of stamps on trade licences.

863. **Special Bank Account.** A request was made for financial statements for the year under review to be submitted in respect of transactions relating to a Special Bank Account authorised for the Ministry of Trade.

## MINISTRY OF MANUFACTURING INDUSTRY

### APPROPRIATION ACCOUNTS

#### Unauthorised Excess

864. **Subhead.** The excess expenditure of \$8,433 on one subhead is detailed in the Appropriation Account.

## MINISTRY OF ECONOMIC PLANNING

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

865. **Division.** The unauthorised expenditure of \$46,770,332 shown on Division XXX Ministry of Economic Planning of which an advance of \$90,037 was obtained from the Contingencies Fund, is a breach of the legislation pertaining to the administration of public funds.

866. **Subheads.** The excess expenditure of \$51,437,144 on 13 subheads is detailed in the Appropriation Accounts. Advances totalling \$432,070 in respect of 3 subheads were obtained from the Contingencies Fund.

#### Unpresented Vouchers

867. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### Expenditure Control

868. **Vote Accounting.** Vote Accounts were not kept in accordance with financial instructions. There were instances where outstanding liabilities for the previous year were not brought forward. Evidence of reconciliation between the Vote Accounts and the Monthly Expenditure Statements was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

869. **Personal Emoluments.** An explanation was sought for the employment of certain personnel in excess of the complement provided in the Current Estimates. The Salaries Control Register and Diary of Pay Cheques bore no evidence of supervisory check.

870. **Division XXX - Subhead 2 - Specialist Assistance.** There were instances where emoluments of officers were charged under this subhead, instead of Head 81 - Subhead 1 Personnel Emoluments.

871. **Travelling Register.** This register was not properly maintained. Half-yearly returns of mileage were not produced for examination. 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.

#### **Authorities for Expenditure**

872. The incurring of expenditure of \$69,114 on Head 81 Ministry of Economic Planning and \$50,964,798 on Division XXX Ministry of Economic Planning in excess of the sum withdrawn (issued) from the Consolidated Fund and advances not cleared from the Contingencies Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund and from the Contingencies Fund.

### **REVENUE STATEMENTS**

#### **Revenue Control**

873. **Collection Procedures.** Acknowledgements in respect of monies paid to the Accountant General were not seen.

874. **Arrears of Revenue.** The Rent Register revealed that the payment of rent in respect of the Industrial Plots Ruimsveldt was in arrears.

### **DEPOSITS FUND ACCOUNTS**

#### **Accounting Control**

875. **Deposit Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and the accounts of the Accountant General was not seen. In the circumstances the accuracy of the Deposits Fund Accounts was not established.

876. **Deposit Accounts.** The Statement of Deposit Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of three accounts with debit balance totalling \$1,358 and seven accounts with static credit balances totalling \$92,745.

877. **Advance Accounts.** The Advances Ledger was not properly maintained and supervised. The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed one account with a static debit balance.

### **GENERAL ACCOUNT**

#### **Accounting Control**

878. **Salaries Account.** Attention was drawn to instances where salary cheques were drawn and dated before the official pay day, and also to the unsatisfactory situation as regards the custody of salary cheques. A register of cheques relating to deductions paid over to the Commissioner of Inland Revenue was not maintained. Further, reconciliation of the salaries account was in arrears. The accuracy of the balance on the account was therefore not satisfactorily established.



879. **Controlled Forms.** A number of used official receipt books was not produced for audit examination. Cheque books in use were not inspected daily to ensure that adequate control existed over the illegal extraction and use of cheques.

880. **Imprest Account.** The Imprest was not fully retired at the end of the financial year, and there were cases where approved procedures for the operation of the Imprest were not observed. Advances were not always authorised and in a number of instances advances of a personal nature were issued contrary to financial instructions. The Bank Account was overdrawn on several instances during the year. The Statement of Imprest Accounts at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of two imprest accounts totalling \$72,532 not retired and two imprests accounts totalling \$5,453 over retired.

881. **Daily Cash Composition Book.** This record was not properly maintained. It could therefore not be ascertained whether the cash on hand was always checked on a daily basis.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

882. **Stores Accounting.** Stores records such as Inventories were not produced for audit.

883. **Storekeeping.** Many books on loan from the library were outstanding for a number of years.

884. **Vehicle Log Books.** There were cases of vehicle log books not produced for audit. Returns of monthly issues of fuel and lubricants were not prepared. Consequently, it could not be ascertained whether the performance and fuel consumption of vehicles were satisfactory and that all journeys were undertaken on official business.

## OTHER MATTERS

885. **Register of Insurance Premiums.** This register was not kept and quarterly returns of Insurance Premiums were not submitted to the Accountant General to enable him to collect the necessary service fees from the Insurance Companies.

## OTHER ACCOUNTS

### World Fertility Survey Programme

886. The World Fertility Survey Programme concluded in 1977. However, there was no evidence that funds lying in the bank account No. 487 over a considerable period, were transferred to the Consolidated Fund.

### Guyana Glassworks Limited

887. **Accounts.** The audited accounts of the Guyana Glassworks Limited, established in 1977, showed a deficit of \$1,058,074 for the financial year.

## MINISTRY OF FINANCE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

888. **Heads.** The unauthorised expenditure on the following heads is a breach of the legislation pertaining to the administration of public funds:—

| Head | Total Excess on Revised Estimates Appropriation and Statutory | Total Excess on the Revised Estimates Statutory | Total Excess on Revised Estimates Appropriation | Excess covered by Contingencies Advances | Unauthorised Excesses |
|------|---|---|---|--|-----------------------|
|      | \$  | \$  | \$  | \$                                       | \$                    |
| 88   | 524,975   | 1,946   | 523,029   | 7,000                                    | 516,029               |
| 89   | 804   | —   | 804   | —  | 804                   |

889. **Subheads.** The excess expenditure of \$13,331,143 on 26 subheads is detailed in the Appropriation Accounts. Advances totalling \$870,780 were obtained from the Contingencies fund in respect of two of the subheads.

#### Liabilities not Settled

890. The total amount of the liabilities not settled at the close of the financial year and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year was \$3,388. A complete list of the accounts remaining unsettled for the financial year was not submitted to the Audit Office as required by financial instructions. In the circumstances, the total amount of the liabilities remaining unsettled for the financial year has not been determined.

#### Unpresented Vouchers

891. Payment Vouchers totalling a considerable sum were not produced for audit examination.

#### Expenditure Control

892. **Vote Accounting.** The Vote Accounts were not properly maintained and supervised. Monthly Reconciliation Statements between the Vote Accounts and the Monthly Expenditure Statements were not produced. In the circumstances the accuracy of the Appropriation Accounts has not been established.

893. **Personal Emoluments.** The Salaries Registers maintained at certain Departments of the Ministry were not satisfactorily written up. There were cases of incorrect P.A.Y.E. and N.D.S. deductions made from salaries and overtime payments made by a Department were not recorded in the Salary Register. The expenditure under the Personal Emoluments subhead of a Department did not agree with the total of the emoluments of officers and employees shown on the return of emoluments submitted to the Commissioner of Inland Revenue.

894. **Travelling Register.** The Travelling Register was not properly maintained.

895. **Telephones.** The Register of Overseas Calls and the Register of Residential Telephone calls were not properly maintained. The authority for making overseas calls on telephones other than the telephones approved was not produced.

896. **Head — Ministry of Finance — Inland Revenue — Sub-Head Refunds of Revenue.** A large number of cheques relating to refunds were on hand at two Sub-Offices of the Inland Revenue Department. It could not be ascertained whether the quantity of cheques on hand was correct as adequate records were not maintained in respect of the movement of cheques from Head Office to the Sub-Offices, and of those dispatched to taxpayers.

#### Authorities for Expenditure

897. The incurring of expenditure on the undermentioned Heads and Division in excess of the sum withdrawn (issued) from the Consolidated Fund and advances not cleared from the Contingencies Fund shows that adequate control was not exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund and from the Contingencies Fund.

| Head/<br>Division | Excess<br>Expenditure<br>over with-<br>drawals | Less Advances<br>not cleared<br>from Contin-<br>gencies Fund | Excess<br>over<br>Withdrawals<br>and Advances |
|-------------------|--|--|---|
| 83                | 1,364,605                                      | 7,000  | 1,357,605*                                    |
| 89                | 904  | — —  | 904   |
| XXXI              | 25,623,139                                     | 229,921  | 25,393,218                                    |

#### STATUTORY EXPENDITURE

##### Accounting Control

898. **Statutory Expenditure Records.** Evidence of reconciliation between the Ministry's Statutory Expenditure records and the monthly statements of expenditure was not produced. In the circumstances the accuracy of the expenditure shown on the Statement of Statutory Expenditure has not been established.

899. **State Pensions Register.** The register relating to payment of state pensions was not satisfactorily written up during the financial year.

## REVENUE STATEMENTS

### MINISTRY OF FINANCE

#### Revenue Control

900. **Revenue Accounting.** The accounting procedures relating to the receipt of loans, credits and grants from aid donors were not strictly observed. Revenue Accounts were not maintained and reconciliation of the Ministry's revenue heads and sub-heads was not effected. Consequently the accuracy of the Revenue Statements has not been established.

901. **Revenue Registers.** The Registers showing the revenue collectible, collected and outstanding at the end of the financial year were not produced for audit examination.

**Head IX – Miscellaneous Undertakings – Sub-Heads – Various.**

**Head X – Miscellaneous Sundry Contributions etc. – Sub-Head 6.**

**Head XI – Refunds of Loans – Sub-Heads – Various.**

**Head XIV – External Grants – Sub-Heads – Various.**

**Head XVI – External Loans – Sub-Heads – Various.**

**Head XVII – External Credits – Sub-Heads – Various.**

902. Substantial short falls of the estimated amount of revenue were observed under the abovementioned heads and subheads as compared with the amounts shown in the Revenue Statements for the financial year. Explanations were not furnished for these short falls as required by financial instructions.

903. **Head IV – Subhead 1 – Auction Duty.** Satisfactory accounting procedures were not implemented to provide for proper assessment and prompt collection of auction duty payable by auctioneers. It was recommended that the laws should be amended to ensure that auctioneers pay in auction duty promptly and that the Accountant General should maintain a register relating to the auction duty collectible and collected by him.

904. **Head X – Sundry Contributions and Other Receipts – Subhead 7 – Pension Contributions of Seconded Officers.** The register of pension contributions for seconded officers was not properly maintained and supervised. Consequently it could not be ascertained whether contributions were received in respect of all officers on secondment.

905. **Head XI – Capital Revenue – Refunds of Loans.** The amounts reflected in the Revenue Statements under the various subheads in respect of the repayment of loans were not in agreement with the amounts shown as collected and reflected in the Statement of Loans and Advances made from the Consolidated Fund submitted by the Accountant General.

906. **Arrears of Revenue.** Half-Yearly Statements of Arrears of Revenue were not furnished by the Principal Receiver of Revenue, as required by financial instructions. Consequently the total amount of the outstanding revenues at the end of the financial year and whether prompt action was taken to collect the revenues have not been determined.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

907. **Deposits Fund Accounting.** Evidence of reconciliation between the Ministry's Deposits Fund records and the accounts of the Accountant General was not produced. The accuracy of the Deposits Fund Accounts has therefore not been established.

908. **Deposit Accounts.** The Statement of Deposit Accounts as at the end of the financial year, submitted by the Accountant General in respect of the Ministry of Finance showed the unsatisfactory position of forty-two (42) accounts with debit balances totalling \$11,040,669 and sixty-nine (69) accounts with static debit balances totalling \$14,032,333.

909. **Advance Accounts.** The Statement of Advance Accounts as at the end of the financial year, submitted by the Accountant General in respect of the Ministry of Finance showed the unsatisfactory position of thirteen (13) accounts with credit balances totalling \$1,277,758 and twelve (12) accounts with static debit balances totalling \$2,961,316.

910. **Advances on Gratuities Registers.** The recording of advances on gratuities was not done in accordance with financial instructions. Separate registers were kept for recording the granting and repayment of such advances thereby making it difficult to ascertain whether the advances on gratuities were cleared promptly. The registers were not properly written up. It was also difficult to ascertain the number of advances remaining outstanding at the end of the financial year. Recommendations were made with a view to improving the accounting arrangements for such advances.

911. **Conference Advances Register.** Conference Advances Registers and Ledger accounts were not properly written up and reflected omissions of important references. According to the ledger accounts advances in excess of \$1.m were outstanding at the end of the financial year. However the accuracy of this figure could not be verified as statements of expenses were submitted for certain advances shown as outstanding, and reconciliation of the advances accounts were not done with the quarterly report produced by the Data Processing Unit. According to certain files examined there was also undue delay in the submission of statements of expenses to clear advances, and in the clearing of unspent portions of advances.

## GENERAL ACCOUNT

912. **Imprests.** The Statement of Imprests as at the end of the financial year showed that two imprests accounts totalling \$7,957 were short retired.

## OTHER MATTERS

913. **National Insurance Scheme.** Several unsatisfactory features relating to the keeping of National Insurance Scheme records were brought to attention, including a delay in remitting contributions, the omission of important information from the Register of Contributors, and the non-reconciliation of monthly contributions shown on contributors' cards with cheques paid over to the Scheme. There was also no evidence of supervisory check of the records.

914. **Register of Insurance Premiums.** The register was not properly maintained. There were delays in the submission by certain Ministries/Departments of returns of insurance premiums paid to Insurance Companies. Consequently accounts were not rendered promptly to the Insurance Companies for payment of fees.

## ACCOUNTANT GENERAL'S DEPARTMENT

### Sub-Accountant – Ministry of Finance and certain Ministries/Offices

The Sub-Accountant's functions in respect of the Ministry of Finance and certain Ministries and Offices not under Ministerial Control are performed by the Accountant General.

915. **Collection Procedures.** The Remittances Book kept at the Accountant General's Department revealed that a substantial sum in respect of remittances received were not promptly accounted for. There was also no evidence of supervisory check. The Collector's Chart for the financial year was not produced for audit examination. In the absence of such a record it could not be determined whether all Collector's Cash Book/Statements were received and whether all sums collected were brought to account in the public accounts.

916. **Controlled Forms.** The Main Registers of Controlled Forms kept by the Accountant General were not properly maintained and supervised.

917. **Accountant General for Non Sub-Accounting Ministries/Departments/Offices Sub-Accountant's Cash Book.** Monthly bank reconciliation statements with regard to the Bank Account No. 402 were not produced for audit examination. It was observed that numerous debit and credit advices received from the Bank of Guyana were not brought to account in the Cash Book and consequently the transactions were omitted from the public accounts. In the circumstances the accuracy of the Cash Book and bank balances has not been established.

918. **Breach of Bonds/Contracts Register.** The register was not satisfactorily maintained. A proper examination could, therefore, not be carried out.

919. **Securities Register.** The register was not properly maintained. Consequently it could not be determined whether all securities were accounted for. It was recommended that prompt action should be taken to remedy the unsatisfactory situation.

## OTHER MATTERS

913. **National Insurance Scheme.** Several unsatisfactory features relating to the keeping of National Insurance Scheme records were brought to attention, including a delay in remitting contributions, the omission of important information from the Register of Contributors, and the non-reconciliation of monthly contributions shown on contributors' cards with cheques paid over to the Scheme. There was also no evidence of supervisory check of the records.

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916. **Controlled Forms.** The Main Registers of Controlled Forms kept by the Accountant General were not properly maintained and supervised.

917. **Accountant General for Non Sub-Accounting Ministries/Departments/Offices Sub-Accountant's Cash Book.** Monthly bank reconciliation statements with regard to the Bank Account No. 402 were not produced for audit examination. It was observed that numerous debit and credit advices received from the Bank of Guyana were not brought to account in the Cash Book and consequently the transactions were omitted from the public accounts. In the circumstances the accuracy of the Cash Book and bank balances has not been established.

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### Sub-Accountant – Ministries

The Sub-Accountant located in each of the undermentioned Ministries/Division is under the control and direction of the Accountant General.

- (1) Office of the President
- (2) National Development
- (3) Home Affairs
- (4) Agriculture
- (5) Health
- (6) Works
- (7) Plant Maintenance and Hire Division
- (8) Education
- (9) Regional Development

The observations on the matters relating to each Sub-Accountant are shown in the sections of this Report dealing with each of the abovementioned Ministries/Division.

### Sub-Accountant – Sub-Treasuries

Consequent on the introduction of the Regional System, a Sub-Treasury was established during the financial year in each of the following Regions in addition to those at Region 1 – Mabaruma and Region 9 – Lethem.

|          |   |                 |
|----------|---|-----------------|
| Region 5 | – | Anna Regina     |
| " 3      | – | Vreed-en-Hoop   |
| " 4      | – | Paradise E.C.D. |
| " 6      | – | New Amsterdam   |

The Sub-Accountant in each of the Sub-Treasuries is under the control and direction of the Accountant General.

920. **Collection Procedures.** Approved collection procedures were not properly observed at certain Sub-Treasuries. A Collector's Chart was not maintained by each Sub-Treasury to ensure that all collections in the Region were paid in and brought to account promptly in the public accounts.

921. **Controlled Forms.** The Register of Controlled Forms was either not produced for audit or properly maintained and supervised at certain Sub-Treasuries.

922. **Collector's Cash Book/Statements for the Consolidated Fund and the Deposits Fund.** These records were not produced.

923. **Register of Remittances from Accountant General.** A register of remittances received from the Accountant General was not maintained by certain Sub-Treasuries.

924. **Paymasters' Advances.** At a Sub-Treasury, there was a large outstanding balance relating to Paymasters' advances not cleared at the end of the financial year.

925. **Register of Remittances to Accountant General.** This record was not produced and acknowledgements by the Accountant General in respect of amounts remitted to him were not seen.

926. **Register of payments from Deposit Fund.** A register was not maintained by each of the Sub-Treasuries in respect of payments relating to the Deposits Fund in order to monitor the prompt reimbursement of amounts by the Accountant General.

927. **Record of expenditure passed for payment.** It has been observed that a record of inter-departmental warrants maintained by a Sub-Treasury contained only the warrants received from the Regional Ministry but not those in respect of other Ministries. Such a record is essential in order to ensure that payments made by the Sub-Treasury were not in excess of authorised allocations.

928. **Vouchers not presented for audit.** Vouchers totalling a considerable sum were not produced for audit examination by certain Sub-Treasuries.

929. **Sub-Treasury Cash Account.** It has been observed that at a Sub-Treasury there were outstanding advances, shortage of cash and old notes on hand, a number of cheques on hand resulting from exchanges of cheques for cash, official receipts not produced in respect of remittances claimed to have been forwarded to the Accountant General, a large cash balance on hand in excess of the amount required for the transacting of public business and a number of cheques on hand not remitted to payees. It has been further observed that the balances in the Cash Books were not reconciled by the Sub-Treasury monthly with the balance on the Bank Statements and that certain of the bank accounts were overdrawn by substantial amounts.

930. **Record of Daily Cash Composition.** The record was not properly supervised at a Sub-Treasury.

## CUSTOMS AND EXCISE DEPARTMENT

### REVENUE STATEMENTS

#### Revenue Control

931. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements and the Revenue Accounts maintained by the Comptroller of Customs and Excise in his capacity as Principal Receiver of Revenue was not produced. In the circumstances the accuracy of the Revenue Statements was not established.

932. **Internal Audit.** There was undue delay in the submission of a considerable number of files by a Sub-Office for examination by officers who performed the duty of internal auditors.

933. **Register of Short-Collections.** A large number of cases totalling a considerable sum in respect of short collections of import duty and consumption tax was brought to attention, resulting in additional demands totalling a considerable sum being made on the relevant importers.

934. **Consumption Tax Register and Other Records.** Attention was drawn to the late and non-submission of returns by manufacturers, late payment of consumption tax, the inadequate internal check on the returns and the fact that the prices shown thereon by the manufacturers, appeared unrealistic. It was observed that the serial number, date and amount of the official receipts issued were not always stated in the Register of Consumption Tax. There were also large sums of consumption tax due to Government as at the end of the financial year. The Record of Inspections of Premises was not properly written up during the latter part of the financial year.

935. **Register of Licenced Premises.** The Registers kept at certain of the Sub-Offices were not checked by a supervisory officer. Instances were observed where premises remained unlicensed during the financial year and there was no evidence in the Registers indicating whether the premises were closed.

936. **Seizure Register.** The Seizure Register at a Sub-Office was not produced for audit. The Seizure Register at Customs Boat House was not checked by a senior officer. Notices of seizures were not serially numbered or controlled. It was recommended that seizure notes should be serially numbered so as to provide a proper system of internal control. Items destroyed were not witnessed by a senior officer. As a measure of proper and effective control over the destruction of seizures, it was recommended that the destruction of items be witnessed by two officers one of whom should be a senior officer and that the relevant documents and registers be signed by both officers.

937. **Register of Short-Landed Goods.** The form of register kept in respect of short-landed goods did not lend itself to proper internal control. It could not be determined whether all cases of short-landed goods were properly accounted for, it was observed that a large sum remained outstanding at the end of the financial year in respect of duty payable on short-landed goods.

938. **Want of Entry Registers.** Instances were observed where large quantities of items were deposited at the State Warehouse and other transit sheds for considerable periods, without action being taken to warehouse or to dispose of them. There was no evidence of supervisory check in the Registers.

939. **Over-Entry Application Register.** Over-entry applications totalling a considerable sum were not settled.

940. **Overtime Register.** The Overtime Register at the the Central Accounting Unit was not maintained and supervised in a satisfactory manner. A substantial sum in respect of overtime fees for services rendered by Head Office and Sub-Offices during the financial year was not collected.

941. **Arrears of Revenue.** A Statement of Arrears of Revenue was not submitted by the Comptroller of Customs and Excise as required by financial instructions. In the circumstances it was not possible to determine the arrears of revenue outstanding at the end of the financial year and whether prompt action was taken to collect the revenues.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

942. **Deposits Fund Accounting.** Evidence of reconciliation between the Customs and Excise Deposits Fund records and the accounts kept by the Accountant General was not produced. The accuracy of the Deposits Fund Accounts has not been established.

943. **Deposit Accounts.** There were cases where deposits were either not refunded or taken to revenue promptly. The Statement of Deposit Accounts at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of four accounts with debit balances totalling \$215,864,699 and one account with a static credit balance of \$4,088.

944. **Advance Accounts.** The Advances Ledger was not maintained. The Statement of Advance Accounts at the end of the financial year submitted by the Accountant General showed that there were two accounts with credit balances totalling \$9,352.

## GENERAL ACCOUNT

### Accounting Control

945. **Collection Procedures.** It has been brought to the attention of the Comptroller of Customs and Excise and the Secretary to the Treasury that, in cases where it was not possible to use a cash register which provided an audit trail in respect of amounts received, an official receipt was not issued to the payer contrary to the requirements of the financial regulations and that in the circumstances a proper system of internal control did not exist. It could not be determined whether all amounts received were actually brought to account in the public accounts. The attention of the Comptroller of Customs and Excise was also drawn to the fact that revenue collected by a Regional Democratic Council was not brought to account in the public accounts and that the Remittance Book at a Sub-Office was not properly maintained. The Collectors' Chart kept at the Central Accounting Unit was not properly maintained and supervised.

946. **Controlled Forms.** The Register of Controlled Forms kept at the Central Accounting Unit was not properly maintained and supervised. At a Sub-Office certain official receipt books were not produced and at another Sub-Office the register was not kept.

947. **Salaries Account.** The Salaries Bank Account reflected large overdrawn balances during the financial year. In some instances payments from this Account should have been made from the Imprest or Deposit Fund Accounts. Unpaid balance in the cash book at the end of one month was not carried forward as opening balance to the following month. As a result the cash book balances used in the bank reconciliation statements were incorrect. Monthly bank reconciliation statements were not certified by a supervising officer and copied to the Audit Office.

948. **Imprest Account.** Attention was drawn to the unsatisfactory manner in which the Imprest Cash Book and other related records kept at the Central Accounting Unit were maintained. The Imprest was short retired at the end of the

financial year by \$109,275. Bank reconciliation statements in respect of the Imprest Account was not produced for audit examination. The Statement of Imprest as at the end of the financial year submitted by the Accountant General showed the imprest was short retired by \$90,526.

949. **Collectors' Cash Book/Statements – Sub-Offices.** Attention was drawn to the fact that certain Collectors' Cash Book/Statements relating to Sub-Offices were not properly written up and supervised. There were instances where the procedures for disposal of collections were not observed.

950. **Register of Irregular Cheques.** The Register of Irregular Cheques kept at the Central Accounting Unit was not properly maintained and supervised. A large number of the irregular cheques returned by the Bank of Guyana revealed that careful scrutiny by the Cashier would have discovered the defects. There were instances where prompt action was not taken to rectify the irregular cheques and re-deposit them into the bank account. The acceptance of irregular cheques and the failure to rectify them promptly could result in the loss of revenue.

951. **Main Cash Book.** The Cash Book was not properly maintained and supervised. The related bank account No. 489 was not reconciled for the financial year. It was observed that the bank account was overdrawn for certain periods during the financial year.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

952. **Storekeeping.** Attention was drawn to certain unserviceable items of stores at a Sub-Office and to a Land Rover at another Sub-Office remaining unserviceable for a considerable period. It was suggested that the items be boarded with a view to disposal or be repaired and put into use.

953. **Loss of Stores.** A Register of Loss of Stores was not maintained as required by financial instructions. Consequently, it could not be determined whether all losses were reported by the Comptroller of Customs and Excise. The position with regard to the loss of stores reported is set out at Appendix A(2).

954. **Accidents.** A Register of Accidents was not maintained as required by financial instructions. Consequently, it could not be ascertained whether any accident occurred during the financial year.

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

### OTHER MATTERS

956. **Security.** Neither a register of contents of safe nor a register of key holders was maintained at certain Sub-Offices, as required by financial instructions.

957. **National Insurance Scheme.** Contribution cards for the current year were not kept and stored in accordance with financial instructions and surrendered promptly to the National Insurance Scheme. A record of cheques paid over to the

National Insurance Scheme Office was not maintained. Reconciliation was also not effected between the contribution cards and the cheques paid over to the National Insurance Scheme.

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

## INLAND REVENUE DEPARTMENT

### REVENUE STATEMENTS

#### Revenue Control

959. **Revenue Accounting.** Evidence of reconciliation between the Revenue Statements and the revenue records maintained by the Commissioner of Inland Revenue was not produced. A Revenue Account required to be maintained by financial instructions was not introduced. No explanations were furnished with regard to the shortfalls of revenue on certain subheads. In the circumstances it could not be determined whether the revenue was collected promptly and whether the accuracy of the Revenue Statements has been established.

960. **Register of Taxpayers' Annual Returns.** A considerable number of taxpayers did not submit their annual returns for the year of assessment 1981 and for previous years.

961. **P.A.Y.E. Annual Form II Registers.** The Annual Form II Register maintained at Head Office and two Offices revealed that many employers had not submitted their annual returns for the year of assessment 1981 and for previous years. There was no evidence that the annual returns received were reconciled with the total amounts received by the Department from the employers so as to establish their accuracy.

962. **P.A.Y.E. and N.D.S. Penalty Register.** A large amount of outstanding penalties and interest due thereon was observed. There was considerable delay in forwarding penalty notices to defaulting employers.

963. **Tax Practice Certificate Records.** Tax practice certificates were not renewed by a considerable number of persons.

964. **Travel Voucher Tax Records.** These records were not maintained in a satisfactory manner and it could not be determined whether all returns were received. Those received were not certified by the organisations submitting them. A list of approved carriers with their appointed agents and sub-agents was not produced.

965. **Tax Exit Certificates.** At a certain Sub Office tax exit certificates were issued to a considerable number of persons for whom files were not opened. In the circumstances it could not be determined whether the requirements of the Income Tax Act were observed.



966. **Estate Duty Records.** In several instances documents relating to deceased persons estates were not submitted for audit. Evidence in support of the values of assets accepted by the Proper Officer were not always seen. According to the records there was a large amount of outstanding duty and several estates were not assessed promptly. Several instances of under and over collections were brought to attention.

967. **Entertainment Tax.** The Registers at certain Sub-Offices revealed that a substantial amount of tax was due to Government. Box office returns were not always submitted by the proprietors and payments were not made promptly by some of them.

968. **Purchase Tax Records.** These records were not properly maintained in order to facilitate determination of the correct rating used for payment for purchase tax and whether purchase tax was collected on all motor vehicles imported. It could not be easily determined whether the additional purchase tax was collected in cases where a change of registration was applied for within the period of five years granted in respect of motor vehicles eligible for duty free concessions. There were instances of short and over collection of tax and waiver of purchase tax was not always issued by the Competent Authority. It has been recommended that the officers engaged in checking application forms, vehicles and calculating tax payable should not be involved in the actual collection of tax.

969. **Registration of Motor Vehicles.** It could not be ascertained whether purchase tax was collected on all motor vehicles imported since according to the Vehicles Numbers Book, numbers were allocated prior to registration but there was no evidence to show that vehicles were subsequently registered.

970. **Trading and Miscellaneous Licences and Cards.** A number of business places remained unlicensed for the year, but there was no evidence on the cards to indicate that these businesses had ceased operations.

971. **Objection Records.** There was a large number of outstanding objections involving substantial amounts of taxes held in abeyance. There were instances of the amounts of the taxes held in abeyance not recorded in the Register of Objections. A substantial number of letters of Objections was not entered in the Register of Objections Received.

972. **Judgment and Payment Records.** Certain records were not produced for audit such as records in respect of prosecutions for outstanding tax and judgements granted; and also judgements, legal costs, fees and accumulated interest outstanding.

973. **Arrears of Revenue.** Statement of arrears of revenue at the end of the financial year was not submitted by the Commissioner of Inland Revenue. In the circumstances it was not possible to determine the amount of arrears of revenue at the end of the financial year. It was observed, at a Sub-Office that a number of transports were lodged as securities for taxes due and that the taxes remained unpaid for a considerable time.



## DEPOSITS FUND ACCOUNTS

### Accounting Control

974. **Deposits Fund Accounting.** Evidence of reconciliation between the Inland Revenue Deposits Fund records and the accounts kept by the Accountant General was not produced. In the circumstances the accuracy of the Deposits Fund Accounts has not been established.

975. **Deposit Accounts.** The Statement of Deposits Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of two accounts with debit balances totalling \$2,456 and one account with a static credit balance of \$5,717.

976. **Advance Accounts.** The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of one account with a credit balance of \$53,631 and two accounts with static debit balances totalling \$29,024.

## GENERAL ACCOUNT

### Accounting Control

977. **Controlled Forms.** The Register of Controlled Forms was not properly maintained and supervised and some books were not produced for audit.

978. **Imprest Accounts.** The Main Imprest Account was not operated in accordance with approval procedures. The bank balance exceeded the amount of the authorised imprest by a considerable amount and there were other unsatisfactory areas in the operation of the Main Imprest Account. The refunds to companies were effected through this Imprest Account instead of through the Refund Account. Attention was drawn to a credit balance on the N.I.S. Standing Imprest Account, which was not cleared for a number of years. The Main Imprest Account was not properly reconciled as no cash book balance was shown on the statements submitted. The Statement of Imprest Accounts as at the end of the financial year submitted by the Accountant General showed that the Main Imprest Account was short retired by \$103,608.

979. **Refunds Account.** The Cash Book relating to Bank Account No. 112 was not properly kept. Monthly reconciliation of the Bank balance with the Cash Book balance was not carried out. There was a large number of cheques on hand totalling a considerable sum; some of which were stale dated.

980. **Collectors' Cash Book/Statements.** Attention was drawn to the unsatisfactory manner in which the Collectors' Cash Book/Statements were prepared by Sub-Offices and submitted to Head Office. It could not be determined whether all collections were properly brought to account.

981. **Main Cash Account – Inland Revenue (Taxation).** The Cash Book relating to Bank Account No. 499 was not properly kept and supervised. Collections were not promptly paid into the Consolidated Fund. Monthly reconciliation of the Cash Book balances with the Bank balance was not carried out and a copy of the monthly bank reconciliation statements was not submitted for audit.

982. **Irregular Cheques.** Many irregular cheques paid in by Taxpayers were returned by the Bank of Guyana. Careful scrutiny of cheques would not appear to have been carried out as some of the defects should have been discovered. It was observed that some of these cheques were not rectified by the taxpayers promptly. However, the taxpayers' accounts would have been shown that they have settled their tax.

983. **Main Cash Account – Inland Revenue (Licence Revenue).** A Cash Book relating to Bank Account No. 491 was not maintained. Consequently a proper reconciliation was not carried out of the bank balance shown on the bank statement. It was observed that a large sum claimed to be deposited by Sub-Offices was not shown on the bank statements and that a considerable sum shown on the bank statement was not paid in to the Consolidated Fund as at the end of the financial year.

984. **Main Cash Account – Inland Revenue (Licence Revenue – Tolls).** A Cash Book relating to the bank Account No. 595 was not maintained. Consequently a proper reconciliation was not carried out of the bank balance shown on the bank statement which revealed that a large sum deposited into the bank account was not paid into the Consolidated Fund at the end of the financial year.

985. **Cash Shortages and Loss of Cash.** A number of minor cash shortages which occurred at the Linden/Soesdyke Highway Toll Stations were drawn to attention, but it could not be ascertained whether all the shortages were made good. The loss of cash reported during the year is at Appendix A(1).

## MINISTRY OF FINANCE

### OTHER ACCOUNTS

#### U.K. Department of Health and Social Security

986. **Accounts.** Reimbursements from the United Kingdom Government were not received in respect of the claims submitted for the period 1968 to September 1977. Claims for the period ended 31st December, 1981 are in course of examination.

#### U.K. Government Loans

987. **Accounts.** Audit Certificates were issued in respect of the annual statements required by the Overseas Development Administration of Loans approved to Guyana by the United Kingdom for the financial year.

#### Government Lotteries Control Committee

988. **Accounts.** The Annual Financial Statements for the financial year have not been submitted for audit.

#### Dependants' Pension Fund

989. **Accounts.** The Annual Financial Statements for the financial year were returned for correction and re-submission.

### **Immigration Fund (Amalgamated)**

990. **Accounts.** The Annual Financial Statements of the Fund for the financial year was not submitted for audit.

### **FINANCIAL INSTITUTIONS**

#### **Bank of Guyana**

991. **Accounts.** The audited accounts for the financial year showed the following position:—

|                                  |              |
|----------------------------------|--------------|
| Surplus for year                 | \$44,252,469 |
| Payable to the Consolidated Fund | \$39,827,222 |
| Transfer to General Reserve Fund | \$ 4,425,247 |
| Balance on General Reserve Fund  | \$21,628,052 |

#### **Guyana National Co-operative Bank**

992. **Accounts.** The audited accounts for the financial year showed the following position:—

|                          |             |
|--------------------------|-------------|
| Surplus after taxation   | \$1,175,049 |
| Proposed Dividends       | \$ 535,616  |
| Transfer to Reserve Fund | \$ 293,762  |
| Balance of Reserve Fund  | \$1,153,419 |
| Retained Earnings        | \$ 938,849  |

#### **Guyana Co-operative Agricultural and Industrial Development Bank**

993. **Accounts.** The audited annual financial statements for the financial year showed the following:—

|   |               |
|---|---------------|
| Deficit for year (after extraordinary item) | (\$1,470,069) |
| Accumulated Deficit (After Adjustment)      | (\$3,649,500) |

### **Guyana Co-operative Mortgage Finance Bank**

994. **Accounts.** The audited annual financial statements for the financial year showed the following:—

|  |           |
|--|-----------|
| Surplus for year                           | \$ 94,696 |
| Accumulated Surplus<br>(After Adjustments) | \$230,800 |

### **Guyana Co-operative Insurance Service**

995. **Accounts.** The audited annual financial statements for the year showed the following:—

|                           |             |
|---------------------------|-------------|
| Net Profit after taxation | \$1,452,973 |
| Proposed Dividends        | \$ 272,260  |

## **INTERNATIONAL FINANCIAL INSTITUTIONS**

### **Inter-American Development Bank**

996. The Guyana authorised Ordinary Capital in the Inter-American Development Bank for the financial year ended 31st December, 1981 was US\$26,612,000 of which US\$4,620,000 was paid-up and US\$21,992,000 callable.

### **International Bank for Reconstruction and Development**

997. Guyana authorised Subscription in the Bank for the financial year ended 30th June, 1981 was SDR \$17,000,000 of which SDR \$1,710,000 (US\$1,967,000) was paid-up and SDR \$15,390,000 (US\$17,708,000) was subject to call.

### **International Development Association**

998. Guyana subscriptions and supplementary resources in the Association for the financial year ended 30th June, 1981 was US\$1,005,000.

### **International Finance Corporation**

999. Guyana Subscription in the Corporation for the financial year ended 30th June, 1981 was US\$259,000.

### **Caribbean Investment Corporation**

1000. The Government of Guyana took up 11,350 shares at \$100 each in the Caribbean Investment Corporation as at December, 31st 1980. Information concerning Guyana's investment in this institution was requested for the financial year

### **Caribbean Food Corporation**

1001. Guyana paid TT\$1,250,000 representing 1250 shares of TT \$1,000 each, as its contribution to the initial issue of shares in the Caribbean Food Corporation.

### **Caribbean Development Bank**

1002. At the 31st December, 1981, the subscribed capital was US\$10,037,000 of which US\$2,292,000 was paid-up and US\$7,745,000 callable.

## **MINISTRY OF CO-OPERATIVES**

### **APPROPRIATION ACCOUNTS**

#### **Unpresented Vouchers**

1003. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

#### **Expenditure Control**

1004. **Vote Accounting.** Vote Accounts were not properly maintained. Reconciliation between the Ministry's Vote Accounts and the Monthly Statement of Expenditure was not done. Consequently the accuracy of the Appropriation Accounts has not been established.

1005. **Personal Emoluments.** The Salaries Register was not properly written up. A Salaries Control Record and a Diary of Pay Changes were not produced for audit examination.

1006. **Travelling.** The Travelling Register was not properly maintained. Half-Yearly returns of travelling were not prepared and submitted to the Public Service Ministry, contrary to existing instructions.

### **REVENUE STATEMENTS**

1007. **Revenue Registers.** The Register of Loans and Advances made to co-operatives was not properly maintained and supervised in accordance with financial instructions. In the circumstances, it could not be determined whether the revenue register reflected all the revenue collectible, collected and outstanding.

### **DEPOSITS FUND ACCOUNTS**

#### **Accounting Control**

1008. **Deposit Accounts.** The Deposits Ledger was not properly maintained. The Ministry's Deposits records were not reconciled with the accounts maintained at the Accountant General's Department. Half-yearly statements and certificates of balances on the accounts were not prepared and submitted to the Audit Office.

1009. **Advance Accounts.** There was no evidence that the Ministry's Advance Ledger was reconciled with the accounts kept at the Accountant General's Department. Reconciliation Statements were not prepared and submitted to the Audit Office.

## GENERAL ACCOUNT

### Accounting Control

1010. **Collection Procedures.** A Remittance Book for recording monies received through the post was not kept.

1011. **Controlled Forms.** A number of official receipt books were not presented for audit examination. A record of unused cheques on hand was not kept.

1012. **Imprest.** The Imprest cash book and requisition for advances forms for the greater part of the year were not produced for audit examination. The Statement of Imprest Accounts submitted by the Accountant General at the close of the financial year showed an imprest account was not retired by \$4,836.

1013. **Salaries Account.** The Salaries Account Cash Book reflected debit balances at the end of each month for the period May to November 1981. This account should have shown a 'Nil' balance at the end of each month. The cash book was not checked for the greater part of the year by a supervisory officer.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1014. **Inventory.** An inventory of office furniture and equipment was not kept, contrary to Stores Regulations.

## OTHER MATTERS

1015. **Register of Insurance Premiums.** This Register was not kept, consequently quarterly returns of Insurance Premiums were not submitted to the Accountant General in order for him to make claims for service fees from the various Insurance Companies.

## OTHER ACCOUNTS

### Craft Production and Design Division

1016. **Accounts.** The Annual Financial Statements for the years 1978 to 1981 have not been submitted for audit.

## MINISTRY OF REGIONAL DEVELOPMENT

## APPROPRIATION ACCOUNTS

### Unauthorised Excesses

1017. **Subheads.** The excess expenditure of \$609,392 on three subheads is detailed in the Appropriation Accounts.

### **Liabilities not settled**

1018. The total of the liabilities not settled in respect of which the Accounting Officer sought approval for payment in 1982 was \$3,850. A complete list of the accounts remaining unsettled was not submitted as required by financial instructions. In the circumstances, the total of the liabilities remaining unsettled has not been determined.

### **Misallocations of Expenditure**

1019. Test checks carried out on transactions revealed misallocations of expenditure which were not rectified before the close of the accounts for the financial year.

### **Unpresented Vouchers**

1020. Payment vouchers totalling a considerable sum were not produced for audit.

### **Defective Vouchers**

1021. There were several cases where vouchers did not contain full particulars and were not supported by sub-vouchers, as required by financial instructions, to enable them to be properly examined. Satisfactory explanations to determine whether the charges were proper and that value was received for expenditure were not provided.

### **Expenditure Control**

1022. **Vote Accounting.** The Vote Accounts and certain subsidiary records were not properly maintained and supervised. Evidence of monthly reconciliation between the Ministry's Vote Accounts and the monthly expenditure statements was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1023. **Personal Emoluments.** The Salaries Registers were not properly maintained. A Salaries Control Register and a Diary of Pay Changes were not maintained.

1024. **Travelling Register.** The Travelling Register was not properly maintained.

1025. **Telephones.** A Telephone Register was not maintained.

1026. **Contracts.** The Contract Register was not properly maintained and supervised. Tender Board records relating to the invitation of tenders and the award of contracts were not produced for audit examination.



1027. **Withdrawals from the Consolidated Fund.** The Records of Withdrawals from the Consolidated Fund, as required by financial instructions, was not properly maintained.

## REVENUE STATEMENTS

### Revenue Control

1028. **Revenue Registers.** The Register of Rental of Government Quarters and Repayments of Loans and Interest by Municipalities and Local Authorities were not properly maintained and supervised in accordance with financial instructions. In the circumstances, it could not be determined whether the revenue register reflected all the revenue collectible, collected and outstanding.

1029. **Arrears of Revenue.** Half-yearly statements of arrears of revenue were not received. In the circumstances, it was not possible to determine the arrears of revenue and to ascertain whether effective control was exercised to ensure the prompt and satisfactory collection of the revenue.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1030. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposit Fund Accounts could not be established.

1031. **Deposit Accounts.** The Deposits Ledger was not properly kept and supervised. The Statement of Deposit Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 19 accounts with debit balances totalling \$479,993 and 13 accounts with static credit balances totalling \$122,974.

1032. **Advance Accounts.** The Advances Ledgers were not properly maintained and supervised. The Statement of Advance Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 3 accounts with credit balances and 2 accounts with static debit balances totalling \$999,942.

## GENERAL ACCOUNT

### Accounting Control

1033. **Collection Procedures.** Approved collection procedures were not followed. Remittance Books were not satisfactorily maintained and supervised and there was undue delay in bringing to account moneys received through the post.

1034. **Controlled Forms.** The Registers of Controlled Forms were not properly maintained and supervised at the Central Accounting Unit and at certain Offices in the Regions. A large number of official receipt books which were recorded in Registers were not produced for audit and a large number of official general receipt books were also not recorded in the Registers at certain Offices in the Regions.

1035. **Imprest Accounts.** The Imprest Cash Books examined revealed that they were not properly maintained and supervised. Several Sub-Imprests were not retired fully at the end of the year as required by financial instructions. The Imprest kept at the Central Accounting Unit and the Sub-Imprests at some Offices in the Regions were improperly used to make salary and other personal advances to employees, contrary to financial instructions. At the Central Accounting Unit outstanding advances from the imprest at the end of the year amounted to \$65,471. Reconciliation Statements between the Cash Books and the various Bank Accounts through which the Sub-Imprests were operated were not presented for audit. There were substantial unauthorised overdrafts on the Bank Accounts relating to the Sub-Imprests at the Central Accounting Unit and a certain Regional Office. The Statement of Imprest Accounts as at the end of the financial year submitted by the Accountant General showed the unsatisfactory position of 2 imprests short retired in the sum of \$360,375 and 3 imprests over-retired by \$41,574.

1036. **Paymasters' Advances.** The Paymasters' records bore no evidence of supervisory check. Paymasters' advances were used for purposes other than those for which they were intended. In many instances such advances were not cleared promptly contrary to financial instructions. The Statement of Paymasters' Advances as at 31st December, 1981 submitted by the Accountant General showed that there were 3 Paymasters' advances totalling \$239,657 not cleared and one account with a static credit balance. The failure of the Ministry to clear all Paymasters' Advances at the close of the financial year has resulted in expenditure not brought to account against the relevant Appropriation Accounts.

1037. **Salaries Account.** The Salaries Account Cash Book and Reconciliation Statements between the Cash Book and the Bank Account were not produced for audit.

1038. **Remittances from the General Account.** The Record of Remittances from the General Account was not properly maintained, as required by financial instructions.

1039. **Ministry's Main Cash Account.** Reconciliation Statements between this Account and the Bank Account were not presented for audit examination. It was observed that the financial procedures relating to the proper maintenance and checking of the Cash Account were not followed. The Summary Cash Book did not reflect a daily balance. Differences between Summary Cash Book and computerised statements of receipts and payments were observed.

1040. **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

1041. **Procurement of Stores.** Certain financial procedures relating to the purchase of stores were not followed. The vouchers relating to purchases made under the "Cheque Order" system were not properly monitored by the Central Accounting Unit to ensure that they were returned promptly and properly received and certified.

1042. **Stores Accounting.** A Stores Ledger was not kept in respect of a large project.

1043. **Storekeeping.** Stores Ledger folios and works for which stores acquired were not always stated on the payment vouchers. Consequently, it could not be verified whether all items of stores were brought to account in the Stores Ledgers and properly accounted for.

1044. **Loss of Stores.** The position with regard to loss of stores reported is set out at Appendix A(2).

1045. **Accidents.** The position with regard to accidents reported is set out at Appendix A(3).

#### OTHER MATTERS

1046. **Management Committee – Mineral Extraction Programme.** Enquiries have again been made as to whether records of production, sales and related expenses were properly maintained and whether annual financial statements were available for audit examination.

1047. **National Insurance Scheme.** The Regulations governing the Scheme and the procedures required to be carried out by financial instructions were not strictly observed. There were delays in paying over contributions to the National Insurance Scheme and failure to reconcile the records monthly to determine whether the total of the Employer and Employees' Contributions was in agreement with the total sum paid over to the Scheme.

#### OTHER ACCOUNTS

##### Bus Service

1048. **Accounts.** The Annual Financial Statements for the years 1978 to 1981 have not been submitted for audit.

##### Amerindian Purposes Fund

1049. **Accounts.** The books and accounts of the Amerindian Purposes Fund for the years 1966 to 1981 were not presented for audit.

##### Lethem Trade Store

1050. **Accounts.** The books and accounts of the Lethem Trade Store have not been produced for audit since 1968. It is understood that this Trade Store was taken over by the Guyana Stores, Ltd. and particulars concerning the transfer have been requested.

### **Kamarang Trade Store**

1051. **Accounts.** The books and accounts of Kamarang Trade Store have not been presented for audit since 1969. It is understood that this Trade Store was taken over by the Guyana National Trading Corporation and particulars concerning the transfer have been requested.

### **Matarkai Development Authority**

1052. **Accounts.** The Annual Financial Statements for the years 1977 to 1981 were not presented for audit.

## **REGIONAL SYSTEM**

1053. The State Paper on the Re-organisation of the Local Government System presented to the National Assembly on 5th August, 1980 divided the whole country into ten (10) regions.

1054. The new Local Government System provided for six (6) sectors of local democratic power in each region viz —

- (a) Regional Democratic Council
- (b) Sub-Regional Democratic Councils
- (c) District Democratic Councils
- (d) Community Democratic Councils
- (e) Neighbourhood Democratic Councils
- (f) People's Co-operative Units

each sector with its specific duties and responsibilities. The Regional Democratic Council is the supreme Local Government organ in each Region with responsibility for the overall management and administration of the Region and the co-ordination of the activities of all the other local democratic organs, stated above, within its boundaries.

1055. At the national level the National Congress of Local Democratic Organs established by the Constitution is one of the Supreme Organs of Democratic Power.

1056. The Central Government arrangements known as the Regional System will undergo a qualitative change as the local democratic organs progressively assume responsibility for many of the activities now carried out by the Central Government in the Regions.

1057. The Regional System will however not diminish in importance and relevance. It will take on new dimensions and interact in new and dynamic ways with the local government system. It will continue to maintain an overview of regional development, co-ordinate the activities of the Central Government, other public sector agencies and local government agencies and to constitute the formal link in the Regions between the local government authorities on the one hand and the Central Government on the other hand.

1058. The National Assembly for the first time, passed the Annual Estimates for a financial year which provided for appropriations to be made on a Regional basis to enable certain of the activities of the Central Government to be carried out in each Region by the Regional Democratic Council.

1059. The Secretary to the Treasury, in accordance with Section 4 of the Financial Administration and Audit Act Cap. 73:01, designated as Accounting Officer the Regional Executive Officer of each Regional Democratic Council.

### REGION NO. 1 – BARIMA/WAINI APPROPRIATION ACCOUNT

#### Unauthorised Excesses

1060. **Head.** The unauthorised expenditure of \$119,475 on Head 92 – Barima/Waini is a breach of the legislation pertaining to the administration of public funds.

1061. **Subheads.** The excess expenditure of \$177,715 on 8 subheads is detailed in the Appropriation Accounts.

#### Expenditure Control

1062. **Vote Accounting.** Vote Accounts were not properly kept and supervised in accordance with financial instructions. A Record of Warrants Issued and Received was not maintained at the Regional Accounting Unit. Evidence of monthly reconciliation between the Region's Vote Accounts and the monthly Expenditure Statements was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1063. **Personal Emoluments.** Salaries Registers were not maintained in a manner as would facilitate proper examination. A Diary of Pay Changes was not kept.

1064. **Tender Board.** Contracts were not awarded in accordance with Tender Board Regulations and Procedures. There were cases of contracts entered into after works were completed. A Contractors' Performance Register was not produced for audit examination.

1065. **Contracts.** Certificates attesting to the satisfactory completion of work were not seen.

#### Authorities for Expenditure

1066. The incurring of expenditure of \$236,675 on Head 92 – Barima/Waini in excess of the sum withdrawn (issued) from the Consolidated Fund shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund. The situation where issues from the Consolidated Fund were inadequate to meet expenditure revealed that due attention was not paid by the Accounting Officer to financial instructions relating to the obtaining of funds necessary to meet expenditure.

## REVENUE STATEMENTS

### Revenue Control

1067. **Revenue Accounting.** A Revenue Account was not kept at the Regional Accounting Unit. Consequently it could not be determined whether all amounts collected were brought to account in the Revenue Statements.

1068. **Revenue Register.** The Rent Register was not produced for Audit examination.

1069. **Arrears of Revenue.** The statement of arrears of revenue as at 31st December, 1981 has not been submitted. 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 revenue.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1070. **Deposits Fund Accounting.** Evidence of reconciliation between the Deposits Fund records and those of the Accountant General was not seen. In the circumstances the accuracy of the Deposit Fund Accounts could not be established.

1071. **Deposit Accounts.** Deposits Ledgers were not produced by the Regional Accounting Unit. The Statement of Deposit Accounts at the end of the financial year under review submitted by the Accountant General showed 7 accounts with debit balances totalling \$445,981 and 4 accounts with static credit balances totalling \$5,302.

## GENERAL ACCOUNT

### Accounting Control

1072. **Collection Procedures.** Remittances Book was not properly maintained. Collectors' Chart was not seen. In the circumstances it was not possible to determine whether all amounts collected by Sub-Offices were promptly remitted and brought to account in the public accounts.

1073. **Controlled Forms.** Monthly returns of unused receipts were not submitted in accordance with financial instructions.

1074. **Composition of Daily Cash Balances.** A record of the composition of daily cash balances was not kept at the Regional Accounting Unit.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1075. **Register of Quarters.** A Register of Government Quarters required to be kept by financial instructions was not produced for audit examination.

1076. **Vehicles Log Books.** All vehicles log books were not produced for audit examination. It was observed that there was a lack of supervision and control over the use of vehicles in that journeys were not always authorised and the signature of checking officer was not seen in some instances. In the circumstances it could not be ascertained, whether all journeys were undertaken solely on official business.

1077. **Cannibalisation of Vehicles.** Approval from the Competent Authority was not seen for the cannibalisation of vehicles.

#### **OTHER MATTERS**

1078. **Returns to Commissioner of Inland Revenue re Contracts Awarded.** Attention was drawn to the fact that the Returns of Contracts awarded and payments to contractors were not submitted to the Commissioner of Inland Revenue in accordance with financial instructions.

1079. **Insurance Premiums.** Quarterly returns showing deductions of insurance premiums from officers' salaries were not forwarded to the Accountant General in accordance with financial instructions.

#### **REGION NO. 2 POMEROON/SUPENAAM**

##### **APPROPRIATION ACCOUNT**

###### **Unauthorised Excesses**

1080. **Subheads.** The excess expenditure of \$58,400 on 7 subheads is detailed in the Appropriation Accounts.

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

1081. **Liabilities not settled at the close of the financial year and in respect of which the Accounting Officer sought approval for payment in the ensuing financial year totalled \$342,463. A complete list of the accounts remaining unsettled was not submitted for audit examination as required by financial instructions. In the circumstances, the total of the liabilities remaining unsettled has not been determined.**

###### **Unpresented Vouchers**

1082. **The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.**

###### **Misallocations of Expenditure**

1083. **Test checks carried out on transactions revealed misallocations of expenditure some of which were not rectified before the close of the accounts of the financial year. Some of the misallocations occurred as a result of funds not being available under the appropriate head and sub-heads of charge to meet the expenditure.**



### Expenditure Control

1084. **Vote Accounting.** Evidence of monthly reconciliation between the Region's Vote Accounts and the monthly expenditure statements were not seen. In the circumstances, the accuracy of the Appropriation Account has not been established.

1085. **Personal Emoluments.** A Salaries Control Register and a Diary of Pay Changes were not maintained.

1086. **Withdrawals from the Consolidated Fund.** A record of the withdrawals from the Consolidated Fund as required by financial instructions was not maintained.

### Authorities for Expenditure

1087. The incurring of expenditure of \$114,563 on Division XXXIII:2 Pomerom/Supenaam shows that adequate control has not been exercised by the Accounting Officer over expenditure from funds made available by the Minister responsible for finance from the Consolidated Fund.

## REVENUE STATEMENTS

### Revenue Control

1088. **Arrears of Revenue.** A Statement of Arrears of Revenue at the close of the financial year was not submitted as required by financial instruction. In the circumstances, it was not possible to determine what was the total arrears of revenue for the period and to ascertain whether effective control was exercised to ensure prompt and satisfactory collection.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1089. **Deposit Accounts.** A record showing all deposits made and refunded was not produced. In the circumstances, it was not possible to ascertain whether all deposits were accounted for in the proper manner.

1090. **Advance Accounts.** An Advance Ledger showing all advances made and repayments was not produced. In the circumstances, it could not have been ascertained whether each advance was being recovered according to the terms of agreement.

## GENERAL ACCOUNT

### Accounting Control

1091. **Controlled Forms.** A daily record of the used and unused controlled forms was not produced for the period under review. As a result, it could not have been ascertained whether adequate control was exercised on these forms.

1092. **Imprest Account.** The Imprest Cash Book was not written up promptly. Cases were observed where the approved accounting procedures and regulations governing the operation of the Imprest were not followed. The Statement of Imprest Account as at the end of the financial year submitted by the Accountant General showed that the imprest was short retired by \$3,051.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1093. **Register of Government Quarters.** A Record of Government Quarters was not produced.

1094. **Storekeeping.** Quarterly reports of unserviceable stores were not submitted to me in accordance with financial instructions.

1095. **Losses of Stores and Accidents.** Annual Statements of loss of stores, write off and accidents duly certified, were not submitted as required by financial instructions. The position with regard to the loss of stores reported is set out at Appendix A(2).

## REGION NO. 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1096. **Subhead.** The excess expenditure of \$19,950 on one subhead is detailed in the Appropriation Accounts.

#### Liabilities not Settled

1097. A complete list of the accounts remaining unsettled at the end of the financial year was not submitted for audit examination as required by financial instructions. In the circumstances, the total of the outstanding liabilities has not been determined.

#### Misallocation of Expenditure

1098. Test checks carried out on transactions revealed misallocations of expenditure some of which were not rectified before the end of the financial year.

#### Unpresented Vouchers

1099. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not produced for audit examination.

### **Defective Vouchers**

1100. 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**

1101. **Vote Accounting.** Vote Accounts were not properly kept and supervised in accordance with financial instructions. Evidence of monthly reconciliation between the Region's Vote Accounts and the monthly expenditure statements was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1102. **Personal Emoluments.** Salary Registers were not maintained in a manner as would facilitate proper examination. Salaries Control Registers and Diary of Pay Changes were also not kept.

1103. **Tender Board.** Tender Board minutes were not produced for audit examination. It was therefore not possible to ascertain whether Tender Board procedures relating to the invitation of tenders and the awarding of contracts were observed. A Contractors' Performance Record was not kept.

1104. **Contracts.** A Contract Register and Record of Advances made to contractors were not kept.

1105. **Withdrawals from the Consolidated Fund.** A Record of Withdrawals from the Consolidated Fund as required by financial instructions was not kept.

## **REVENUE STATEMENTS**

### **Revenue Control**

1106. **Revenue Accounting.** A Revenue Account was not kept. Consequently the accuracy of the Revenue Statement has not been established.

1107. **Revenue Registers.** Revenue Registers were not produced for audit examination. As a result it could not be verified whether all revenues collectible were collected.

1108. **Arrears of Revenue.** The statement of arrears of revenue as at 31st December, 1981 was not submitted. In the circumstances, it was not possible to ascertain the total amount of the outstanding revenue and to ascertain whether effective control was exercised to ensure the prompt and satisfactory collection of the revenue.

## **GENERAL ACCOUNT**

### **Accounting Control**

1109. **Remittances from General Account.** A Record of Remittances from the General Account was not maintained as required by financial instructions.

1110. **Collection Procedures.** A Collectors' Chart was not kept at the Regional Accounting Unit. Consequently, it was not possible to determine whether all amounts collected by Sub-Offices were remitted promptly and properly brought to account.

1111. **Controlled Forms.** The Register of Controlled Forms was not properly maintained. Adequate supervision over the control, custody and use of controlled forms was not exercised.

1112. **Imprests.** The imprest of \$50,000 at the Regional Accounting Unit was not properly operated and supervised. The Imprest Cash Book bore no evidence of check and monthly bank reconciliation statements were not produced. It was observed that there were several long outstanding advances totalling \$17,322 not cleared at the end of the financial year. The Statement of Imprest Accounts as at 31st December, 1981 submitted by the Accountant General showed that the imprest was not retired.

1113. **Collectors' Cash Book/Statements.** There were cases where the Collectors' Cash Book/Statements were not certified as being correct by the supervising officer and instructions relating to the disposal of cash were not followed. In the circumstances, it could not be determined whether all monies collected were promptly/ properly brought to account in the public accounts.

1114. **Composition of Daily Cash Balances.** A record of the composition of daily cash balances was not kept at the Regional Accounting Unit and certain Sub-Offices.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1115. **Stores Accounting.** Certain Stores records such as Permanent Stores Register and Drum Account were not kept. There were cases where Stores Ledgers and other stores records bore no evidence of check by a supervisory officer.

1116. **Storekeeping.** Several unsatisfactory features regarding the accounting for items of stores were observed, including discrepancies in the quantity of goods received, the absence of Handing over/Taking over Statement and the failure to return stores on loan promptly. Stores were not always marked in such a manner as would render them easily identifiable as Government property.

1117. **Register of Quarters.** A Register of Government Quarters required to be kept by financial instructions was not produced for audit examination.

1118. **Vehicles Log Books.** All Vehicles log books were not produced for audit examination. 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 solely on official business.

1119. **Cannibalisation of Vehicles.** Approval from the Competent Authority was not produced for the cannibalisation of vehicles. Suitable records were not maintained for the purpose of accounting for serviceable parts removed from vehicles.

1120. **Workshop.** It has been observed that Job Cards were not kept in respect of jobs undertaken in order to determine the actual cost of each job.

#### OTHER MATTERS

1121. **Insurance Premiums.** Quarterly returns showing monthly deductions of insurance premiums from officers' salaries were not forwarded to the Accountant General in accordance with financial instructions.

1122. **National Insurance Scheme.** Regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith were not observed. These include failure to maintain appropriate records, surrender contribution cards and pay over cheques promptly to the NIS office.

#### REGION NO. 4 – DEMERARA/MAHAICA

##### APPROPRIATION ACCOUNTS

###### Unauthorised Excesses

1123. **Subhead.** The excess expenditure of \$104,595 on one subhead is shown in the Appropriation Accounts.

###### Liabilities not Settled

1124. A complete list of the accounts remaining unsettled at the end of the financial year was not submitted for audit examination as required by financial instructions. In the circumstances, the total of the liabilities remaining unsettled has not been determined.

###### Unpresented Vouchers

1125. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not presented for audit examination.

###### Expenditure Control

1126. **Vote Accounting.** Vote Accounts were not properly kept and supervised in accordance with financial instructions. Evidence of monthly reconciliation between the Region's Vote Accounts and the monthly expenditure statements was not seen. In the circumstances, the accuracy of the Appropriation Accounts has not been established.

1127. **Personal Emoluments.** Salary Registers were not maintained in a manner as would facilitate proper examination. Salaries Control Registers and Diary of Pay Changes were also not kept.

1128. **Telephones.** Overseas Calls Registers and Residential Telephones records required to be kept in accordance with instructions issued by the Public Service Ministry, were not produced for audit examination. In the circumstances, it could not be ascertained whether all expenditure on the sub-head has been properly authorised.

1129. **Transport and Travelling.** A Travelling Register was not kept and copies of half-yearly returns of mileage were not produced.

1130. **Tender Board.** Tender Board Minutes were not produced for audit examination and a Contractors' Performance Register was not produced. It was therefore not possible to ascertain whether Tender Board Procedures relating to the invitation of tenders and the awarding of contracts were observed.

1131. **Contracts.** The Contract Register was not properly maintained.

1132. **Withdrawals from the Consolidated Fund.** A Record of Withdrawals from the Consolidated Fund as required by financial instructions was not maintained.

## REVENUE STATEMENTS

### Revenue Control

1133. **Revenue Accounting.** A Revenue Account was not kept. Consequently the accuracy of the Revenue Statements has not been established.

1134. **Revenue Registers.** The Rent Register and Electricity Charges Register kept at a Sub-Office were not always written-up. The Rent Register for Farm Land, Rice Land, Fodder Lots, Communal Byre and House Lots kept at a Sub-Office did not always disclose what rents were collectible, collected and outstanding and there was no evidence of supervisory check. As a result it could not be determined whether all revenues collectible were collected.

1135. **Arrears of Revenue.** The Statement of Arrears of Revenue as at the end of the financial year was not submitted. In the circumstances, the arrears of revenue was not determined and it could not be ascertained whether effective control was exercised to ensure the prompt and satisfactory collection of the revenue.

## GENERAL ACCOUNT

### Accounting Control

1136. **Remittances from General Account.** A record of Remittances from the General Account was not maintained as required by financial instructions.

1137. **Collection Procedures.** There was considerable delay in bringing to account amounts collected at the Regional Accounting Unit. The Remittances Book required to be kept by financial instructions was not produced for audit examination. Collectors' Chart was not seen at the Regional Accounting Unit. Consequently, it was not possible to determine whether all amounts collected by Sub-Offices were promptly remitted, paid in to the Sub-Treasury and brought to account in the Public Accounts.

1138. **Controlled Forms.** A Controlled Forms Register was not produced by the Regional Accounting Unit. At a certain Sub-Office a number of general receipt books were not produced for audit.

1139. **Imprests.** Approved procedures relating to the operation of the imprest were not observed. Bank Reconciliation Statements were not produced for audit examination. The Statement of Imprest Accounts as at 31st December, 1981 submitted by the Accountant General showed an imprest account with a credit balance of \$80,000.

1140. **Composition of Daily Cash Balances.** The record of the composition of daily cash balances was not written-up daily at the Regional Accounting Unit.

1141. **Collectors' Cash Book/Statements.** There were cases where financial instructions were not observed. In several instances, Collectors' Cash Book/Statements for Sub-Offices were not produced for audit examination.

1142. **Salaries Account.** The Salaries Cash Book bore no evidence of check by a supervisory officer. There was considerable delay in effecting the bank reconciliation for December, 1981.

1143. **Wages Account.** The Wages Cash Book bore no evidence of check by a supervisory officer. In several instances the Bank Account was overdrawn.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1144. **Stores Accounting.** In the Regional Accounting Unit and some Sub-Offices certain stores records such as Permanent Stores Registers and Inventories were not kept. There were cases where Stores Ledgers and other stores records bore no evidence of check by a supervisory officer.

1145. **Store-Keeping.** Certain unsatisfactory features such as the failure to dispose of unserviceable, slow moving and dormant stores were observed in certain Sub-Offices. Stores were not always marked in such a manner as would render them easily identifiable as Government property.

1146. **Register of Quarters.** A Register of Government Quarters required to be kept by financial instructions was not produced for audit examination.

1147. **Vehicles Log Books.** The Vehicles Log Books were not properly kept and supervised. Some log books were not produced for examination. 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 solely on official business.

1148. **Workshop.** It has been observed that records were not 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/equipment in the Workshop.

### OTHER MATTERS

1149. **Returns to Commissioner of Inland Revenue re Contracts Awarded.** Returns of contracts awarded and payments to Contractors were not submitted to the Inland Revenue Department in accordance with financial instructions.



1150. **National Insurance Scheme.** Regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith were not observed. These include failure to keep Record of Cheques paid over to N.I.S. and Register of Contributors. There was no evidence of monthly reconciliation between contribution cards and cheques paid over to N.I.S.

1151. **Insurance Premiums.** Quarterly returns showing monthly deductions of insurance premiums from officers' salaries were not forwarded to the Accountant General in accordance with financial instructions.

## REGION NO. 5 – MAHAICA/BERBICE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1152. **Subheads.** The excess expenditure of \$23,778 on four subheads is detailed in the Appropriation Accounts.

#### Liabilities not Settled

1153. A complete list of the accounts remaining unsettled at the end of the financial year was not submitted to the Audit Office as required by financial instructions. In the circumstances it has not been possible to determine the total of the liabilities remaining unsettled.

#### Misallocation of Expenditure

1154. Test checks carried out on transactions revealed misallocations of expenditure which were not rectified before the end of the financial year.

#### Expenditure Control

1155. **Vote Accounting.** Vote Accounts were not properly kept and supervised in accordance with financial instructions. Evidence of monthly reconciliation between the Region's Vote Accounts and the Monthly Expenditure Statements were not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1156. **Personal Emoluments.** Salaries Registers were not maintained in a manner as would facilitate proper examination. A Diary of Pay Changes was not kept.

1157. **Tender Board.** Tender Board Minutes and a Contractors Performance Register were not produced for audit examination. It was therefore, not possible to ascertain whether Tender Board Procedures relating to the invitation of tenders and the awarding of contracts were observed.

1158. **Contracts.** A Contract Register was not produced for examination.

1159. **Withdrawals from the Consolidated Fund.** A Record of Withdrawals from the Consolidated Fund as required by financial instructions was not kept by the Region.

1160. **Telephones** Telephone Records required to be kept in accordance with instructions issued by the Public Service Ministry were not produced for audit examination. Consequently, it could not be ascertained whether all expenditure on the sub-head has been properly authorised.

## REVENUE STATEMENTS

### Revenue Control

1161. **Revenue Accounting.** A Revenue Account was not kept at the Regional Accounting Unit. Consequently, the accuracy of the Revenue Statements has not been established.

1162. **Revenue Registers.** Revenue Registers were not produced for audit examination. As a result it could not be verified whether all revenues collectible were collected.

1163. **Arrears of Revenue.** The statement of arrears of revenue as at the end of the financial year was not submitted. 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.

## GENERAL ACCOUNT

### Accounting Control

1164. **Remittances from General Account.** A Record of Remittances from the General Account was not maintained as required by financial instructions.

1165. **Collection Procedures.** A Remittance Book and Collectors' Chart were not kept at the Regional Accounting Unit. Consequently, it was not possible to determine whether all amounts collected were remitted promptly and properly brought to account in the public accounts.

1166. **Controlled Forms.** A Register of Receipt Books was not maintained at the Regional Accounting Unit and monthly returns of unused receipts were not submitted in accordance with financial instructions.

1167. **Imprests.** The Imprest was not operated in accordance with financial instructions. Advances were granted for purposes other than those approved by regulations, and the Bank Account was overdrawn on several occasions. The Statement of Imprest Accounts as at 31st December, 1981, submitted by the Accountant General showed that an imprest was short retired in the sum of \$20,000.

1168. **Composition of Daily Cash Balances.** The record of the composition of daily cash balances was not kept at the Regional Accounting Unit.

1169. **Salaries Account.** The Salaries Cash Book was not properly kept and operated and there was evidence of overdraft on several occasions.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1170. **Stores Accounting.** Certain stores records including a Master Inventory of all items of a permanent nature were not produced for audit examination.

1171. **Storekeeping.** Certain unsatisfactory features such as failure to dispose of unserviceable stores were observed. Handing Over/Taking Over Statements were not seen.

1172. **Register of Quarters.** A Register of Government Quarters required to be kept by financial instructions was not produced for audit examination.

### OTHER MATTERS

1173. **Returns to Commissioner of Inland Revenue re Contracts Awarded.** Attention was drawn to the fact that returns of contracts awarded and payments to contractors were not submitted to the Inland Revenue Department in accordance with financial instructions.

1174. **National Insurance Scheme.** Regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith were not observed. These include failure to keep the Register of Employers' and Employees' Contributions. There was no evidence of monthly reconciliation between Contribution Cards and cheques paid over to the Scheme.

## REGION NO. 6 – EAST BERBICE/CORENTYNE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1175. **Subheads.** The excess expenditure of \$648,188 on five subheads is detailed in the Appropriation Accounts. Advances totalling \$571,949 were obtained from the Contingencies Fund in respect of two of the subheads.

#### Liabilities Not Settled

1176. The amount of liabilities not settled at the close of the financial year in respect of which the Accounting Officer sought approval for payment totalled \$6,762. A complete list of the accounts remaining unsettled at the end of the financial year was not submitted to the Audit Office as required by financial instructions. In the circumstances the total of the liabilities remaining unsettled has not been determined.

#### Misallocation of Expenditure

1177. Test checks carried out on transactions revealed misallocations of expenditure some of which were not rectified before the close of the financial year.

## Unpresented Vouchers

1178. The attention of the Accounting Officer and the Accountant General was drawn to the fact that vouchers for a considerable sum were not produced for audit examination.

## Expenditure Control

1179. **Vote Accounting.** Vote Accounts were not properly kept and supervised in accordance with financial instructions. Allocations were not made to Sub-Offices and Records of Inter/Intra Department Warrants Issued and Received were not maintained at the Regional Accounting Unit. Evidence of monthly reconciliation between the Region's Vote Accounts and the Monthly Expenditure Statements were not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1180. **Personal Emoluments.** Salaries Registers were not maintained in a manner as would facilitate proper examination. A Diary of Pay Changes was not kept.

1181. **Tender Board.** Tender Board Minutes and Contractors' Performance Register were not produced by a Regional Sub-Office for audit examination. It was therefore, not possible to ascertain whether Tender Board Procedures relating to the invitation of tenders and awarding of contracts were observed.

1182. **Contracts.** A Contract Register was not produced for audit examination.

1183. **Withdrawals from the Consolidated Fund.** A Record of Withdrawals from the Consolidated Fund as required by financial instructions was not kept by the Region.

1184. **Telephones.** Overseas calls registers and residential telephone records required to be kept in accordance with instructions issued by the Public Service Ministry were not produced for audit examination. In the circumstances it could not be ascertained whether all expenditure on the sub-head has been properly authorised.

1185. **Travelling Register.** A Travelling Register was not kept at the Regional Accounting Unit. Half-yearly returns of mileage were not produced for examination. In the circumstances it was not possible to verify whether all travelling allowances paid were properly authorised.

## REVENUE STATEMENTS

### Revenue Control

1186. **Revenue Accounting.** A Revenue Account was not kept at the Regional Accounting Unit. Consequently the accuracy of the Revenue Statements has not been established.

1187. **Revenue Registers.** Revenue Registers were not produced for audit examination. As a result it could not be verified whether all revenues collectible have been collected.

1188. **Arrears of Revenue.** The Statement of Arrears of Revenue as at the end of the financial year was not received. In the circumstances it was not possible to determine the arrears of revenue and to ascertain whether effective control was exercised to ensure the prompt and satisfactory collection of the revenues.

## DEPOSITS FUND ACCOUNTS

### Accounting Control

1189. **Deposits Fund Accounting.** Certified reconciliation statements were not seen. Consequently it was not possible to verify the accuracy of the balance on the Deposits Fund Account.

1190. **Deposits Accounts.** Deposits received by the Regional Accounting Unit and recorded in the Deposits Register were not serially numbered. It was observed that expenditure in respect of travelling allowances, acting allowances, etc. were charged against certain Deposit Accounts.

1191. **Advance Accounts.** An Advances Ledger was not kept at the Regional Accounting Unit.

## GENERAL ACCOUNT

### Accounting Control

1192. **Remittances from General Account.** A Record of Remittances from the General Account was not maintained as required by financial instructions.

1193. **Collection Procedures.** Approved collection procedures were not followed by the Regional Accounting Unit and Sub-Offices. Monies collected at Sub-Offices were paid directly to the Sub-Treasury and Collectors' Cash Book/Statements were submitted to the Sub-Treasury and not to the Regional Accounting Unit. At one Sub-Office there was considerable delay in writing up the Collectors' Cash Book/Statements and disposing of monies collected resulting in a shortage of \$13,141. Remittance Books maintained at Sub-Offices were not properly written up and there was no evidence that amounts received were brought to account. A Collectors' Chart was not seen at the Regional Accounting Unit. Consequently, it was not possible to determine whether all amounts collected by Sub-Offices were remitted promptly and properly brought to account.

1194. **Controlled Forms.** Controlled Forms Register kept at certain Sub-Offices were not properly maintained. The Controlled Forms Register at the Regional Administration Office was written up and the official receipt and cheque books were kept by the most junior employee.

1195. **Composition of Daily Cash Balances.** The record of the composition of daily cash balances was not kept at several Sub-Offices.

1196. **Collectors' Cash Book/Statements.** There were cases where financial instructions relating to the certification of the Collectors' Cash Book/Statements were not observed. In several instances, Collectors' Cash Book/Statements for Sub-Offices were not produced for audit examination.

1197. **Salaries Account No. 689/Wages Account No. 690.** The Salaries and Wages Accounts were not properly maintained and the Cash Books bore no evidence of check by a Supervisory officer. Cheques totalling \$163,259 in respect of salaries were drawn from Wages Account No. 690 instead of the Salaries Account No. 689. However, these cheques were recorded in the Salaries Cash Book. The Wages Account No. 690 was overdrawn as at 31st December, 1981 by the sum of \$93,338.

1198. **Delay in paying over deductions cheques to the Commissioner of Inland Revenue.** Forty-one cheques totalling \$10,459, representing taxes deducted during 1981 were still on hand at the Regional Sub-Office at the end of the financial year.

## STORES AND OTHER PUBLIC PROPERTY

### Control of Stores

1199. **Stores Accounting.** Certain stores records such as Loans Register, Tyre Register, Master Inventory and Historical Records were not kept. There were cases where Stock Ledgers and other Stores records bore no evidence of check by a supervisory officer.

1200. **Storekeeping.** Certain unsatisfactory features were observed such as Internal Stores Requisitions not being approved by an authorised officer, issues not acknowledged as having been received on the Internal Stores Requisitions and the failure to dispose of unserviceable, slow moving and dormant stores. Handing Over/Taking Over Statements were not seen and stores on loan were not returned promptly at certain Sub-Offices. There were several cases where stores were not marked in such a manner as would render them easily identifiable as Government property.

1201. **Register of Quarters.** A Register of Government Quarters required to be kept by financial instructions was not produced for audit examination.

1202. **Vehicles Log Books.** Vehicles log books were not produced for audit examination. 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 solely on official business.

1203. **Cannibalisation of Vehicles.** Approval from the Competent Authority was not seen for the cannibalisation of vehicles. Suitable records were not maintained for the purpose of ensuring the proper use of serviceable parts removed from such vehicles.

1204. **Work-Shops.** It has been observed that records were not maintained in respect of jobs undertaken in order to determine the actual cost of each job. There was considerable delay in effecting repairs to vehicles and equipment in the Workshops.

1205. **Guttersmith Shop.** Production records were not produced for audit examination.

#### OTHER MATTERS

1206. **Returns to Commissioner of Inland Revenue re: Contracts Awarded.** Attention was drawn to the fact that the Returns of Contracts Awarded and payments to contractors were not submitted to the Inland Revenue Department in accordance with financial instructions.

1207. **National Insurance Scheme.** Regulations governing the Scheme and the procedures required to be carried out by financial instructions in connection therewith were not strictly observed. These include failure to keep the Register of Employees' Contributions, to surrender contribution cards and to pay over promptly contribution cheques to the Scheme. There was no evidence of monthly reconciliation between contribution cards and cheques paid over to the Scheme.

#### REGION NO. 7 - CUYUNI/MAZARUNI

##### APPROPRIATION ACCOUNTS

###### Unauthorised Excesses

1208. **Subheads.** The excess expenditure of \$88,051 on four subheads is detailed in the Appropriation Accounts.

###### Misallocation of Expenditure

1209. Test checks carried out on transactions revealed a misallocation of expenditure of \$10,102 which was not rectified before the close of the financial year.

###### Expenditure Control

1210. **Vote Accounting.** Vote Accounts were not properly maintained and supervised in accordance with financial instructions. Evidence of monthly reconciliation between the Region's Vote Accounts and the Monthly Expenditure Statements was not seen. In the circumstances the accuracy of the Appropriation Accounts has not been established.

1211. **Personal Emoluments.** Salaries Registers were not maintained in a manner as would facilitate proper examination. The Salaries Control Register and Diary of Pay Changes were not produced for audit examination.

##### GENERAL ACCOUNT

###### Accounting Control

1212. **Collection Procedures.** Approved collection procedures were not followed.



1213. **Imprest.** The Imprest Account was not operated in accordance with financial instructions and was short retired at the end of the financial year. There were cases where advances were long outstanding and where the Imprest Cash Book bore no evidence of check by a supervisory officer. The Statement of Imprest Accounts as at 31st December, 1981 submitted by the Accountant General showed that an imprest was short retired by \$10,056

#### REGION NO. 8 – POTARO/SIPARUNI

##### APPROPRIATION ACCOUNTS

###### Unauthorised Excesses

1214. **Subhead.** The excess expenditure of \$5,098 on one subhead is shown in the Appropriation Accounts.

#### REGION NO. 9 – UPPER TAKUTU/UPPER ESSEQUIBO

##### APPROPRIATION ACCOUNTS

###### Unauthorised Excesses

1215. **Subheads.** The excess expenditure of \$95,136 on five subheads is detailed in the Appropriation Accounts. An advance in the sum of \$42,800 was obtained from the Contingencies Fund in respect of one subhead.

#### GENERAL ACCOUNT

##### Accounting Control

1216. **Collection Procedures.** It has been drawn to the attention of the Regional Executive Officer that the sum of \$37,390 representing customs revenues, rental of a Government building and a deposit in respect of construction works on behalf of a Government agency was not paid into the Sub-Treasury, for payment into the Consolidated Fund and the Deposits Fund. Investigations revealed that expenditure chargeable against the Appropriation Accounts and advances to Government employees and contractors were improperly met from the sum collected above.

1217. **Imprest Account.** The Imprest was not retired at the end of the financial year. Requisition for Advance Forms in respect of advances made and repaid were not produced for audit examination. The Imprest Cash Book bore no evidence of supervisory check.

1218. **Salaries Account No. 695 and Wages Account No. 696.** Both the Salaries and Wages Accounts were overdrawn at the end of the financial year. The accounts were not reconciled and there was no evidence of supervisory checks in the Cash Books.

## OTHER MATTERS

1219. **National Insurance Scheme.** Acknowledgement receipts for amounts paid over to the Scheme were not seen. Also Contribution Cards in respect of the financial year were not surrendered promptly to the Scheme.

1220. **Register of Insurance Premiums.** This record was not kept, consequently, quarterly returns of Insurance Premiums were not submitted to the Accountant General to enable service fees to be collected from the insurance companies.

## REGION NO. 10 – UPPER DEMERARA/BERBICE

### APPROPRIATION ACCOUNTS

#### Unauthorised Excesses

1221. **Subheads.** The excess expenditure of \$3,595 on two subheads is detailed in the Appropriation Accounts.

#### Expenditure Control

1222. **Vote Accounting.** Vote Accounts and monthly reconciliation statements were not produced for audit examination. Consequently the accuracy of the Appropriation Accounts has not been established.

1223. **Travelling Register.** A Travelling Register was not kept at the Regional Accounting Unit. Half-yearly returns of mileage were not produced for audit. In the circumstances, it was not possible to verify whether travelling allowances paid were properly authorised.

### GENERAL ACCOUNT

1224. **Imprest Account No. 803.** Approved procedures for the operation of the Imprest were not observed. Requisition for Advances Forms were not produced for audit. The Imprest Bank Account, which was overdrawn on several instances during the year, was reconciled by the same officer writing up the Cash Book. The bank reconciliation statements were not certified by a senior officer contrary to financial instructions.

1225. **Daily Cash Composition Book.** This record was not produced for audit examination.

### STORES AND OTHER PUBLIC PROPERTY

#### Control of Stores

1226. **Loss of Stores.** The position with regard to the loss of stores reported is set out at Appendix A(2).

### OTHER MATTERS

1227. **National Insurance Scheme.** Evidence of reconciliation between the National Insurance contributions record and the contributions recorded on the National Insurance Scheme cards was not seen.

### OTHER AUDITS

1228. I am auditor by law or otherwise appointed auditor in accordance with the provision of the relevant Acts for a number of Organisations for which separate Audit Reports are issued. The number of such Organisations as at the end of the financial year was 144 and the position regarding the audits at the date of this report is given below. Certain of these organisations did not submit their accounts for audit in respect of a number of years:—

| Organisation                               | Number<br>of<br>Accounts | Accounts<br>Audited | Accounts<br>to be<br>Audited | Accounts<br>not presented<br>for Audit |
|--|--------------------------|---------------------|------------------------------|--|
| <b>(a) Auditor by Law</b>                  |                          |                     |                              |  |
| (i) Municipalities and<br>Town Councils    | 5                        | 5                   | —                            | —                                      |
| (ii) Local Government<br>Authorities       | 56                       | 45                  | 3                            | 8                                      |
| (iii) Trade Unions                         | 31                       | 8                   | 1                            | 22                                     |
| (iv) Trust Funds                           | 3                        | —                   | —                            | 3                                      |
| (v) Fine Funds                             | 3                        | 1                   | —                            | 2                                      |
| (vi) Other                                 | 14                       | 6                   | 1                            | 7                                      |
| <b>(b) Otherwise appointed<br/>Auditor</b> |                          |                     |                              |  |
| (i) Trust Funds                            | 1                        | —                   | —                            | 1                                      |
| (ii) Fine Funds                            | 2                        | —                   | —                            | 2                                      |
| (iii) Other                                | 29                       | 9                   | —                            | 20                                     |
|  | <u>144</u>               | <u>74</u>           | <u>5</u>                     | <u>65</u>                              |

### ACKNOWLEDGEMENT

1229. 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, Departments, Regions and other public bodies in enabling me to discharge my constitutional functions.

.....  
R. P. Farnum, C.C.H.  
AUDITOR GENERAL

OFFICE OF THE AUDITOR GENERAL,  
63 HIGH STREET,  
KINGSTON,  
GEORGETOWN,  
GUYANA.

31ST JULY, 1985.

APPENDIX 'A'

SUMMARY OF LOSSES REPORTED – 1981

(1) LOSSES OF CASH

| MINISTRY/DEPARTMENT                       | AMOUNT            |
|---|-------------------|
| Losses of Cash                            | \$                |
| Home Affairs                              | 1,666.22          |
| Agriculture                               | 15,569.00         |
| Health                                    | 900.79            |
| Works                                     | 3,554.15          |
| Transport                                 | 2,834.58          |
| Plant Maintenance and Hire Division       | 7,736.86          |
| Education, Social Development and Culture | 75,793.83         |
| Inland Revenue                            | 1,387.49          |
| Regional Development                      | 984.98            |
|   | <u>110,127.80</u> |

APPENDIX 'A'

(1) Losses of Cash Reported – 1981

| Description | Amount | Remarks |
|-------------|--------|---------|
|-------------|--------|---------|

MINISTRY OF HOME AFFAIRS

|   | \$              |                 |
|---|-----------------|-----------------|
| Loss of four (4) Bank of Guyana Cheques   | 1,035.52        | Not yet settled |
| Suspected irregularities in the Purchase of meals for staff of the National Registration Centre during overtime | 630.80          | Not yet settled |
|   | <u>1,666.32</u> |                 |

### MINISTRY OF AGRICULTURE

|  |                  |                   |
|--|------------------|-------------------|
| Larceny by Public Officer  | 11,720.00        | Full Registration |
| Alleged simple larceny committed on Lands<br>and Surveys Division at Namryek Backdam,<br>East Bank Essequibo | 3,849.00         | Not yet settled   |
|  | <u>15,569.00</u> |                   |

### MINISTRY OF HEALTH

|  |               |                 |
|--|---------------|-----------------|
| Loss of cash from Public Hospital, Georgetown<br>being overpayment of salary | 400.79        | Not yet settled |
| Loss of cash from Public Hospital, Georgetown                                | 500.00        | Not yet settled |
|  | <u>900.79</u> |                 |

### MINISTRY OF WORKS

|   |                 |                            |
|---|-----------------|----------------------------|
| Loss of Imprest Advance Sub-Imprest Account                                 | 190.00          | Officer surcharged \$96.00 |
| Loss of Cash  | 190.00          | Not yet settled            |
| Loss of Imprest Advance from Sub-Imprest                                    | 150.00          | Not yet settled            |
| Loss of Sub-Imprest and Revenue Cash from<br>Government Electrical Division | 2,952.15        | Not yet settled            |
| 3 Minor Losses of Cash  | 72.00           |                            |
|   | <u>3,554.15</u> |                            |

### MINISTRY OF TRANSPORT

|   |                 |                 |
|---|-----------------|-----------------|
| Loss of cash from Civil Engineering Branch            | 1,063.00        | Not yet settled |
| Larceny of cash                                       | 1,471.58        | Not yet settled |
| Loss of cash from Ordinary Imprest Account<br>No. 628 | 300.00          | Not yet settled |
|   | <u>2,834.58</u> |                 |

### PLANT MAINTENANCE & HIRE DIVISION

|   |                 |                 |
|---|-----------------|-----------------|
| Loss at Plant Maintenance and Hire Division –<br>Auction sale held at Carje Berbice | 3,000.00        | Not yet settled |
| Loss of cash from Plant Maintenance and<br>Hire Division                            | 1,000.00        | do              |
| Fraud at Garden of Eden   | 2,006.86        | do              |
| Irregularities by Clerk   | 1,730.00        | do              |
|   | <u>7,736.86</u> |                 |

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

| Description | Amount | Remarks |
|-------------|--------|---------|
|-------------|--------|---------|

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

|   | S                |                 |
|---|------------------|-----------------|
| Armed robbery committed on the Bishops' High School                       | 7,951.84         | Not yet settled |
| Loss of Teachers' salaries – Agricola Primary School                      | 2,000.00         | Matter closed   |
| Loss of Teachers' salaries – Annai Primary School                         | 22,577.75        | Not yet settled |
| Loss of cheque being salaries for Teachers attending University of Guyana | 43,254.34        | do              |
| 1 Minor Loss  | 9.90             |                 |
|   | <u>75,793.83</u> |                 |

**INLAND REVENUE DEPARTMENT**

|   |                 |                 |
|---|-----------------|-----------------|
| Loss of Toll collections at No. 62 Toll Station   | .100.00         | Settled         |
| Loss of Revenue due to forgery of Motor Vehicle licence at New Amsterdam Traffic Office | 1,200.00        | Not yet settled |
|   | <u>1,387.49</u> |                 |

**MINISTRY OF REGIONAL DEVELOPMENT**

|   |               |                 |
|---|---------------|-----------------|
| Apparent overpayment of salary to officer | 984.38        | Not yet settled |
|   | <u>984.38</u> |                 |



APPENDIX 'A'  
 SUMMARY OF LOSSES REPORTED – 1981  
 (2) LOSSES OF STORES

| MINISTRY/DEPARTMENT                       | AMOUNT            |
|---|-------------------|
| Losses of Stores                          | \$                |
| Office of the President and Cabinet       | 2,486.46          |
| Information                               | 1,100.00          |
| Home Affairs                              | 7,294.60          |
| Agriculture                               | 158,137.80        |
| Health                                    | 21,571.75         |
| Housing                                   | 75,285.78         |
| Works                                     | 29,605.41         |
| Transport                                 | 367.60            |
| Plant Maintenance and Hire Division       | 133,302.38        |
| Education, Social Development and Culture | 54,313.65         |
| Customs and Excise                        | 2,817.00          |
| Regional Development                      | 4,286.56          |
| Region No. 2 – Pomeroon/Supenaam          | 891.00            |
| Region No. 10 – Upper Demerara/Berbice    | 140.00            |
|   | <u>491,629.99</u> |

APPENDIX 'A'  
 (2) Losses of Stores Reported – 1981

| Description   | Amount          | Remarks         |
|---|-----------------|-----------------|
| OFFICE OF THE PRESIDENT   |                 |                 |
|   | \$              |                 |
| Report on loss of silvers and other items   | 1,615.00        | Not yet settled |
| Stock Verification of Electrical, Mechanical<br>and Engineering Corps – Fanto Store<br>Spare Parts and Tool Room – Deficiencies | 871.46          | Not yet settled |
|   | <u>2,486.46</u> |                 |

APPENDIX 'A' (Cont'd)

| Description  | Amount          | Remarks         |
|--|-----------------|-----------------|
| <b>MINISTRY OF INFORMATION</b>   |                 |                 |
|  | \$              |                 |
| Loss of one spare wheel from PAA 6710  | 500.00          | Not yet settled |
| Loss of one tape recorder from Film Centre                                     | 600.00          | Not yet settled |
|  | <u>1,100.00</u> |                 |
| <b>MINISTRY OF HOME AFFAIRS</b>  |                 |                 |
| Loss of (1) one crankshaft from Fire Service Workshop                          | 2,000.00        | Not yet settled |
| Loss of one (1) emide 12-volt, 13 plate battery from West Ruimveldt Workshop   | 165.80          | Not yet settled |
| Death of one (1) Brown Heifer 114 lbs at Mazaruni Prisons                      | 171.00          | Not yet settled |
| Death of one (1) male Holstein dark brown calf 110 lbs                         | 192.00          | Not yet settled |
| Death of (1) one pig 209 lbs at Mazaruni Prisons                               | 169.90          | Not yet settled |
| Death of (1) one female calf at Mazaruni Prisons                               | 100.00          | do              |
| Death of (1) one brown and white calf 100 lbs                                  | 125.00          | do              |
| Loss of (1) one electrical fan from Ambulance PEB 5682                         | 200.00          | do              |
| Death of one (1) female swine - 450 lbs  | 282.00          | do              |
| Death of (1) one male brown calf - 126 lbs                                     | 150.00          | do              |
| Death of a female swine - 230 lbs  | 153.00          | do              |
| Death of one female swine weighing 180 lbs                                     | 120.00          | do              |
| Simple larceny committed on Bonasika Police Outpost                            | 1,275.00        | do              |
| Loss of (1) one battery  | 242.00          | Written off     |
| Loss of (2) five gallons containers of foam compound from Timchri Fire Station | 900.00          | Not yet settled |
| Internal audit inspection and stock verification at Mazaruni Prisons Stores    | 1,120.00        | Written off     |
|  | <u>7,294.60</u> |                 |

## MINISTRY OF AGRICULTURE

|   |          |                   |
|---|----------|-------------------|
| Loss of one generator and one spirit level<br>at Essequibo Sea Defence Project                      | 675.00   | Matter still open |
| Loss of two battery charges   | 482.00   | do                |
| Loss of one step-down transformer at Lands<br>and Surveys   | 280.00   | do                |
| Loss of one 12-volt generator from<br>Hydraulics Division, Leguan                                   | 900.00   | do                |
| Loss of tools and tool kit from Tapir PBB 5658  | 425.00   | do                |
| Loss of two complete track wheels from GAA5059  | 3,000.00 | do                |
| Loss of articles from Bond at Field 38 Central<br>Agricultural Station                              | 725.73   | do                |
| Loss of three wheels from car PAA 6839  | 1,000.00 | do                |
| Loss of head lamp and tools from Dragline<br>DL 1005A at La Union, West Coast Dem.                  | 172.00   | do                |
| Loss of one generator - Essequibo Sea<br>Defence Project  | 560.00   | do                |
| Loss of one Blue Water Pitcher - Central<br>Agricultural Station, Mon Repos                         | 112.00   | Matter closed     |
| Loss of 118lbs blackeye peas seed - Extension<br>and Education Division, Suddie                     | 118.00   | Matter closed     |
| Alleged simple larceny of 41 chickens committed<br>on Anna Regina Multilaterals                     | 563.75   | Matter still open |
| Loss of one KEP - Knapsack Sprayer on<br>Apiary Botanic Gardens                                     | 300.00   | do                |
| Loss of one grease gun, 1 - 21 Plate Battery<br>and one switch board - Whim, Corentyne              | 580.00   | do                |
| Loss of one alternator and one spirit level -<br>Sea Defence Project, Hampton Court,<br>Essequibo   | 675.00   | do                |
| Loss of one starter - Tapakuma Irrigation<br>Project  | 1,500.00 | do                |
| Loss of one 12-volt battery - Tapakuma<br>Irrigation Project  | 200.00   | do                |
| Loss of sixteen pieces of spanners - Hydraulics<br>Division, Den Amstel, West Coast Demerara        | 2,000.00 | do                |
| Loss of one electric pump - Tapakuma<br>Irrigation Project  | 350.00   | do                |
| Loss of one tractor starter and generator   | 450.00   | do                |
| Loss of two complete wheels with lug nuts<br>from Tapir PBB 5658                                    | 1,000.00 | Matter closed     |
| Loss of one starter   | 2,000.00 | Not finalised     |
| Loss of electric fittings and wash sink   | 446.00   | do                |
| Loss of 2 - 12-volt batteries - MARDIS<br>Rebuild Workshop  | 301.60   | do                |
| Loss of items valued \$180.00 from Surveyor's<br>Camp No. 43 Village Corentyne                      | 180.00   | do                |
| Loss of articles - Den Amstel, West Coast<br>Demerara   | 4,852.32 | do                |
| Loss of one Tilley Gas Lamp and one two-<br>Burner Kerosene Stove - Lands and<br>Surveys Department | 340.00   | do                |
| Loss of four cows from CAS Stock Farm   | 6,000.00 | do                |
| Loss of 25 gallons Vemagon (insecticide)<br>CAS - Mon Repos   | 991.30   | do                |

APPENDIX 'A' (Cont'd)

| Description   | Amount     | Remarks           |
|---|------------|-------------------|
| <b>MINISTRY OF AGRICULTURE (Cont'd)</b>   |            |                   |
|   | \$         |                   |
| Loss of two dark brown and cream heifers from Central Agricultural Station - Mon Repos        | 1,200.00   | Master still open |
| Loss of one 4 cylinder petrol Land Rover crank shaft  | 1,600.00   | do                |
| Loss of one Boster from Lorry No. GBB 7467 - Essequibo Sea Defence Project                    | 1,000.00   | do                |
| Shortages discovered as a result of a Stock Verification at Agriculture Office, West Demerara | 192.89     | do                |
| Loss of four motor wheels off scraper - Tapakuma Irrigation Project                           | 2,468.60   | do                |
| Loss of 15 gallons of gasoline - Soesdyke/ Libden Land Development Office                     | 165.00     | do                |
| Loss of twenty 10ft galvanised sheet - Kuru Kururu Stores Bond                                | 800.00     | do                |
| Loss of fish gear at Overwagt Fish Culture Station  | 2,240.00   | do                |
| Loss of one complete plough grooving plane from Carpenter Shed Lands and Surveys              | 203.85     | do                |
| Loss of one roll B.R.C. steel mesh - Kuru Kururu Stores - Lands and Surveys                   | 1,000.00   | do                |
| Loss of two wheels from concrete mixer - Turkeyen Sea Defence Project                         | 1,000.00   | do                |
| Loss of one alternator - Hydraulics Division - Sea Defence Essequibo                          | 569.00     | do                |
| Loss of two electrical switches - Tapakuma Irrigation Project                                 | 850.00     | do                |
| Loss of 529 steel rods at Den Amstel, West Coast Demerara                                     | 4,852.52   | do                |
| Loss of one cement mixer complete engine - Kuru Kururu  | 1,500.00   | do                |
| Loss of one Morris Block from Nismes/Koker  | 2,000.00   | do                |
| Loss of quantity of stores (drugs) - Livestock Division, Bartica                              | 144.62     | do                |
| Loss of a quantity of stores, Crop and Livestock Division, Kingston                           | 7,032.15   | do                |
| Loss of a quantity of stores - St. Ignatius Agricultural Station - Ruparupai                  | 42,162.35  | do                |
| Loss of one Transformer at Lands and Surveys Division   | 127.00     | do                |
| Loss of a quantity of stores including chemicals and drugs, Livestock Farm, Mon Repos         | 768.07     | do                |
| Loss of boat and engine at Upper Demerara   | Not stated | do                |
| Loss of one Electric motor from the Carpenters' Shop - Nursery Station, Botanic Gardens       | Not stated | do                |

## APPENDIX 'A' (Cont'd)

| Description   | Amount     | Remarks           |
|---|------------|-------------------|
| <b>MINISTRY OF AGRICULTURE (CONT'D)</b>   |            |                   |
| Loss of two motor car tyres and approximately ten yards of vinyl floor sheeting from the board room - Planning Department | 610.00     | do                |
| Loss of two desks by fire - Nursery Section, Botanic Gardens  | Not stated | do                |
| Loss of a quantity of stores at Lusignan, Hydraulics Division   | 8,909.34   | do                |
| Loss of forty five gallons gasoline at Lands and Surveys Division   | 282.55     | do                |
| Loss of step down transformer at Lands and Surveys Department   | 127.00     | do                |
| Loss of one generator - Essequibo Sea Defence Project   | 600.00     | do                |
| Loss of one water level recorder - Tapakuma Irrigation Project  | 2,500.00   | do                |
| Loss of injector fuel pump and booster - Essequibo Sea Defence Project  | 6,000.00   | do                |
| Loss of a quantity of stores - Plant Protection Services, Parika  | 101.87     | do                |
| Loss of one automatic central voltage stabilizer from the photogrammetric section, Lands and Surveys Division             | 650.00     | Matter closed     |
| Loss of stock discovered after Stock Verification Exercise - Agricultural Field Section, Parika, East Bank Essequibo      | 123.86     | Matter closed     |
| Loss of 150 sacks of cement from Georgetown Sea Defence Project   | Not stated | Matter still open |
| Loss of 1 grazer radiator from Anna Regina  | 2,000.00   | do                |
| Loss of one unit electric motor   | Not stated | do                |
| Deficiencies discovered as a result of the Stock Verification at Agriculture Office, West Demerara                        | Not stated | do                |
| Loss of 98 bags fertilizers from Guyana Rice Board Bond, Anna Regina  | 672.00     | do                |
| Loss of 1 battery from Hymac at Hope, East Coast Demerara   | 300.00     | do                |
| Loss of 19lbs - 15ozs sevin, Region No. 2, Plant Protection Division  | 181.00     | Matter closed     |
| Loss of one starter from Hydro Flo Pump   | 495.00     | Matter still open |
| Loss of one 12V storage battery   | 100.00     | do                |
| Loss of two 12V Lucas starter model No. M456, Part No. 26271  | 1,200.00   | do                |
| Loss of fertilizers discovered as a result of Stock Verification Exercise at A.F.A. Wauna                                 | 19,057.79  | do                |

APPENDIX 'A' (Cont'd)

| Description   | Amount            | Remarks           |
|---|-------------------|-------------------|
| <b>MINISTRY OF AGRICULTURE (CONT'D)</b>   |                   |                   |
|   | \$                |                   |
| Loss of two electrical switches — Tapakuma Irrigation Project   | 850.00            | Matter still open |
| Loss of one complete wheel from Hydraulics Division   | Not stated        | do                |
| Loss of fourteen reams quarto and thirteen reams foolscap typewriting paper<br>Hydraulics Division  | 1,256.50          | do                |
| Loss of two batteries, 1 funnel, 1 grease gun and one cutlax  | 198.00            | do                |
| Loss of a quantity of seeds discovered as a result of Stock Verification, Genetic Resources Unit, Central Agricultural Station, Mon Repos | 2,382.15          | do                |
| Loss of two heifers at Central Agricultural Station, Livestock  | 600.00            | do                |
| Loss of one complete motor lorry wheel — Tapakuma Irrigation Project  | 1,278.00          | do                |
| Loss of one fan from Land Rover PAA 9591 — Fisheries Division Compound  | 143.00            | do                |
| Loss of one electric motor from the Botanic Gardens   | 100.00            | do                |
| Loss of two complete bridgestone 850-20 truck wheels from MARDS Mechanical Workshop   | Not stated        | do                |
| Loss of gasoline discovered as a result of Stock Verification Exercise — Malaitony Creek Mobile Dispensary                                | Not stated        | do                |
| Loss of several pounds of seeds — Springlands Corriverton   | 254.83            | do                |
| Loss of one complete plough grooving plane from Carpenters Shed — Lands and Surveys   | 203.85            | do                |
| Loss of one oxygen and gauge, one complete cutting torch and one crescent spanner — MARDS Mechanical Workshop — July, 1981                | 380.00            | do                |
| Loss of one starter from Mustang Excavator No. 1009A — Hydraulics Division  | Not stated        | do                |
| Loss of one wheel, one jack and two spanners from 1 and Rover No. 6825 — Vet Division   | 518.00            | do                |
| Loss of a quantity of stores due to break and enter — Vet Division, Triumph Village   | 3,433.31          | do                |
| 22 Minor Losses of Stores   | 1,096.22          |                   |
|   | <u>158,137.80</u> |                   |

## MINISTRY OF HEALTH

|  |                  |             |
|--|------------------|-------------|
| Loss of a quantity of drugs from Supenam Dispensary  | 552.42           | Not settled |
| Loss of items from Public Hospital Georgetown Stores (Dietary Stores)  | 5,900.21         | do          |
| Loss of one electric portable pump from Skeldon Hospital   | 500.00           | do          |
| Loss of 45 gallons of gasoline from Mabaruma Hospital  | Not stated       | do          |
| Loss of one four burner gas cooker from the Dr's Flat — New Amsterdam Hospital   | 4,500.00         | do          |
| Loss of twenty three fuses from Public Hospital Georgetown   | 1,706.00         | do          |
| Loss of one electrical air compressor type B 356 pressure 100 serial No. D 090/4967 from Public Hospital Georgetown        | 2,000.00         | do          |
| Loss of one canon electric calculator from the Epidemiology Unit   | 500.00           | do          |
| Loss of a number of items from the New Amsterdam Hospital Carpenter's Shop   | 997.75           | do          |
| Loss of inventory items from Bush Lot Health Centre  | 2,073.00         | do          |
| Loss of one electric water pump  | 625.00           | do          |
| Loss of fuses from Public Hospital Georgetown  | 1,780.00         | do          |
| Loss of articles from Suddie Hospital  | 178.00           | do          |
| Loss of one wheel barrow from Public Hospital Georgetown   | 375.00           | Not settled |
| Loss of one power pack from Ministry of Health, (M.E.P.) Charity   | 185.00           | do          |
| Loss of articles from clothing stores, Public Hospital Georgetown  | 328.00           | do          |
| Loss of a quantity of articles from the Wismar Health Station  | 169.23           | do          |
| Loss of a quantity of articles from Malkia Cottage Hospital  | 120.10           | do          |
| Loss of inventory items from Principal Assistant Secretary Administrative Office, Ministry of Health Re: Medical No. 58/81 | Not stated       | do          |
| Loss of one large black umbrella from Public Hospital Georgetown   | 120.00           | do          |
| Loss of items from New Amsterdam Hospital Storeroom and Carpentry Shop   | 774.81           | do          |
| Loss of items from Christianburg Health Station Re: Medical No. 92/81  | 169.23           | do          |
| Loss of a number of articles from Good Intent Health Centre  | 295.00           | do          |
| Loss of one two gallon water pitcher from Britania Health Centre   | 175.00           | Not settled |
| Loss of a number of articles from Charity Hospital   | 100.00           | do          |
| Loss of one horse power electrical motor from the Children Rehabilitation Centre   | 400.00           | do          |
| 2 Minor Losses of Stores   | 48.00            | do          |
|  | <u>21,571.75</u> |             |



APPENDIX 'A' (Cont'd)

| Description   | Amount           | Remarks         |
|---|------------------|-----------------|
| <b>MINISTRY OF HOUSING</b>  |                  |                 |
| Loss of windscreen from Bedford Lorry<br>PZ 6014 from the Central Housing and<br>Planning Authority Mechanical Workshop<br>- Tucville | 500.00           | Not yet settled |
| Shortage of Stock, Stock Verification carried<br>out at Central Housing and Planning<br>Authority 'C' Stores                          | 46,263.48        | do              |
| Loss of one Desk Fan from Town and<br>Country Planning Section  | 415.00           | do              |
| Loss of one Compressor for German Truck<br>GAA 8395 from Tucville Mechanical<br>Workshop  | 2,500.00         | do              |
| Break and Enter of bond at Field 13 Housing<br>Construction - South Ruinveldt   | 1,905.41         | do              |
| Loss of 17 gallons of No. 303 Emulsion<br>Paint from bond at Field 13 Construction<br>Works - South Ruinveldt                         | 551.41           | do              |
| Shortage of Stock, Stock Verification,<br>July 81 - November 1981 at 'A' and<br>'B' Stores - Kitty Avenue (Housing)                   | 23,150.48        | do              |
|   | <u>75,285.78</u> |                 |
| <b>MINISTRY OF WORKS</b>  |                  |                 |
| Loss of one Plastic Tarpaulin from<br>Triumph, East Coast Demerara  | 2,250.00         | Not yet settled |
| Loss of one Central Accounting Unit<br>Starter from Aveling Bedford Motor<br>Grader No. 6100, GR: 24                                  | 2,000.00         | do              |
| Loss of one Electric Sharpener from the<br>Soils Laboratory   | Not stated       | do              |
| Loss of 50 gallons and 5 pints of paint oil<br>from Vreed-en-Hoop, West Bank Demerara   | 891.25           | do              |
| Shortage of 85 gallons of gasoline - Stock<br>Verification carried out at Works Store,<br>Fort Wellington, West Coast Berbice         | 471.36           | do              |
| Destruction of Rainfall Recorder at Maripa  | 500.00           | do              |
| Alleged Simple Larceny committed on<br>Capoey Workshop  | 7,306.00         | do              |
| Alleged Simple Larceny committed on<br>the Capoey Workshop of two Lorry<br>Wheels   | 2,500.00         | do              |
| Loss of Dieselene from Leguan Stores  | Not stated       | do              |
| Loss of articles from Georgetown Hospital   | 1,485.50         | do              |
| Loss of tools and spares from Electrical<br>Division  | 919.00           | do              |
| Loss of Tools, Umbrella, Rain Coat etc.,<br>from Hydromet Division  | 253.51           | do              |
| Loss of Welding Equipment   | 1,134.43         | do              |
| Alleged Simple Larceny of 25' x W'<br>plastic hose  | 100.00           | do              |

APPENDIX 'A' (Cont'd)

| Description  | Amount           | Remarks         |
|--|------------------|-----------------|
| <b>MINISTRY OF WORKS (CONT'D)</b>  |                  |                 |
| Loss of articles from Training Division  | 645.80           | do              |
| Loss of one gasoline engine from Materials Division                                      | Not stated       | do              |
| Loss of items from Ibini Station   | 521.00           | do              |
| Loss of Plumbing and Electrical Fixtures from Quarters D75 Paradise, East Coast Demerara | 643.86           | do              |
| Loss of one Transformer (step-up) (110V-240V) from Timehri                               | 120.00           | do              |
| Loss of one Battery from Timehri   | 275.00           | do              |
| Loss of one Carpenter Saw, Diamond Gutter, two Door Locks, four Drawer Locks No.503      | 222.93           | Written off     |
| Loss of one Cylinder Head Complete with Pistons from Garden of Eden                      | 3,707.84         | Not yet settled |
| Loss of one Electric Calculator from Hydromet Division                                   | 350.00           | Written off     |
| Alleged Simple Larceny committed on Capoe Workshop of one tyre                           | 950.00           | Not yet settled |
| Alleged Simple Larceny of 57 gallons of paint oil at Vreed-en-Hoop                       | 800.00           | do              |
| Loss of Articles from Vehicle GAA 9455 from Surveys Department                           | 684.69           | do              |
| Loss of one desk fan   | 600.00           | do              |
| 6 Minor Losses of Stores   | 267.21           |                 |
|  | <u>29,605.41</u> |                 |

**MINISTRY OF TRANSPORT**

|  |               |                 |
|--|---------------|-----------------|
| Loss of one steel Spirit Level from Central Workshop           | Not stated    | Not yet settled |
| Loss of one Electrical Drilling Machine 220-volts from Timehri | 367.60        | do              |
| Loss of articles from GAA 9453                                 | Not stated    | do              |
|  | <u>367.60</u> |                 |

**PLANT MAINTENANCE AND HIRE DIVISION**

|   |           |                   |
|---|-----------|-------------------|
| Deficiencies discovered in September 1981 as a result of Stock Verification of the stores                     | 650.71    | Written off       |
| Loss of one fuel injection pump from BMC Lorry GAA 4431 - Plant Maintenance and Hire Division, Canje, Berbice | 1,500.00  | Not yet finalised |
| Loss of tools - Coldingen Workshop  | 65,975.00 | do                |
| Losses - Tools, Oil etc., - Auxilliary Stores, Coldingen Workshop   | 3,675.37  | do                |

APPENDIX 'A' (Cont'd)

| Description   | Amount            | Remarks |
|---|-------------------|---------|
| <b>PLANT MAINTENANCE AND HIRE DIVISION (Cont'd)</b>   |                   |         |
|   | <b>\$</b>         |         |
| Loss of 32 KG of LSN - 6058 Solder at Goldingen Workshop  | 27,718.25         | do      |
| Loss of tools at Goldingen Workshop   | 17,940.00         | do      |
| Loss of one 12V Battery - 21 Plate No. 2259 on Crane Compound   | 318.87            | do      |
| Loss of one 850 x 20 tyre, Canje, Berbice   | 1,000.00          | do      |
| Stock Verification - Plant Maintenance and Hire Division Store, Capooey, Essequibo Coast  | 770.87            | do      |
| Loss of one 12V - 13 Plate battery from Land Rover PAA 8690   | 175.00            | do      |
| Loss of one tyre 165 x 13 - Central Workshop  | 284.14            | do      |
| Loss of 12 - 165 x 13 and 2 - 185 x 14 Goodyear tyres from Ruimveldt Spare Stores   | 2,925.88          | do      |
| Loss of Hymac spares from 1051A - Canje Compound  | 4,090.00          | do      |
| Loss of one gear box - Fort Wellington Workshop   | 3,000.00          | do      |
| Loss of one cutting torch, 2 welding tips - Central Workshop, Kingston, Georgetown  | 664.20            | do      |
| Alleged Larceny committed on Ministry of Works and Transport, Plant Maintenance and Hire Division at Crane, West Coast Demerara | 173.12            | do      |
| Loss of 1-12V - battery   | 550.00            | do      |
| Loss of one Starter Amature from Land Rover PAA 7645 - Paradise Workshop  | 725.00            | do      |
| Loss of 1 complete wheel, 1 jack, 1 handle and 1 lug spanner from Car PAA 9073 - Holmes Street, Georgetown                      | 475.00            | do      |
| Loss of 1 steering with wheel and shaft - Central Workshop, Kingston, Georgetown  | 500.00            | do      |
| 3 Minor Losses of Stores  | 190.97            |         |
|   | <u>133,302.38</u> |         |

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

|  |        |                 |
|--|--------|-----------------|
| Alleged Simple Larceny of zinc sheets committed on Martindale Primary School, Pomeroon     | 180.00 | Not yet settled |
| Alleged Simple Larceny of 14 meat-birds from La Venture Primary School                     | 168.00 | do              |
| Alleged Simple Larceny committed at La Venture   | 418.60 | do              |
| Alleged Break and Enter and Larceny committed on Nismex Primary School, West Bank Demerara | 110.80 | do              |
| Break and enter and Larceny committed on No. 59 Primary School                             | 633.00 | do              |

**APPENDIX 'A' (Cont'd)**

| Description  | Amount   | Remarks         |
|--|----------|-----------------|
| Break and Enter and Larceny, Mahaica Home Economics Centre – Good Hope                                       | 471.50   | do              |
| Break and Enter and Larceny committed on Strathspey Primary School   | 378.75   | Written off     |
| Alleged Break and Enter and Larceny – Mahaica Primary School   | 172.33   | Not yet settled |
| Stolen Wheels – Motor Car PAA 6278   | 590.00   | do              |
| Break and Enter and Larceny committed on Hague Primary School  | 421.60   | do              |
| Break and Enter and Larceny committed on Goed Fortuin Primary School   | 116.52   | do              |
| Simple Larceny of 10 zinc sheets – Graham's Hall Primary School  | 350.00   | Written off     |
| Stolen Wheels of Tapir PBB 6803  | 774.00   | Not yet settled |
| Larceny of articles at Cane Grove Primary School   | 203.95   | do              |
| Simple Larceny committed at St. Stanislaus Farm  | 1,000.00 | do              |
| Break and Enter and Larceny committed at the Ministry of Education, New Amsterdam                            | 3,000.00 | do              |
| Simple Larceny of one Olympia Typewriter belonging to St. Mary's Primary School from the Catholic Presbytery | 1,000.00 | do              |
| Loss of sewing materials at Helena Primary School  | 103.50   | do              |
| Loss of six packets of Exercise Books at Helena Primary School   | 150.00   | Not yet settled |
| Break and Enter and Larceny committed at L'Adventure Primary School  | 430.00   | do              |
| Loss of four (4) wheels from Wagon PAA 6243  | 1,056.00 | do              |
| Break and Enter and Larceny committed at Mahaica Home Economics Centre                                       | 1,935.00 | do              |
| Break and Enter and Larceny committed at Jaceline Nursery School   | 580.40   | do              |
| Break and Enter and Larceny committed at St. Winifred's Primary School                                       | 225.00   | do              |
| Loss of exercise books from Leguan, Central High School  | 575.00   | do              |
| Loss of articles at Johanna Primary School   | 724.77   | do              |
| Break and Enter and Larceny – Leeds Primary School   | 755.08   | do              |
| Break and Enter and Larceny committed at No. 43 Primary School   | 157.42   | do              |
| Break and Enter and Larceny committed at Buxton Central High School  | 401.80   | do              |
| Loss of Butting Head for Welding   | 120.00   | do              |
| Loss of articles from St. Sidwell's Primary School   | 1,887.06 | do              |

**APPENDIX 'A' (Cont'd)**

| Description   | Amount   | Remarks         |
|---|----------|-----------------|
| <b>MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT &amp; CULTURE (CONT'D)</b>   |          |                 |
| Alleged Simple Larceny committed at Hague Primary School  | 421.50   | do              |
| Alleged Simple Larceny committed at Goed Fortuin Primary School   | 120.00   | do              |
| Break and Enter and Larceny at Golden Grove Handicraft Centre   | 2,222.50 | do              |
| Break and Enter and Larceny committed at Bush Lot Nursery School Central Corentyne District                                 | 148.77   | do              |
| Alleged Break and Enter and Larceny committed at the Academic and Home Economic Building of Vergenoegen Central High School | 891.60   | do              |
| Alleged Break and Enter and Larceny committed at Kwall Primary School   | 1,600.00 | do              |
| Alleged Break and Enter and Larceny committed at Cornelia Ida Government School   | 351.00   | Matter closed   |
| Alleged Break and Enter and Larceny committed at Goed Fortuin Primary School  | 196.99   | Not yet settled |
| Alleged Simple Larceny committed at La Venture Primary School   | 632.25   | do              |
| Arson committed at Kwall Government School  | 150.00   | do              |
| Break and Enter and Larceny committed at Hope Estate Government School  | 1,632.71 | do              |
| Simple Larceny committed at Christianburg Primary School  | 314.00   | Written off     |
| Break and Enter and Larceny committed at Plaisance Central High School  | 926.50   | Not yet settled |
| Simple Larceny committed at Central High School   | 105.00   | Written off     |
| Loss of Articles - St. Angela's Primary School  | 371.20   | Written off     |
| Loss of articles from No. 48 Primary School   | 685.95   | Not yet settled |
| Alleged Break and Enter and Larceny - Cane Grove Primary School   | 1,093.22 | do              |
| Break and Enter and Larceny committed at Litchfield Primary School  | 1,122.91 | do              |
| Alleged Break and Enter and Larceny committed at Kitty Central High School  | 576.90   | do              |
| Break and Enter and Larceny committed at Home Economics Department of Uitvlugt Primary School                               | 142.61   | do              |
| Break and Enter and Larceny committed at Campbellville Central High School  | 397.55   | do              |
| Break and Enter and Larceny committed at Cumberland Nursery School  | 259.37   | Written off     |
| Break and Enter and Larceny committed at In-Service Teachers Training Programme   | 555.00   | Not yet settled |

APPENDIX 'A' (Cont'd)

| Description  | Amount   | Remarks         |
|--|----------|-----------------|
| <b>MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE</b>   |          |                 |
|  | \$       |                 |
| Break and Enter and Larceny – Novar Government School  | 824.00   | Not yet settled |
| Alleged Simple Larceny committed at Supply Primary School  | 333.40   | Written off     |
| Break and Enter and Larceny committed at Enmore Primary School   | 116.90   | Not yet settled |
| Break and Enter and Larceny committed at Carmel Primary School, Home Economics Department  | 631.35   | do              |
| Break and Enter and Larceny – Mahdia Nursery School  | 900.00   | do              |
| Alleged Break and Enter and Larceny committed at Kitty Central High School   | 816.00   | do              |
| Alleged Break and Enter and Larceny committed at Wauna Primary School, North West District   | 186.00   | Written off     |
| Alleged Larceny committed at Patentia Nursery School   | 234.36   | Not yet settled |
| Loss of articles discovered during Field Audit Inspection at North Georgetown Secondary School, Home Economics and Agricultural Department | 3,115.57 | do              |
| Loss of articles discovered during Field Audit Inspection at North Georgetown Secondary School, Education Department                       | 1,094.50 | do              |
| Break and Enter and Larceny – East Ruimveldt Secondary School  | 681.00   | do              |
| Loss of one (1) Toilet Bowl from St. Paul's Primary School, Plaisance  | 150.00   | Written off     |
| Simple Larceny of articles at New Amsterdam Industrial Arts Centre   | 997.10   | Not yet settled |
| Alleged Simple Larceny committed at Lilydale Primary School  | 150.77   | Written off     |
| Break and Enter and Larceny committed at Bath Primary School   | 600.00   | Not yet settled |
| Alleged Break and Enter and Larceny committed at New Market Primary School, Corentyne, Berbice   | 141.25   | do              |
| Alleged Break and Enter and Larceny committed at Leonora Secondary School  | 840.00   | do              |
| Loss of articles – Charlestown Secondary School  | 691.41   | do              |
| Simple Larceny committed at Sacred Heart Government School of one Singer Sewing Machine Head and Propelling Motor                          | 600.00   | do              |
| Larceny committed at St. Andrew's Primary School   | 246.00   | Not yet settled |
| Break and Enter and Larceny – Enmore Home Economics Centre and Handicraft Centre   | 344.86   | Written off     |
| Alleged Break and Enter and Larceny committed at Leonora Secondary School  | 1,040.00 | Not yet settled |

**APPENDIX 'A' (Cont'd)**

| Description  | Amount           | Remarks         |
|--|------------------|-----------------|
| <b>MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE</b>   |                  |                 |
|  | \$               |                 |
| Break and Enter and Larceny committed at Fredericks School of Home Economics                               | 328.80           | do              |
| Break and Enter and Larceny committed at No. 59 Primary School   | 633.00           | do              |
| Break and Enter and Larceny committed at Cotton Field Nursery School                                       | 276.65           | do              |
| Break and Enter and Larceny committed at Fredericks School of Home Economics                               | 418.35           | do              |
| Break and Enter and Larceny - St. Aloysius Primary School  | 542.00           | do              |
| Break and Enter and Larceny at Alness Nursery School, Corentyne  | 480.00           | Written off     |
| Loss of School Furniture, Wauna Primary School   | 175.00           | Not yet settled |
| Alleged Simple Larceny committed at Cotton Field Nursery School  | 277.55           | do              |
| Alleged Larceny in Dwelling House committed  | 420.00           | do              |
| Alleged Break and Enter and Larceny committed at Affiance Nursery School                                   | 614.63           | do              |
| Break and Enter and Larceny committed at Crabwood Creek Primary School                                     | 1,573.90         | do              |
| Alleged Break and Enter and Larceny committed on St. Aloysius Primary School at John Street, New Amsterdam | 405.00           | do              |
|  | <u>54,313.65</u> |                 |
| <b>CUSTOMS AND EXCISE DEPARTMENT</b>   |                  |                 |
| Loss of parts from vehicle PBB 6639 - Customs House, 10 Lamaha Street                                      | 1,500.00         | Not yet settled |
| Break and Enter of State Warehouse   | 1,347.00         | do              |
|  | <u>2,847.00</u>  |                 |
| <b>MINISTRY OF REGIONAL DEVELOPMENT</b>  |                  |                 |
| Loss of one Low Flush W.C. Suite, one Wash Basin, one Sink with Drain Board                                | 1,189.04         | Not yet settled |
| Loss of 100 length 1" x 8" soft wood   | 140.00           | do              |
| Loss of one (1) Electrical Water Pump No. OF49935 from Regional Compound, Paradise, East Coast Demerara    | 540.00           | Not yet closed  |
| Loss of 48 - 9 inches Farmers' Flat Files  | 377.28           | do              |
| Loss of one battery  | 242.00           | do              |
| Damage and Loss of Articles purchased and sent to Enarlu Rest House, Region No. 7                          | 438.50           | do              |
| Break and Enter and Larceny at the Welfare Section - Amerindian Residence                                  | 1,359.74         | do              |
|  | <u>4,286.56</u>  |                 |



**APPENDIX 'A' (Cont'd)**

| Description  | Amount        | Remarks         |
|--|---------------|-----------------|
| <b>REGION NO. 2 – POMEROON/SUPENAAM</b>                              |               |                 |
|  | \$            |                 |
| Loss of Stores at the Ministry of<br>Agriculture Hydraulics Division | 891.00        | Not yet settled |
|  | <u>891.00</u> |                 |

|  |               |             |
|--|---------------|-------------|
| <b>REGION NO. 10 – UPPER DEMERARA/BERBICE</b>                        |               |             |
| Loss of 100ft Length of soft wood<br>from Building No. 131 at Linden | 140.00        | Not settled |
|  | <u>140.00</u> |             |

**APPENDIX 'A'**

**(3) SUMMARY OF ACCIDENTS REPORTED – 1981**

| MINISTRY/DEPARTMENT                       | AMOUNT            |
|---|-------------------|
| President and Cabinet                     | 101,907.20        |
| Home Affairs                              | 41,154.69         |
| Agriculture                               | 45,816.95         |
| Energy and Mining                         | Not stated        |
| Housing                                   | Not stated        |
| Works                                     | 5,334.63          |
| Transport                                 | 6,647.70          |
| Plant Maintenance and Hire Division       | 22,139.46         |
| Education, Social Development and Culture | 5,600.00          |
| Regional Development                      | 24,013.64         |
|   | <u>252,014.27</u> |

APPENDIX 'A'

(3) List of Accidents Reported — 1981

| Description   | Amount            | Remarks         |
|---|-------------------|-----------------|
| <b>OFFICE OF THE PRESIDENT</b>  |                   |                 |
| Accident involving Guyana Defence Force Vehicle No. GAA 9822 and Civilian Cars No. PBB 468 and H 5614 | 38,500.00         | Not yet settled |
| Accident involving Office of the President Car Datsun PBB 5402 and Mazda Pick-Up GBB 966              | 6,000.00          | do              |
| Accident involving PAA 4804 and Land Rover PAA 3693 in the compound of the Office of the President    | 5,239.20          | do              |
| Accident involving Guyana Defence Force Vehicle No. PBB 821 and PBB 7716                              | 7,535.00          | do              |
| Accident involving Guyana Defence Force Tractor No. 12349 and Civilian Car HZ 8911                    | 1,366.25          | do              |
| Accident involving Guyana Defence Force Vehicle No. PBB 5962  | 483.37            | do              |
| Accident involving Guyana Defence Force Land Rover PZ 5205 and Guyana Defence Force Tractor No. 13248 | 183.58            | do              |
| Accident involving Guyana Defence Force Tractor MF 165 No. 11388 and PBB 2846                         | 42,000.00         | do              |
|   | <u>101,307.20</u> |                 |
| <b>MINISTRY OF HOME AFFAIRS</b>   |                   |                 |
| Accident involving Prison Truck No. GBB 1604 and Lorry GX 923   | 12,022.00         | Not yet settled |
| Accident involving Ambulance No. PBB 5682   | 300.00            | do              |
| Accident involving No. PBB 6910   | 250.00            | Matter closed   |
| Accident involving Ambulance No. PBB 5682 and a pedal cyclist   | 150.00            | Not yet settled |
| Accident involving Prison Service Motor Lorry No. GBB 1288  | 4,767.59          | do              |
| Accident involving Ambulance No. PBB 6448   | 250.00            | do              |
| Accident involving Water Tender No. PBB 2263  | 400.00            | Not yet settled |
| Accident involving Ambulance No. PBB 6910 and Motor Bus No. BAA 7891                                  | 1,891.89          | do              |
| Accident involving Ambulance No. PBB 6910   | 1,075.00          | do              |
| Accident involving Prison Tapir Coach No. PBB 6024 and Guyana Defence Force Motor Cycle No. CB 3268   | 225.00            | do              |
| Accident involving Police Motor Lorry No. GAA 9460 and Fire Tender No. PAA8588                        | 5,006.53          | do              |
| Accident involving Police Motor Waggon No. PAA 9881   | 607.45            | do              |
| Accident involving Police Tractor Cycle No. CB 3124   | Not stated        | Written off     |

APPENDIX 'A' (Cont'd)

| Description  | Amount           | Remarks         |
|--|------------------|-----------------|
| <b>MINISTRY OF HOME AFFAIRS (CONT'D)</b>                             |                  |                 |
|  | S                |                 |
| Accident involving Land Rover No. PAA2128 and Motor Van No. GBB 3149 | 3,925.39         | Not yet settled |
| Accident involving No. PBB 7111 and Hire Car H 3072                  | 328.50           | do              |
| Accident involving Police Tapir No. GAA 3334                         | 1,705.35         | do              |
| Accident involving No. GBB 1604 and Car PBB 4948                     | Not stated       | do              |
| Accident involving Ambulance No. PBB 5682                            | 265.00           | do              |
| Accident involving Force Vehicle No. PAA 5767                        | 1,925.90         | do              |
| Accident involving Police Vehicle No. GBB 7298                       | 6,069.29         | do              |
|  | <u>41,154.69</u> |                 |

**MINISTRY OF AGRICULTURE**

|  |            |                 |
|--|------------|-----------------|
| Accident involving Tapir No. PBB 5712  | 100.00     | Matter closed   |
| Accident involving Land Rover No. PBB 6776 and Land Rover No. PBB 6419 owned by Taylor Woodrow International       | 1,000.00   | do              |
| Accident involving trucks No. GAA 7246 and GZ 9420 at Grove  | 1,114.00   | do              |
| Accident involving German Lorry No. GBB 1606   | 446.00     | Not yet settled |
| Accident involving car No. PZ 4122 and Land Rover No. PBB 5368   | Not stated | do              |
| Accident involving Colt Van No. PBB 839 and a pedestrian at the junction of High and Durban Streets                | 966.18     | do              |
| Accident involving Land Rover No. PAA 977 and a Hire Car at the junction of Sheriff and John Street, Campbellville | 100.00     | do              |
| Accident involving German Lorry No. GAA 8920   | 1,000.00   | do              |
| Accident involving Land Rover No. PAA 7060 and Tapir No. GAA 3334 on Sheriff Street                                | 1,705.35   | do              |
| Accident involving Land Rover No. PAA 7059   | 29,764.38  | do              |
| Accident involving Motor Land Rover No. PBB 4402 and a Telegraph Post  | 2,998.94   | do              |
| Accident involving Tapir No. PBB 6968 belonging to the Apiary Division and private vehicle                         | 211.82     | do              |
| Accident involving Land Rover No. PBB 4402 on Better Hope Road, Essequibo  | 2,998.94   | do              |
| Accident involving Lorry No. GBB 1597  | 722.89     | do              |
| Accident involving Scammel No. GBB 5341  | 722.89     | do              |
| Accident involving Land Rover No. PBB 6092   | 636.61     | do              |
| Accident involving Land Rover No. PBB 4397   | 200.00     | do              |

**APPENDIX 'A' (Cont'd)**

| Description   | Amount            | Remarks            |
|---|-------------------|--------------------|
| <b>MINISTRY OF AGRICULTURE (CONT'D)</b>   |                   |                    |
| Accident involving Lorry No. GBB 1436<br>attached to Tapakuna Irrigation Project<br>at Matia's Lodge, Essequibo | Not stated        | do                 |
| Accident involving Land Rover No. PBB 6419  | 1,000.00          | do                 |
| Accident involving Land Rover No. PAA 7059  | Not stated        | do                 |
| Accident involving Land Rover No.<br>PBB 404 and Car No. 5824   | Not stated        | do                 |
| Accident involving Motor Car No. PAA 6291<br>and Auto Car No. GAA 5501/TAA5502                                  | Not stated        | do                 |
| 12 Minor Accidents  | <u>129.00</u>     |                    |
|   | <u>45,816.95</u>  |                    |
| <b>MINISTRY OF ENERGY AND MINES</b>   |                   |                    |
| Accident involving State Car<br>No. PBB 5947  | Not stated        | Not yet settled    |
| Accident involving No. PAA 2068   | Not stated        | do                 |
|   | <u>Not stated</u> |                    |
| <b>MINISTRY OF HOUSING</b>  |                   |                    |
| Accident involving Ministry of Housing<br>German Lorry No. GAA 895  | Not stated        | Not yet settled    |
| Accident involving German Lorry<br>No. GAA 8395   | Not stated        | do                 |
| Accident involving Ferguson No. 135<br>Tractor and Trailer No. 7714-TZ 6188                                     | Not stated        | do                 |
| 2 Minor Accidents   | <u>Not stated</u> |                    |
| <b>MINISTRY OF WORKS</b>  |                   |                    |
|   | <b>\$</b>         |                    |
| Accident involving Lorry No. GAA 8148   | 4,000.00          | Not yet settled    |
| Accident involving Lorry No. GAA 8923   | 122.00            | Officer surcharged |
| Accident involving Tapir No. PBB 8834   | Not stated        | Not yet settled    |
| Accident involving No. GBB 9013   | Not stated        | do                 |
| Accident involving Toyota Motor Car<br>No. PBB 5232   | 850.00            | do                 |
| Accident involving Lorry No. GBB 1426   | Not stated        | do                 |
| Accident involving No. GBB 1429   | 109.00            | Closed             |
| Accident involving Mitsubishi Fuse<br>No. T 634, Lorries No. GBB 990 and<br>GBB 991                             | 225.63            | Not yet settled    |
| Accident involving No. GZ 5132  | Not stated        | do                 |
| Accident involving Lorry No. GBB 1429   | Not stated        | Closed             |
| Damage to main gate Botanic Gardens   | Not stated        | Not yet settled    |
| 3 Minor Accidents   | <u>28.00</u>      |                    |
|   | <u>5,334.63</u>   |                    |

## MINISTRY OF TRANSPORT

|  |                 |                         |
|--|-----------------|-------------------------|
| Accident involving Dalbatsu No. PAA 9755 | 695.00          | Charged to Public Funds |
| Accident involving Tapir No. PBB 6822    | 5,952.70        | Not yet settled         |
|  | <u>6,647.70</u> |                         |

## PLANT MAINTENANCE AND HIRE DIVISION

|   |                  |                   |
|---|------------------|-------------------|
| Accident involving Land Rover No. PAA 7642  | 1,125.32         | Not yet finalised |
| Accident involving Lada Car No. PBB 7210<br>(Red) at Fort Street, Kingston  | 821.80           | do                |
| Accident involving car No. PBB 7707 and<br>G.T.S.L. Bus No. PBB 5227  | Not stated       | do                |
| Accident involving Truck No. GBB 1314,<br>Edinburgh Public Road, Berbice  | 250.00           | do                |
| Accident involving Ministry's Car No.<br>PBB 7494 and Private owned vehicle<br>No. PRE 7199                                 | 869.09           | do                |
| Accident involving jeep No. PBB 2672<br>and No. GAA 4594  | 500.00           | do                |
| Accident involving Bedford Lorry No.<br>GAA 9388 and Motor Car No. PT 4   | 429.00           | do                |
| Accident involving vehicle No. PBB 7078   | 1,524.00         | do                |
| Accident involving No. PBB 4068 at Sophia,<br>Greater Georgetown  | 1,845.26         | do                |
| Accident involving No. PAA 2449 and<br>No. PBB 1510 at Middle and Main<br>Streets, Georgetown                               | 675.00           | do                |
| Accident involving Plymouth Car -<br>No. PAA 6941 - Viniperu  | 1,018.00         | do                |
| Accident involving Austin Saloon Car<br>No. PZ 5589 and PZ 4791 on Avenue<br>of the Republic and Robb Street,<br>Georgetown | 282.00           | do                |
| Accident involving Motor Vehicle No.<br>GAA 8496 and PAA 1372 at the<br>Sea Wall, Public Road, Georgetown                   | 2,626.45         | do                |
| Accident involving Lada Car No. PBB 7494  | 639.00           | do                |
| Accident involving Waggon No. PBB 2569<br>(GUY 58) and PZ 9954 on Timehri<br>Public Road, East Bank Demerara                | 9,148.00         | do                |
| Accident involving Toyota Jeep No.<br>PBB 5234 and Private Car No. H 3762   | 316.00           | do                |
| Accident involving IFA Lorry No. GAA 9407<br>and Motor Car No. H 8650   | Not stated       | do                |
| Accident involving Lorry No. GAA 8915<br>and Motor Car No. PBB 3039 - Buxton<br>Public Road                                 | Not stated       | do                |
| 1 (one) case of Minor Accident  | 72.54            |                   |
|   | <u>22,139.46</u> |                   |

APPENDIX 'A' (Cont'd)

| Description   | Amount          | Remarks           |
|---|-----------------|-------------------|
| <b>MINISTRY OF EDUCATION, SOCIAL DEVELOPMENT AND CULTURE</b>  |                 |                   |
| Accident involving Land Rover No. PAA 6067 and Car No. II 5571 at Camp and Lamaha Streets                         | 450.00          | Amount recovered  |
| Accident involving Motor Lorry No. GAA 4021 and Station Wagon No. GS 355 on Camp and Lamaha Streets               | 150.00          | Not yet finalised |
| Accident involving Land Rover No. PAA 9070 and Motor Lorry No. GAA 9387 on Johanna Cecelia Public Road, Essequibo | 5,000.00        | do                |
| Accident involving Lorry No. GAA 4021 and Car No. PZ 7186 on Sheriff Street, Campbellville                        | Not stated      | do                |
| Accident involving Motor Lorry No. GBB 2846 and Motor Car No. PZ 373  | Not stated      | do                |
| Fatal accident involving Motor Lorry No. GBB 2846 and Pedal Cyclist on Palmyra Public Road, Corattyne             | Not stated      | do                |
|   | <u>5,600.00</u> |                   |

**MINISTRY OF REGIONAL DEVELOPMENT**

\$

|   |                  |                 |
|---|------------------|-----------------|
| Accident involving Tapir (Pick-up) No. PBB 6239 and cow on Bee Hive Public Road, East Coast Demerara  | 357.40           | Not yet settled |
| Accident involving Motor Vehicle No. PAA 6832 and a Bridge  | 17,303.45        | do              |
| Accident involving Tapir (Pick-up) No. PBB 6239 and Horse on Success Public Road, East Coast Demerara | 393.97           | do              |
| Accident involving Lorry No. GAA 9495   | 225.00           | do              |
| Accident involving Land Rover No. 5606 and Lorry No. GBB 5266 at Coverden                             | 5,633.82         | do              |
| Accident involving Toyota Land Cruiser No. PBB 714 and Hire Car No. H 2683                            | 100.00           | do              |
|   | <u>24,013.64</u> |                 |

### AUDIT CERTIFICATE

The Annual Statements, Balance Sheets, Appropriation Accounts and Revenue Statements for the year ended December 31, 1981 listed in the Schedule overleaf have been examined in accordance with the provisions of the Financial Administration and Audit Act Cap. 73:01. I certify, as a result of my examination, that in my opinion, the abovementioned Statements and Accounts show a fair view of the Public Accounts subject to the relevant observations for the year contained in my Report dated July 31, 1985.

R. P. FARNUM, C.C.H.  
AUDITOR GENERAL

GEORGETOWN  
GUYANA  
JULY 31, 1985.